

Vickie C. Richardson, CPA, PSC

114 East High Street
Mount Sterling, KY 40353

November 11, 2014

To the Board of Directors
Kentucky Equal Justice Center

I have audited the financial statements of Kentucky Equal Justice Center (KEJC) for the year ended December 31, 2013, and have issued my report thereon dated October 27, 2014. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in the engagement letter to you dated August 6, 2014. Professional standards require that I communicate to you the following information related to my audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by KEJC are described in Note 1 to the financial statements. I noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following material misstatements detected as a result of audit procedures were corrected by management:

<u>Account</u>	<u>Debit</u>	<u>Credit</u>
Temporarily Restricted Net Assets	21,765.29	
Retained Earnings		21,765.29

Board of Directors
November 11, 2014

Depreciation Expense	672.17	
Accumulated Depreciation		672.17
Computer and Phone Equipment	8,030.00	
Office Supplies: Computer		8,030.00

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated October 27, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and my responses were not a condition to my retention.

Other Information in Documents Containing Audited Financial Statements

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

Very truly yours,

Vickie C. Richardson, CPA, PSC