





12222 Merit Drive, Suite 1900
Dallas, TX 75251

 214-296-0900

 972-661-3651

 www.HaynieCPAs.com

January 25, 2024

To the Board of Directors of
Pro-Vision Educational Services, Inc.

We have audited the financial statements of Pro-Vision Educational Services, Inc. for the year ended August 31, 2023 and have issued our report thereon dated January 25, 2024. Professional standards require that we provide you with the following information related to our audit:

Auditors' Responsibilities Under United States Generally Accepted Auditing Standards

In order for those charged with governance to understand the nature of assurance provided by an audit, the auditor should communicate their responsibilities under United States generally accepted auditing standards. As stated in our engagement letter dated December 20, 2023, our responsibility as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Significant Auditing Findings

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The Organization's significant accounting policies are described in the notes to the financial statements. As part of our audit, we reviewed the accounting policies followed by management in preparing the financial statements. We believe the accounting policies of the District are consistent with industry practice and are in accordance with generally accepted accounting principles. We noted no transactions entered into by the Organization during 2022-2023 for which there is a lack of authoritative guidance or consensus. In addition, we noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements that require management's judgments based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive due to their significance to the financial statements and the possibility that future events affecting them may differ significantly from management's expectations. The most sensitive estimate affecting the financial statements was allowance for uncollectible pledges.



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Significant Auditing Findings – continued

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements were expenditures of state and federal funds.

Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. No unrecorded adjustments were noted.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Other Information in Documents Containing Audited Financial Statements

The auditor has a responsibility with respect to information in a document prepared by the Organization that contains the audited financial statements. Our responsibility with respect to information in a document that contains the audited financial statements does not extend beyond the financial information identified in our report. We do not have an obligation to perform any procedures to corroborate other information contained in these documents.

Planned Scope and Timing of the Audit

It is the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence. However, communication with those charged with governance may assist in understanding better the consequences of the auditor's work for their oversight activities. We performed the audit according to the planned scope and timing previously communicated to you in our letter dated December 20, 2023.

Consultation with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

The auditor is required to inform those charged with governance of any major issues, including any discussions regarding the application of accounting principles or auditing standards that were discussed with management in connection with the initial or recurring retention of the auditor. There were no such matters discussed with management prior to our initial or recurring retention as the Organization's auditors.

Difficulties Encountered in Performing the Audit

The auditor should inform those charged with governance of any difficulties encountered in dealing with management related to the performance and completion of the audit. We encountered no significant difficulties in dealing with management in performing and completing our audit. Management of the Organization did a commendable job in preparing for the audit. They prepared the requested schedules and documents in a timely manner and were available for questions at all times.

Management Representations

The auditor is required to inform those charged with governance that certain representations are being requested from management in connection with the audit. We have requested certain representations from management that are included in the management representation letter dated January 25, 2024.

This information is intended solely for the use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

If you have any questions regarding the above, please do not hesitate to call.

Sincerely,

HAYNIE AND COMPANY

Andrew J. Moore, CPA

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