



JOHNSON
STONE &
PAGANIO, P.S.
CERTIFIED PUBLIC ACCOUNTANTS

October 28, 2015

To the Management and Board
of United Way of Thurston County
Olympia, Washington

We have audited the financial statements of United Way of Thurston County (the "Organization") for the year ended June 30, 2015 and have issued our report thereon dated October 28, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 22, 2015. Professional standards also require that we communicate to you the following information related to our 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 United Way of Thurston County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We 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.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of property and equipment is based on prior period estimates with similar assets. We evaluated the remaining useful lives of the property and equipment and determined that they are reasonable in relation to the financial statement taken as a whole. Management's estimate of the allowance for uncollectible pledges receivable is based on their analysis of the accounts and experience with similar accounts in prior periods. We evaluated the allowance and determined that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure effecting the financial statements relate to the estimates above.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2015.

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, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issue

We 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 our responses were not a condition to our retention.

Other Recommendation

Supporting Documentation

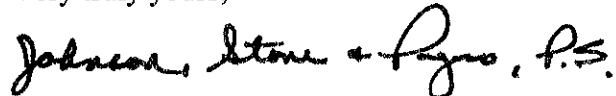
While conducting our audit and performing our tests of internal control we noted that several transactions were missing supporting documentation or proper authorization. One deposit selected had no supporting documentation. Two disbursements were missing signatures approving the payment of the invoices and one disbursement, a credit card statement, was lacking several receipts to support transactions charged. We recommend that the Organization maintains support for all transactions and follows their policy regarding invoice and payment approval.

United Way of Thurston County
October 28, 2015

Page 3

This information is intended solely for the use of the Board of Directors and Management of United Way of Thurston County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Johnson, Stone & Pagano, P.S.".

JOHNSON, STONE & PAGANO, P.S.