

July 18, 2018

Mrs. Sandy Wheat, Executive Director  
North Carolina Council on Economic Education, Inc.  
809 Spring Forest Road, Suite 900  
Raleigh, NC 27609

Ref: Audit Management Letter

Dear Sandy:

We have audited the financial statements of North Carolina Council on Economic Education, Inc. for the year ended December 31, 2017.

To assist us in planning our audit, we performed control-risk assessment procedures of the organization's internal control structure to obtain an understanding of the control environment, accounting system, and control policies and procedures. Our assessing the control risk was more limited than would be necessary to express an opinion on the internal control structure taken as a whole.

During our audit, we found no reportable conditions that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data in a consistent manner with the assertions of management in the financial statements.

Sincerely,



Alexander T. Pappas, CPA