

The only management letter issued to the Board of Education and Management of the West Point Independent School District for 2014-2015 was the communication of significant deficiencies and material weaknesses which appears on the following page.



To the Board of Education
and Management of West Point Independent School District

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of West Point Independent School District as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered West Point Independent School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Point Independent School District's internal control. Accordingly, we do not express an opinion on the effectiveness of West Point Independent School District'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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

The Organization lacks personnel with the expertise to apply generally accepted accounting principles in preparing its financial statements including note disclosures and thus, does not have the internal control procedures required to draft the financial statements and accompanying note disclosures in conformity with generally accepted accounting principles.

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. We consider the following deficiencies in internal control to be significant deficiencies:

By definition the material weakness described above is also a significant deficiency.

This communication is intended solely for the information and use of Management, the Board of Education, and others within West Point Independent School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads 'Stephens & Lawson'.

Stephens & Lawson CPAs

Louisville, KY

November 3, 2015