

May 1, 2024

Michael Winter, Board Secretary
Ben Flemming, VP - Mobilization & Administration
Decision Point Ministries
16175 Whittier Blvd
Whittier, CA 90603

Dear Mr. Winter & Mr. Flemming:

Thank you for this opportunity to provide professional services for **Decision Point Ministries**. We are pleased to confirm our understanding of the services we are to provide for the year ended **May 31, 2024**.

Audit Scope and Objectives

We will audit the financial statements of **Decision Point Ministries**, which comprise the statement of financial position as of **May 31, 2024**, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements (the financial statements).

In the event that the audited financial statements are included in a document, such as an annual report, that contains other information, the financial statements must be reproduced in their entirety. Inclusion of the audited financial statements in any document should be done only with our prior approval of the document. You are responsible for providing us such documents before issuance for us to review. Our responsibility is limited to reviewing the document for material inconsistencies between the audited financial statements and other information in the document. In the event a document, such as an annual report, contains other information including other financial information but does not include the audited financial statements, we have no responsibility for determining whether such other information is properly stated.

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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. 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, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatement may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we were not engaged as auditors.

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis of our opinion. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from the Organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

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Nonattest Services

We will provide the following nonattest services:

- Preparation of the Organization's federal and state information returns for the year ended May 31, 2024, as outlined in our separate engagement letter dated February 26, 2024.
- Assist in preparing the financial statements of the Organization in conformity with accounting principles generally accepted in the United States of America based on information provided by you.
- Assistance with the calculation of right-of-use assets and liabilities utilizing the Capin Crouse Lease Toolkit

We will perform the services in accordance with applicable professional standards. The other services are limited to the services defined in the list above. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the nonattest services listed above and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that 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.

You are 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 Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements.

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Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws and regulations.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

You are required to disclose in the financial statements the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. You agree that you will not date the subsequent event note earlier than the date of the management representation letter.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. In addition, we may provide the use of a secure portal to share and transfer data and records for this engagement. You are responsible for designating an individual who will notify us of the individuals who should be given access to the portal and who is responsible for immediately notifying us of individuals whose access should be terminated during this engagement.

Engagement Administration

Julie Adams is the Engagement Partner and is responsible for supervising the engagement and signing the report or authorizing another person to sign it.

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing. Additionally, your employees will provide us with other items we request from them during our fieldwork. We will provide a client preparation schedule allowing sufficient time for preparation of the worksheets prior to our arrival. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

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We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such work.

Timing of Engagement

We will work with management to determine mutually agreed upon fieldwork dates. The timing of our work is dependent on the timely receipt of the information we request from you. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We ask that you inform us as soon as possible if you will not be ready on the agreed upon date(s). If you request that we reschedule our fieldwork, we will do our best to accommodate the changes. However, we cannot guarantee timely completion due to other previously scheduled commitments.

Fees and Billings

Our professional fee for the audit services outlined above is estimated to be **\$12,420** plus direct costs. Direct costs include travel, meals, bank confirmation charges, and express charges incurred in servicing your engagement. In the event of a change in the scope of our audit, we will discuss any additional fees with you as soon as is reasonably possible after we become aware of the change. If appropriate, a change order will be issued.

Note: This estimate is based upon our initial analysis of the complexity of the work to be performed and the experience level of the staff to be assigned. The estimate is based on maximum efficiencies providing for participation and anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. It includes only our work described in this letter. **Additional fees will be added if we have to perform additional services due to preparation not being completed by your staff, accounts not being fully adjusted the day we commence fieldwork, or timing related inefficiencies.**

Please note that if Decision Point Ministries is not ready for our work to begin on the agreed upon dates there will be a 10% surcharge billed immediately.

Unless described above, the estimate does not include significant assistance in applying any new accounting standards that impact the reports. Such additional services would be billed separately as accounting or consulting services. We also reserve the right to modify the fee for any changes in the scope of the engagement resulting from any changes in facts and circumstances that may occur during the course of the audit. Any modifications of this nature will be discussed with you promptly.

Our audit fees as stated above are billed as the work progresses and are due upon receipt thereof. We will bill the engagement in the following manner:

July 2024	\$6,210
August 2024	\$6,210
Upon completion	Balance

All unpaid balances not received within 30 days will be subject to a 1.5% finance charge per month. We reserve the right to suspend or terminate our work. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

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If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet government or other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including consequential damages) incurred as a result of the suspension or termination of our work.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communications from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

We will issue a written report upon completion of our audit of **Decision Point Ministries'** financial statements. Our report will be addressed to board of directors of **Decision Point Ministries**. Circumstances may arise in which our report may differ from its expected form and content based on results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or we are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

Other Matters

Conflicts of Interest

The potential for conflicts of interest exists in every engagement. In the unlikely event that circumstances occur, which we in our sole discretion believe could create a conflict with either the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved, or we may resign from the engagement without issuing a report. We will notify you of such conflicts as soon as practicable and will discuss with you a possible means of resolving them prior to suspending our services.

