



**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

VALUE THE *difference*

October 17, 2018

To the Board of Directors

Cal-Nev-Haw KIWIN's District of Key Club International, Cali-Nev-Ha District of Key Club International, and  
Cal-Nev-Ha District of Circle K International  
Rancho Cucamonga, California

We are engaged to audit the financial statements of the Cal-Nev-Haw KIWIN's District of Key Club International, Cali-Nev-Ha District of Key Club International, and Cal-Nev-Ha District of Circle K International (Sponsored Organizations) (California non-profit organizations) for the year ended June 30, 2018. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 2, 2018, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we will consider the internal control of the Sponsored Organizations. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the Sponsored Organizations and their environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Sponsored Organizations or to acts by management or employees acting on behalf of the Sponsored Organizations. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards. If any member of the Board is aware of matters that may have a material bearing on the

financial statements as a whole (such as those described in items 1-4), please contact me at (909) 466-4410 or by email at [JAndersen@vtdcpa.com](mailto:JAndersen@vtdcpa.com) by November 15, 2018.

We expect to begin our audit on approximately November 13, 2018 and issue our report by January 2019. Jessica Andersen is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors of the Cal-Nev-Haw KIWIN's District of Key Club International, Cali-Nev-Ha District of Key Club International, and Cal-Nev-Ha District of Circle K International 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 "JAndersen".

Jessica Andersen, Partner  
of Vavrinek, Trine, Day & Co., LLP