

November 24, 2015

To the Finance Committee and Board of Trustees of  
Habitat for Humanity of Summit County, Inc.

**Re: SAS 115 – Communication of Internal Control Matters**

In planning and performing our audit of the financial statements of Habitat for Humanity of Summit County, Inc. (“Organization”) as of and for the year ended March 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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.

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 deficiency in the Habitat for Humanity of Summit County, Inc.’s internal control to be significant deficiency:

Accounting Assistance - We provided the Organization guidance on the implementation of accounting pronouncements, identifying items required to be disclosed in the audited financial statement, the proper classification of items in the general ledger and the financial statements and proposing adjustments to various accounts at year-end.

Recommendation - This type of assistance is considered a significant deficiency because in a strong control environment, an organization would have the required expertise and perform these duties in-house. However, most small organizations will not have the expertise to perform these duties as it is difficult to stay current with all professional pronouncements. These skill sets are of little use to run the day-to-day operations and are normally used once a year in conjunction with the preparation of the external financial statements. Most organizations of this size and structure rely on the auditing firm to perform these types of functions as it is normally not cost effective to have the expertise on staff or deal with multiple accounting firms.

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

Very truly yours,

A handwritten signature in blue ink that reads "Meaden & Moore Ltd." in a cursive, flowing script.

Meaden & Moore, Ltd.