

HELLENIC CLASSICAL CHARTER SCHOOL

MANAGEMENT LETTER

JUNE 30, 2017

**Board of Trustees
Hellenic Classical Charter School**

In planning and performing our audit of the financial statements of Hellenic Classical Charter School (the “School”) as of and for the year ended June 30, 2017 in accordance with auditing standards generally accepted in the United States of America, we considered the School’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the School’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

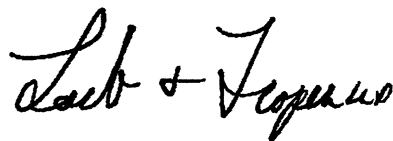
Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We wish to make the following observation and recommendation for consideration by management.

Conflicts of Interest

The Directors and key employees should sign a statement declaring whether they have any conflicts of interest or related-party transactions with the School.

This communication is intended solely for the information and use of management, the Board of Trustees and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.



October 9, 2017