



December 15, 2017

To the Board of Directors of  
Innovations International  
Charter School of Nevada  
1600 East Oakey Blvd.  
Las Vegas, NV 89104

You have requested that we provide this letter regarding the delays in completion of the audit of Innovations International Charter School (“Innovations”) as of and for the year ended June 30, 2017. Please note that the initial delay was due to the timing of our receipt of managements’ assessment of going concern and that the current delay is due to technical questions regarding the implementation of GASB Statement No. 82 by the Public Employees’ Retirement System of Nevada (“PERS”). Due to the fact that Innovations uses information included in the financial statements of PERS, these questions need to be resolved before the audit of Innovations can be completed.

We appreciate the opportunity to be your certified public accountants and trust that this letter will provide the explanation needed regarding the delay in completion of the audit. Should you have questions or need additional information please let me know.

Sincerely,

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Tamara Miramontes, CPA  
Partner