



ADDISON NORTHWEST SUPERVISORY UNION

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January 14, 2016

Mr. Jeffrey Bradley
Morrison and Bradley CPAs, P.C.
P.O Box 1267
Rutland, Vermont 05701

RE: Notice of Default – Failure to Perform

Via e-Certified mail and e-mail to jffbndl@gmail.com

Dear Mr. Bradley:

This letter shall serve as notice that Morrison & Bradley CPAs, P.C. has failed to perform the scope of services within the required timeframe in accordance with its proposal to, and agreements with, Addison Northwest Supervisory Union (ANWSU). Specifically:

- The 8/3/15 letter from ANWSU to you, signed and acknowledged by you on 8/13/15, required completion of the audits denoted therein on or before 12/1/15. See attachment #1 hereto.
- The subsequent Letter of Engagement proffered to ANWSU by your firm, executed by ANWSU officials and returned to your firm on or about 9/14/15, required completion of the audits denoted therein by 12/31/15. See attachment #2 hereto.
- As of today, none of the required audits have been completed. *Drafts* of two of the five audits were delivered on 1/7/16, but were not accompanied by associated adjusting entries or related materials.
- Your firm continues to make information requests of ANWSU staff, for materials that logically should have been requested months ago.
- In an effort to understand the reason for these delays and to support a timely solution resolution, I have attempted to contact you numerous times by e-mail and telephone. You have failed to return any of my phone calls or acknowledge my messages.

Your firm's failure to perform its responsibilities timely has caused harm to ANWSU and its constituent school districts. Your failure to respond to my repeated inquiries is unprofessional. Please respond directly to me, in writing, upon your receipt of this letter with your specific plan to correct these deficiencies, or, ANWSU will take such further actions as it deems necessary to protect its interests.

Sincerely yours,

Jeffrey D. Glassberg, Board Chair