Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards

Independent Auditor's Report

To Management and the Board of Trustees
Buffalo United Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Buffalo United Charter School (the "School"), which comprise the statement of financial position as of June 30, 2020 and 2019, and the related statements of activities and change in net assets and cash flows for the years then ended, and related notes to the financial statements, and have issued our report thereon dated October 22, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Buffalo United Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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, such that there is a reasonable possibility that a material misstatement of the School's 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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To Management and the Board of Trustees
Buffalo United Charter School

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Buffalo United Charter School's financial stat

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Report on Compliance For Each Major Federal Program and
Report on Internal Control Over Compliance Required by the
Uniform Guidance

Independent Auditor's Report

To the Board of Trustees
Buffalo United Charter School

Report on Compliance for Each Major Federal Program

We have audited Buffalo United Charter School's (the "School") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on its major federal program for the year ended June 30, 2020. Buffalo United Charter School's major federal program is identified in the summary of tonTJ 0.00

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To the Board of Trustees
Buffalo United Charter School

Report on Internal Control Over Compliance

Management of Buffalo United Charter School

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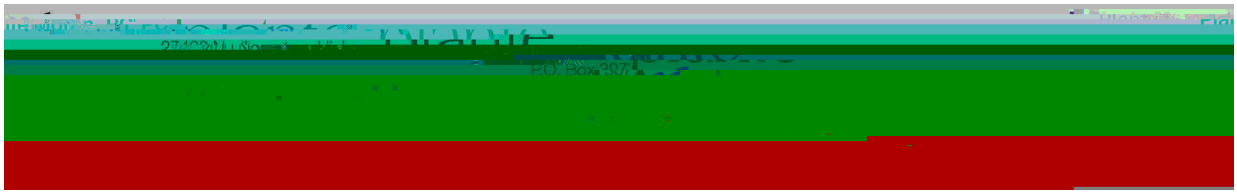

Our Responsibility Under U.S. Generally Accepted Auditing Standards

Government Auditing Standards
Government Auditing Standards

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Qualitative Aspects of Accounting Practices

Significant Findings or Issues

Management Representations

Management Consultations with Other Independent Accountants