

AMIGOS TOGETHER FOR KIDS, INC.

MANAGEMENT LETTER

JUNE 30, 2014

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MANAGEMENT LETTER

Board of Directors
Amigos Together For Kids, Inc.
Miami, Florida

In planning and performing our audit of the financial statements of Amigos Together For Kids, Inc. (the "Organization") as of and for the year ended June 30, 2014, 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 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.

Generally accepted auditing standards require auditors to communicate *material weaknesses* and *significant deficiencies* in internal control that they become aware of during the audit. Generally accepted auditing standards do not require auditors to communicate *management points*. Our firm's policy requires us to inform you of any *management points* discovered during our audit.

A *management point* is an observation and/or a suggestion regarding the organization's activities that go beyond internal control related matters.

The following summarizes the results of our audit for the year ended June 30, 2014:

Material Weakness Identified	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Management Point Identified	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

We wish to congratulate the Organization on receiving a management letter where no material weakness or management point in internal controls was reported.

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


CERTIFIED PUBLIC ACCOUNTANTS

Coral Gables, Florida
December 19, 2014