



October 19, 2017

To the Executive Committee
The Academic Senate for California Community Colleges

We have audited the consolidated financial statements of The Academic Senate for California Community Colleges for the year ended June 30, 2017, and have issued our report thereon dated October 19, 2017. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 28, 2017, our responsibility, as described by professional standards, is to express an opinion about whether the consolidated financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the consolidated financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management.

Significant Audit & Accounting Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Academic Senate for California Community Colleges are described in Note 1 to the consolidated financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions that have been recognized in the consolidated financial statements are in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and



because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates affecting the consolidated financial statements during our audit.

The disclosures in the consolidated financial statements were drafted by us with management's oversight.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, which were primarily reclassification entries that had no impact on the change in net assets.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 19, 2017.

Management Consultations with Other Independent Accountants

To our knowledge, there were no consultations about accounting and auditing matters with other independent accountants during the course of the audit.

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Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Executive Committee and management of The Academic Senate for California Community Colleges and is not intended to be and should not be used by anyone other than these specified parties.

John Waddell + Co., CPAs