

# ***HEARING BRIDGES***

**INTERNAL CONTROL REPORT**

**JUNE 30, 2015**

# MULLINS CLEMMONS & MAYES, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

To the Senior Management and Board of Directors of  
Hearing Bridges:

In planning and performing our audit of the financial statements of Hearing Bridges ("Bridges") as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered Bridges' internal control over financial reporting ("internal control") as a basis for designing audit 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 Bridges' internal control. Accordingly, we do not express an opinion on the effectiveness of Bridges' 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 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 deficiency presented in the attached Exhibit I to this letter to be a significant deficiency.

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



Brentwood, Tennessee  
November 5, 2015

## **EXHIBIT I**

### **External Financial Reporting**

At the conclusion of the audit, we prepared Bridges' audited financial statements and related disclosures. The preparation of financial statements and disclosures is a key component of any entity's internal control, and external auditors are not considered to be a component of internal control. While auditor-preparation of such items is a very common practice among organizations of comparable size and staff to Bridges, this is considered to be control deficiency. While it may not be practical to change this condition, the continued close supervision of the Board of Directors in the review of all external financial reports is an important procedure to help mitigate this control deficiency.