



October 6, 2021

To the Board of Directors and Members of the Community
Kiawah Island Community Association, Inc.
23 Beachwalker Drive
Kiawah Island, SC 29455

Dear Board Members and Members of the Community:

The Board of Directors brought to our attention certain reconciliation and reporting errors related to the January to June 2021 interim financial statements which had been previously posted on the Kiawah Island Community Association's ("KICA") website. We discussed the best corrective action plan to give the Association members assurance that the financial reporting discrepancies had been corrected, the reports were accurate, and there was no loss of financial resources to the Association.

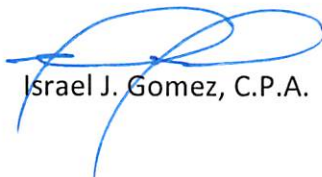
Our team decided to accelerate the preliminary audit procedures and to be on-site to work closely with Ms. Jane Ovenden, former Director of Finance, and review her adjustments to restate previously posted interim financial statements. This was important since there was turnover in Finance personnel during this period.

After conducting our preliminary audit procedures during our on-site visit, we believe that Ms. Ovenden has corrected the material discovered reconciliation issues and reporting errors; and continues to work to further improve KICA's financial reporting system. Further, during our preliminary work, we did not become aware of misappropriation or fraud. Management indicated that they remain committed to the full transparency of the community's financial and operating affairs. In addition, the Board is actively continuing the search for replacement finance personnel.

It has been our pleasure to assist the community during our on-site visit, and we look forward to working with your management team and members of staff during our year-end audit process.

Regards,

Keefe McCullough



Israel J. Gomez, C.P.A.