January 30, 2016

To the School Committee
Gateway Regional School District

We have documented certain matters related to our audit of the Gateway Regional District’s (the “District’s”) financial statements for the year ended June 30, 2015. Professional standards require that we provide you with the following information related to our audit.

1. The Auditor’s Responsibilities Under Generally Accepted Auditing Standards.

   As stated in the first paragraph of our audit report, the financial statements of the District are the responsibility of the District’s management. Our responsibility is to express an opinion, based on our audit procedures, on those statements. An audit conducted in accordance with generally accepted auditing standards is designed to obtain reasonable, rather than absolute, assurance about the statements.

2. Significant Accounting Policies.

   The District’s significant accounting policies are contained in Note 1 to the statements. The most significant accounting policy is that the statements adhere to all generally accepted accounting principles (GAAP) pertaining to governmental entities.


   There were twelve proposed audit adjustments, which were booked by the District. These adjustments dealt primarily with recognizing activity for fixed assets and for the general long-term debt account group. All of the proposed adjustments were booked by the District.

4. Other Information in Documents Containing Audited Statements.

   Supplemental schedules and other audit reports regarding internal controls and compliance with outside agencies are required by federal auditing standards. No unusual items were identified regarding the procedures and results in this area.

5. Disagreements with Management.

   There were no disagreements with management during the course of the audit.
To the School Committee  
January 30, 2016  
Page 2

6. Management’s Consultation with Other Accountants.

We are not aware of any consulting by management with other accountants and management has represented to us that there has been none.


In connection with our current retention as auditors no major audit or accounting issues were discussed with management prior to retention.

8. Difficulties Encountered in Performing the Audit.

There were no difficulties encountered in performing the audit. Stephanie Fisk and the entire business office staff were helpful in preparing for the audit and supporting our auditing efforts.

We appreciate the opportunity to be of service to the school committee and the management of the Gateway Regional School District.

Sincerely,

Stanley H. Kulas, CPA
Stanley H. Kulas  
Certified Public Accountant