

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

We have audited the consolidated financial statements of Hand in Hand/Mano en Mano and Subsidiary (the Organization) for the year ended December 31, 2021, and have issued our report thereon dated September 28, 2022. Professional standards require that we provide you with the following information under generally accepted auditing standards (and, if applicable, *Government Auditing Standards*, the Uniform Guidance, and the Maine Accounting and Audit Practices for Community Agencies), as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our engagement letter dated April 6, 2022 and engagement letter addendum dated August 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***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 and Subsidiary are described in Note 1 to the consolidated financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. 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 consolidated 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 consolidated 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 consolidated 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 known and likely 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 consolidated financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the consolidated financial statements under audit. 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 consolidated 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 consolidated 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 28, 2022.

***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 consolidated 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 consolidated 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, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the consolidated financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves.

Management is responsible for the other information included in the Organization's Annual Report. In connection with our audit of the consolidated financial statements, we read the other information to consider whether any material inconsistencies exist between the other information and the consolidated financial statements. No material inconsistencies between the other information and the audited consolidated financial statements were identified. Our opinion on the consolidated financial statements does not cover the other information, and we do not express an opinion or any form of assurance on it.

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

Yours truly,

*Albin, Randall & Bennett*

September 28, 2022

**Hand in Hand/Mano en Mano and Subsidiary**

Year End: December 31, 2021

Passed Adjusting Journal Entries

Date: 1/1/2021 To 12/31/2021

**PAJE**

Prepared by CAS 7/7/2022	Reviewed by	Reviewed by
Reviewed by	Reviewed by	

Number	Date	Name	Account No	Reference	Debit	Credit
PAJE-01	12/31/2021	Accrued payroll	2210 OPERATIONS	O-02		17,031.42
PAJE-01	12/31/2021	Salaries & Wages	5000 OPERATIONS	O-02	17,031.42	
		Passed adjustment to accrue employee sabbatical benefits				
					17,031.42	17,031.42
			Net Income (Loss)	(48,545.04)		