June 26, 2019

To the Board of Directors and Management of Georgia Advancing Communities Together, Inc.

In planning and performing our audit of the financial statements of Georgia Advancing Communities Together, Inc. (the “Organization”), as of and for the year ended December 31, 2018, 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 my 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 disclose all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we noted certain deficiencies in internal control that we consider to be significant deficiencies.

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 Organization’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.

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 deficiencies to be significant deficiencies in internal control.

1. Internal control systems are typically more effective when the number of employees are sufficient to create a proper separation of duties. Due to the limited number of employees, there is not a proper separation of duties to create an effective system of internal control. This condition is common to most organizations with limited staff; however, as a result, transactions might not be processed in conformity with the policies and procedures of the Organization due to error or fraud and, if material, the financial statements might not conform with generally accepted accounting principles and/or lack of compliance with applicable laws and regulations could occur.

While it may not be practical to hire sufficient personnel to create a more effective system of internal control, we recommend that the Organization acknowledge their awareness of this condition and that it is the responsibility of management to review and accept responsibility for all transactions, accounting records and financial statements.

2. During our audit, we proposed certain material adjustments to the financial statements in order for them to be in substantial conformity with generally accepted accounting principles. Specifically, the adjustment totaling $42,500 related to the recording of a contribution in the proper fiscal year. We noted that the Organization does use an outside accountant during the year for month end and year end close. We recommend that the Organization develop a list of unpaid contributions awarded during the last few months of the fiscal year. The Organization should provide this list to the outside accountant during the year end close procedures to properly identify all transactions that should be recorded.

3. During our audit, it was noted that expenses related to net assets with donor restrictions were not properly tracked in QuickBooks. We recommend that all expenses are properly classified throughout the year in order to ensure restricted spending is tracked properly. We recommend that the classification of expenses is reviewed periodically throughout the year to provide management and the board of directors sufficient information on all restricted balances.

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This communication is intended solely for the information and use of management and the board of directors of the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Blad & Associates, P.C.

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