

**DATE**

To the Board of Trustees  
The College Settlement of Philadelphia  
d/b/a College Settlement  
600 Witmer Road  
Horsham, PA 19044

In planning and performing our audit of the financial statements of The College Settlement of Philadelphia d/b/a College Settlement as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered The College Settlement of Philadelphia d/b/a College Settlement'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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The following is one matter that we have identified that did not rise to the level of a significant deficiency or a material weakness that we would like to bring to your attention.

- Per review of the fixed asset detail schedule maintained, there are numerous items on the listing that appear to be over 20 years old. BSCO recommends reviewing this schedule annually in order to identify if any assets are no longer in service and should be removed from the related schedule.

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

Brinker Simpson & Company, LLC  
Springfield, Pennsylvania  
**[Report Date]**