

To the Board of Directors
Special Olympics Iowa, Inc.
Grimes, Iowa

In planning and performing our audit of the financial statements of Special Olympics Iowa, Inc. 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 Special Olympics Iowa, Inc.'s internal control over financial reporting (internal control) as a basis for designing auditing 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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. 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 deficiency in Special Olympics Iowa, Inc.'s internal control to be a significant deficiency:

Critical Accounting Routines

Critical accounting routines are tasks which are to be completed on a regular basis in order to ensure the timeliness and accuracy of the flow of information to management, and to provide the board of directors sufficient timely and accurate information so that they are able to fulfill their oversight responsibilities. Management's responsibility to the entity includes providing effective oversight through adequate supervision and review and monitoring of critical accounting routines affecting the financial status of the Organization, which includes month-end closing procedures. Several journal entries were needed to bring the Organization's books into accordance with generally accepted accounting principles at December 31, 2018. We have discussed each entry in detail with management and we suggest that management perform reconciliations for all statement of financial position account balances.

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

Brooks Juhler, P.C.

West Des Moines, Iowa
September 9, 2019