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October 10, 2021

Julie Rogers "Gift of Life" Program  
2390 Dowlen Rd.  
Beaumont, TX 77706

We are pleased to confirm our understanding of the services we are to provide for Julie Rogers "Gift of Life" Program (the Program) for the year ending December 31, 2020.

**The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Julie Rogers "Gift of Life" Program, which comprise the statements of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows, and the related notes to the financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**The Responsibilities of the Auditor**

We will conduct our audit in accordance with GAAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will also communicate to the board of directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants (AICPA).

**The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Management is responsible for:

1. Identifying and ensuring that the Entity complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including information relevant to disclosures;
  - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
  - c. Additional information that we may request from management for the purpose of the audit; and
  - d. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit including among other items:

- a. That management has fulfilled its responsibilities as set out in the terms of this letter; and
- b. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that the Program complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Program involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Program received in communications from employees, former employees, or others.

The board of directors is responsible for informing us of its views about the risks of fraud within the Program, and its knowledge of any fraud or suspected fraud affecting the Program.

#### **Reporting**

We will issue a written report upon completion of our audit of Julie Rogers "Gift of Life" Program financial statements. Our report will be addressed to the board of directors of Julie Rogers "Gift of Life" Program. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

If circumstances arise relating to the condition of the Entity's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

#### **Program's Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the Program's books and records. The Program will determine that all such data, if necessary, will be so reflected. Accordingly, the Program will not expect us to maintain copies of such records in our possession.

In connection with our audit, you have requested that we perform accounting services necessary for the preparation of the financial statements (such as drafting the financial statements, assessing the impact of new accounting standards, etc.), you agree to assume all management responsibilities and designate Norma Sampson to oversee the services, evaluate the adequacy and results of the services performed, accept responsibility for the services performed, establish and maintain internal controls, including monitoring ongoing activities, make an informed judgement on the results of the services, and accept responsibility for making the significant judgments and decisions that are the proper responsibility of management.

#### **Fees, Costs, and Access to Workpapers**

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Our fee estimate and completion of our work is based upon the following criteria:

- a. Anticipated cooperation from Program personnel.
- b. Timely responses to our inquiries.
- c. Timely completion and delivery of client assistance requests.
- d. Timely communication of all significant accounting and financial reporting matters.
- e. The assumption that unexpected circumstances will not be encountered during the engagement.

We estimate that our fees for these services will be \$11,000.

In the event we are requested or authorized by Julie Rogers "Gift of Life" Program or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Julie Rogers "Gift of Life" Program, Julie Rogers "Gift of Life" Program will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

**Indemnification and Claim Resolution**

Because Wathen, DeShong & Juncker, L.L.P. will rely on Julie Rogers "Gift of Life" Program and its management and Board of Directors to discharge the foregoing responsibilities, Julie Rogers "Gift of Life" Program holds harmless and releases Wathen, DeShong & Juncker, L.L.P. and its partners and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of Julie Rogers "Gift of Life" Program's management that has caused, in any respect, Wathen, DeShong & Juncker, L.L.P.'s breach of contract or negligence.

Julie Rogers "Gift of Life" Program and Wathen, DeShong & Juncker, L.L.P. agree that no claim arising out of services rendered pursuant to this arrangement letter shall be filed more than the earlier of two years after the date of the audit report issued by Wathen, DeShong & Juncker, L.L.P. or the date of this arrangement letter if no report has been issued. In no event shall either party be liable to the other for claims of punitive, consequential, special, or indirect damages. Wathen, DeShong & Juncker, L.L.P.'s liability for all claims, damages and costs of Julie Rogers "Gift of Life" Program arising from this engagement is limited to the amount of fees paid by Julie Rogers "Gift of Life" Program to Wathen, DeShong & Juncker, L.L.P. for the services rendered under this arrangement letter.

These provisions shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Wathen, DeShong & Juncker, LLP and Julie Rogers "Gift of Life" Program, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

If you are in agreement with the terms of the engagement as outlined in this letter, please sign and return the attached copy.

Wathen, DeShong & Juncker, LLP  
Wathen, DeShong & Juncker, LLP

Jeremy Triska  
Jeremy Triska, CPA  
Engagement Partner

RESPONSE:

This letter correctly sets forth the understanding of Julie Rogers "Gift of Life" Program.

Norma Sampson  
Signature

Executive Director

October 11, 2021  
Date

Title