AMIGOS TOGETHER FOR KIDS, INC.

MANAGEMENT LETTER

FEBRUARY 29, 2020
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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 eight month period ended February 29, 2020, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

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 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 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.

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 eight month period ended February 29, 2020:

<table>
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<th>Material Weakness Identified</th>
<th>Yes</th>
<th>No</th>
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<td>Management Point Identified</td>
<td>Yes</td>
<td>No</td>
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<td></td>
<td>No</td>
<td>Yes</td>
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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.

Coral Gables, Florida
August 24, 2020