

Communicating Internal Control Related Matters Identified in an Audit

September 13, 2019

The Board of Directors  
Associated Students Inc, California State University, Los Angeles

In planning and performing our audit of the financial statements of Associated Students, Inc, California State University, Los Angeles (the "Associated Students") as of June 30, 2019, and for the year then ended, in accordance with auditing standards generally accepted in the United States of America, we considered Associated Students' internal control over financial reporting ("internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Associated Students' internal control. Accordingly, we do not express an opinion on the effectiveness of Associated Students' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. The definitions of a control deficiency, significant deficiency, and material weakness are described in SECTION I below and the reportable internal control deficiencies we identified during our audit are described in SECTION II below.

**SECTION I - DEFINITIONS**

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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of Associated Students' financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**SECTION II - IDENTIFIED INTERNAL CONTROL DEFICIENCIES**

**Material weaknesses**

- None noted

Management is responsible for making decisions concerning costs to be incurred and related benefits. We are responsible for communicating significant deficiencies and material weaknesses in accordance with professional standards regardless of management's decisions.

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

Very truly yours,

CohnReznick LLP

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