Andrea Leder

From: Anthony Lorenzo <alorenzo@lorenzocpa.com>
Sent: Tuesday, February 12, 2013 8:36 AM
To: Andrea Leder
Subject: RE: New Destiny Leadership Charter School

Good morning Andrea,

We were originally contacted by New Destiny and their contracted bookkeeping company to make arrangements for us to perform the audit during the fall of 2012. Based on these discussions and emails, it was explained to us that the financials were not prepared for audit at that time. We had scheduled New Destiny at one point to begin their audit in early November. However, we were contacted by the client and the bookkeeper about a week before our scheduled visit and told not to come out as the client was not ready. It was at this time that we would have typically submitted our engagement letter to your office and then had the client sign it on our visit. Hence, we currently do not have a signed engagement letter and are not currently engaged to perform the audit. We were then contacted on November 15 (may have been 14th) by New Destiny and asked to submit an engagement letter to your office. We then sent an email on November 16 requesting certain audit items needed, and emailed New Destiny on November 21 with arrangements to perform the audit in December (all the emails from our office went to both New Destiny and the bookkeeping company). Our office was informed by the bookkeeper that December would not work and sometime in January they may be prepared for us to come out and complete the audit. No one has contacted us since. Please contact me if you would like to discuss New Destiny's current status any further.

Thank you,

Anthony Lorenzo, CPA
Managing Member

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From: Andrea Leder [mailto:Andrea.Leder@asbcs.az.gov]
Sent: Tuesday, February 12, 2013 6:23 AM
To: Anthony Lorenzo (alorenzo@lorenzocpa.com)
Subject: New Destiny Leadership Charter School

Anthony,
On November 16th, our office approved an engagement letter with your firm to conduct the fiscal year 2012 audit for New Destiny Leadership Charter School. Could you please provide an update on the audit's status?

If you have any questions, please let me know.

Thanks,
Andrea

Andrea Leder
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