



**La Salle Charter Schools**

*We proudly proclaim  
"I am Somebody!"*

**November 30, 2022**

**Kerber, Eck, & Braeckel LLP**

**One South Memorial Drive, Suite 900**

**St. Louis, Missouri 63102**

**This representation letter is provided in connection with your audit of the financial statements of La Salle Charter Schools, Inc., which comprise the statements of assets and net assets – modified cash basis as of June 30, 2022 and 2021, and the related statements of revenues, expenses and changes in net assets without donor restrictions – modified cash basis and functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.**

**Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.**

**We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 30, 2022:**

**Financial Statements**

- **We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter June 9, 2022, for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting.**
- **We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.**

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- **We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.**
- **Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.**
- **All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.**
- **All events subsequent to the date of the financial statements and for which the modified cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed.**
- **The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with the modified cash basis of accounting.**
- **We have complied with all contractual agreements, grants, and donor restrictions.**
- **We have maintained an appropriate composition of assets in amounts needed to comply with all donor restrictions.**
- **We have accurately presented the entity's position regarding taxation and tax-exempt status.**
- **The bases used for allocation of functional expenses are reasonable and appropriate.**
- **We have included in the financial statements all assets and liabilities under the entity's control.**
- **We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.**
- **Reclassifications between net asset classes are proper.**
- **Methods and significant assumptions used by management to determine fair values, their consistency in application, and the completeness and adequacy of fair value information for financial statement measurement and disclosure purposes are appropriate.**
- **With respect to the financial statement, schedule of selected statistics and Form 990 preparation services, we have performed the following:**
  - **Made all management decisions and performed all management functions;**
  - **Assigned a competent individual to oversee the services;**

- **Evaluated the adequacy of the services performed;**
- **Evaluated and accepted responsibility for the result of the service performed; and**
- **Established and maintained internal controls, including monitoring ongoing activities.**

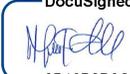
**Information Provided**

- **We have provided you with:**
  - **Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;**
  - **Additional information that you have requested from us for the purpose of the audit;**
  - **Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;**
- **All transactions have been recorded in the accounting records and are reflected in the financial statements.**
- **We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.**
- **We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.**
- **We have no knowledge of any fraud or suspected fraud that affects the entity and involves:**
  - **Management;**
  - **Employees who have significant roles in internal control; or**
  - **Others when the fraud could have a material effect on the financial statements.**
- **We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.**

## La Salle Charter Schools

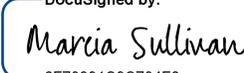
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- **We have no knowledge of any noncompliance or suspected noncompliance with laws, regulations, contracts, and grant agreements whose effects should be considered when preparing financial statements.**
- **We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.**
- **We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.**
- **We acknowledge our responsibility for compliance with the requirements of Missouri laws and regulations as presented in the schedule of selected statistics. We have provided you with all the information necessary for you to examine and express an opinion on the management's assertions over compliance with those specified requirements.**

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Signature: \_\_\_\_\_  
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**Mike Hall**

**Acting Executive Director**

DocuSigned by:  
  
Signature: \_\_\_\_\_  
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**Marci Sullivan**

**Board Chair**

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