



**DESTINATIONS INTERNATIONAL
AND AFFILIATE**

REPORT ON INTERNAL CONTROL BASED SOLELY
ON FINANCIAL STATEMENT AUDIT

YEAR ENDED DECEMBER 31, 2021





Boards of Directors and Audit Committee
Destinations International
Destination & Travel Foundation

In planning and performing our audits of the consolidated financial statements of Destinations International and the Destination & Travel Foundation (Foundation) (hereinafter, the Organization), and the separate financial statements of the Foundation, for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's 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 opinions on the financial statements, but not for the purpose of expressing opinions on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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 consolidated financial statements and Foundation's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the Boards of Directors, Audit Committee and management of Destinations International and the Destination & Travel Foundation, and is not intended to be, and should not be, used by anyone other than these specified parties.

CalibreCPAGroup, PLLC

Bethesda, MD
September 9, 2022

