

**McGinty & Co. LLC**  
**Certified Public Accountants**  
**2108-B Gallows Road**  
**Vienna, Virginia 22182**

Executive Board  
Washington Chapter of the American Society of Military Comptrollers

This letter is intended to inform the Executive Board of the Washington Chapter of the American Society of Military Comptrollers (the Chapter) about significant matters related to the conduct of the annual audit so that it can appropriately discharge its oversight responsibility, and that we comply with our professional responsibilities to the Executive Board.

In addition to our report on your financial statements, we have provided under separate cover a letter dated November 28, 2014, concerning deficiencies in internal control that we noted during our audit of the financial statements for the fiscal year ended June 30, 2014.

The following summarizes various matters, which must be communicated to you under auditing standards generally accepted in the United States of America.

**The Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States Of America**

Our audit of the financial statements of the Chapter for the fiscal year ended June 30, 2014, was conducted in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe that our audit accomplished that objective.

**Other Information in Documents Containing Audited Financial Statements**

We are not aware of any other documents that contain the basic audited financial statements, notes to financial statements and supplementary information. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited financial statements of the Chapter.

**Disagreements with Management**

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

**Consultations with Other Accountants**

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

**Major Issues Discussed With Management Prior To Retention**

No major issues were discussed with management prior to our retention to perform the aforementioned audit.

**Difficulties Encountered In Performing the Audit**

We did not encounter any difficulties in dealing with management relating to the performance of the audit.

**Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to the Chapter.

This report is intended solely for the information and use of the Executive Board and management and is not intended to be and should not be used by anyone other than the specified parties.

Vienna, Virginia  
February 28, 2015

**2014 Exempt Organization Return**  
prepared for  
**AMERICAN SOCIETY OF MILITARY COMPTROLLERS**  
**(ASMC)**  
**P.O. BOX 16237**  
**ARLINGTON, VA 22215**