



August 27, 2024

Habitat for Humanity of Summit County, Inc.
2301 Romig Road
Akron, Ohio 44320

To the Finance Committee and Board of Trustees:

In planning and performing our audit of the financial statements of Habitat for Humanity of Summit County, Inc. (the "Organization") as of and for the year ended March 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Habitat for Humanity of Summit County'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 Habitat for Humanity of Summit County'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 over financial reporting, 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. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible: The chance of the future event or events occurring is more than remote but less than likely.
- Probable: The future event or events are likely to occur.

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.

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

Very truly yours,

Meaden & Moore, Ltd.

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