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Communication of Significant Deficiencies and/or Material Weaknesses under AU-C §265

This communication is intended solely for the information use of management and the Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

November 9, 2023

Board of Directors and Management
Association of Teacher Educators

Dear Board of Directors and Management:

In planning and performing our audits of the financial statements of as of August 31, 2023 and for the year then ended, in accordance with auditing standards generally accepted in the United States of America, we considered the Association'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association'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 other deficiencies that we consider to be 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 Association's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in Association of Teacher Educator's internal control to be material weaknesses.

Due to a limited number of personnel performing accounting functions, the Association does not have adequate segregation of duties over accounting transactions. As a result of this condition, there is a higher risk that errors or misappropriations could occur and not be detected within a timely period.

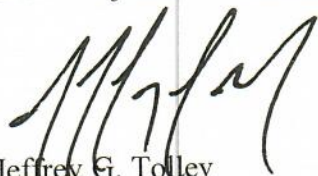
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Association of Teacher Educator's internal control to be significant deficiencies:

During the course of the audit, it was noted that the accounting personnel lacked the training to prepare and complete the financial statements, specifically including disclosures in the financial statements.

This communication is intended solely for the use of the Board of Directors of Association of Teacher Educators and others within the Association, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Frank Hajek & Associates, P.A.



Jeffrey G. Tolley
Certified Public Accountant