

Communicating Internal Control Related Matters Identified in an Audit

[DATE]

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

In planning and performing our audit of the financial statements of the Associated Students of California State University, Los Angeles, Inc. ("Associated Students") as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Associated Student's 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 Student's internal control. Accordingly, we do not express an opinion on the effectiveness of Associated Student's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore material weaknesses or significant deficiencies may exist that were not identified.

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 over financial reporting, 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. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur

No material weaknesses or significant deficiencies were noted. This communication is intended solely for the information and use of management, the Board of Directors 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