

To the Board of Directors
Hand in Hand/Mano en Mano:

We have audited the financial statements of Hand in Hand/Mano en Mano (the Organization) for the year ended December 31, 2020, and have issued our report thereon dated September 21, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities Under U.S. Generally Accepted Auditing Standards and the Uniform Guidance

As stated in our engagement letter dated June 1, 2021, 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 for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

In planning and performing our audit, we considered Hand in Hand/Mano en Mano's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether Hand in Hand/Mano en Mano's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts; however, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about Hand in Hand/Mano en Mano's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on Hand in Hand/Mano en Mano's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Hand in Hand/Mano en Mano's compliance with those requirements.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hand in Hand/Mano en Mano are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was depreciation.

Management's estimate of depreciation is based on historical cost and the useful lives of the assets on the date placed in service. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 21, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Hand in Hand/Mano en Mano and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

Albin, Randall & Bennett

September 21, 2021

Hand in Hand/Mano en Mano

Year End: December 31, 2020

Passed Adjusting Journal Entries

Date: 1/1/2020 To 12/31/2020

PAJE

Prepared by ALB 7/28/2021	Reviewed by CAS 7/29/2021	Reviewed by AKH 8/11/2021
Reviewed by JCL 8/18/2021	Reviewed by	

Number	Date	Name	Account No	Reference	A	Debit	Credit
PAJE-01	12/31/2020	Prepaid Expenses	1400 OPERATIONS	BUBBLE ON ACCOUNT 2210		2,944.08	
PAJE-01	12/31/2020	Salaries & Wages:Full-Time Wages	5001 OPERATIONS	BUBBLE ON ACCOUNT 2210			2,944.08
Passed adjustment to adjust 2021 payroll costs for 1/1/2021 to prepaid expense.							
PAJE-02	12/31/2020	Accrued Expenses	2200 OPERATIONS	BUBBLE ON ACCOUNT 2200		4,819.45	
PAJE-02	12/31/2020	Fringe Benefits:Health Insurance Expense	5808 OPERATIONS	BUBBLE ON ACCOUNT 2200			4,819.45
Passed adjustment to correct over-accrued health insurance retroactivity charges for 2020.							
PAJE-03	12/31/2020	Accrued payroll	2210 OPERATIONS	O-02			6,952.12
PAJE-03	12/31/2020	Salaries & Wages	5000 OPERATIONS	O-02		6,952.12	
Passed adjustment to accrued employee sabbatical benefits.							
						14,715.65	14,715.65
Net Income (Loss)			1,131,684.89				