

WOODLAND PARK ACADEMY

A PUBLIC CHARTER SCHOOL ACADEMY

Mrs. Michele Baskin, Administrator

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November 30, 2010

The Center for Charter Schools
Central Michigan University
195 E. Ojiway Ct.
Suite 200
Mt. Pleasant, MI 48859

RE: Woodland Park Academy PSA
Board adopted response to the findings in the management letter report
For the year ended June 30, 2010
Due December 3, 2010

The Academy Board of Trustee reviewed the annual audit for June 30, 2010 with its Auditors from Taylor and Morgan including the management letter to the board dated October 20, 2010.

Please refer to the letter attached previously mailed to the Center for Charter School.

Internal Control of Financial Reporting

The auditors noted no matters involving Internal Control over financial reporting or any material weakness for June 30, 2010.

No audit adjustment or corrections were proposed for June 30, 2010.

No difficulties were encountered in dealing with the academy management and staff.

2010 Recommendation for Improvement

The Food Service Program State Reimbursements were not always made timely to the state by academy staff. All 2010 lunch program funds due to the academy were paid by the state. The academy administrator subsequently has revised academy state billing dates for timely 2011 submission to the state.

We the board noted the September 2010 and October 2010 state reimbursements were within 30 days of submission. The revised 2011, reimbursement procedure is collecting funds on a timely basis.

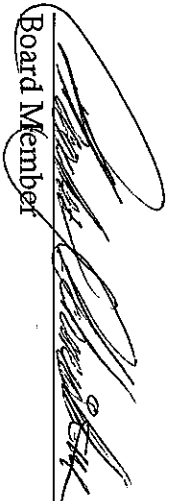
The board action was noted on November 30, 2010.

Sincerely,

Theodore Schmidt III
Woodland Park Academy
Board President

Board Certification

The above Board action is true and correct as of November 30, 2010.


Board Member

11-30-10

Date