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To the Board of Directors and Management
Mill Creek MetroParks Foundation

In planning and performing our audit of the financial statements of Mill Creek MetroParks Foundation (the Foundation) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Foundation's system of 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 Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation'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. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified 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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 in the Foundation's internal control to be significant deficiencies:

1. During our walkthrough of the Foundation's duties and responsibilities, we noted there were limited controls over segregation of duties and roles/functions that manage the Foundation's activities on a day-to-day basis. Chris Litton is the only personnel with access to the Foundation's donation collection system and is the only person responsible with submitting to the Trustee at the end of each month.

   Recommendation: We recommend the Foundation invest in a professional bookkeeper that can reconcile donations at least monthly within the Foundation's donation collection system to alleviate Chris Litton's duties. We also recommend the bookkeeper have a relatively experienced background with generally accepted accounting principles and makes the appropriate year-end adjustments.

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2. During the audit, we noted the Foundation does not maintain a standalone trial balance or general ledger system, including routine adjustments and reconciliations of certain accounts. While the Foundation's activity solely reflects the investment data provided by the Trustee, it is not regularly reconciled with specific accounts.

   Recommendation: We recommend the Foundation invest in a bookkeeping system that can track and record transactions regularly, that can generate proper balance sheet and profit and loss reports.

In addition, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with Foundation personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

1. During the audit, we noted that there were discrepancies between the cash donations report and the investment summaries provided by the Trustee.

   Recommendation: We recommend the Foundation reconcile both program receipts and program distributions at least monthly to the trustee reports.

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

Cohen & Company Ltd.

Akron, Ohio
September 11, 2024