Settlement of Differences

Decision Point Ministries and Capin Crouse LLP agree that any controversy, dispute, or claim of any nature (other than our efforts to collect an outstanding invoice) arising out of or in relation to the interpretation, performance (including the scope, nature, and quality of our services), or breach of this agreement shall be submitted to mediation. The parties will engage in the mediation process in good faith once a written request to mediate has been given by you or us. A competent and impartial third-party mediator, agreed to by both you and us, shall be appointed to mediate, and the costs of any mediation shall be shared equally by you and us. Unless the parties to this agreement agree otherwise in writing, no lawsuit or arbitration proceeding shall be commenced under this agreement until at least sixty days after mediation is held. The mediation shall take place in Indianapolis, Indiana. The results of mediation are generally not binding unless each party agrees to be bound in a written agreement signed by each party.

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If claims cannot be resolved at mediation, **Decision Point Ministries** and Capin Crouse LLP agree that any controversy, dispute, or claim of any nature arising out of or in relation to the interpretation, performance (including the scope, nature, and quality of our services), or breach of this agreement where the amount in controversy is equal to or less than three times the amount of our engagement fee under this agreement shall, upon written notice by you or us, be submitted to binding arbitration in accordance with the rules of procedure of a panel of three (3) arbitrators, as selected and agreed to by both you and us. Each side shall appoint an arbitrator of its choice within thirty (30) days of the submission of a notice of arbitration, and the party-appointed arbitrators shall in turn appoint a presiding arbitrator within thirty (30) days following the appointment of the last party-appointed arbitrator. The arbitration shall take place in Indianapolis, Indiana and shall apply the laws of the State of Indiana without giving effect to any choice or conflict of law provision or rule. In agreeing to arbitration, both **Decision Point Ministries** and Capin Crouse LLP acknowledge that in the event of a dispute or controversy arising from this engagement where the amount in controversy is equal to or less than three times the amount of the engagement fee under this agreement, **Decision Point Ministries** and Capin Crouse LLP are each waiving their right to have the dispute decided in a court of law before a judge or jury, the right to appeal any final decision rendered in arbitration, and instead are accepting the use of arbitration as a sole remedy. This provision does not waive the right of **Decision Point Ministries** or Capin Crouse LLP to file if: (1) the lawsuit is to enforce an arbitration award; or (2) the lawsuit involves an amount in controversy that exceeds three times the amount of the engagement fee under this agreement.

Records Retention Policy

Our records retention policy requires us to return all original records and documents that you have given us to you at the conclusion of the engagement. Your records are the primary records for your operations and comprise the backup and support for your financial reports. We are not hosts for any client information, and you are expected to retain all financial and non-financial information to include anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Our working papers, including any photocopies that we obtain from management, are our property and are not a substitute for your own records. Our working papers will be retained by us in accordance with our established record retention policy. This policy stipulates that, in general, we will retain these working papers for a minimum of seven years, or as required by law. After this period expires, the files will be destroyed. Catastrophic events may result in our firm's records being unavailable before the expiration of the above retention period.

Security Breach Notification

Capin Crouse LLP maintains policies and procedures related to the management of security incidents. In the event of any actual incident of which we become aware that compromises your data, ("Security Breach"), we will notify you of its discovery in writing within 3 days. After such notification, we will, as soon as reasonably possible, investigate to determine the nature and extent of the Security Breach; contain the incident by taking necessary action, including, but not limited to, attempting to recover records, revoking access, and/or correcting weaknesses in security; and detail what we have done or will do to mitigate any harmful effect of the unauthorized use or disclosure and the corrective action we have taken to prevent future similar unauthorized use or disclosure.

Responding to Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis. If we receive a summons or subpoena requesting that we produce documents from this engagement or testify about this engagement, we will notify you prior to responding to it if we are legally permitted to do so. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

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Responding to Outside Inquiries

We may receive requests for information in our possession arising out of this engagement. The requests may come from governmental agencies, courts, or other tribunals. If permitted, we will notify you of any request for information prior to responding. In certain proceedings, an accountant-client privilege may exist. You agree that we are not under any obligation to assert any privilege to protect the release of information. You may, prior to our response to any request, initiate legal action to prevent or limit our response. Unless you promptly initiate such action after we notify you at your last known address, as reflected in our files, we will release the information requested.

Solicitation of Personnel

To ensure that our independence is not impaired under the AICPA *Code of Professional Conduct*, without our prior written approval, **Decision Point Ministries** will not solicit for employment, nor will **Decision Point Ministries** hire, any current or former partner or professional employee of Capin Crouse LLP, any affiliate thereof, or any other firm member of Capin Crouse LLP if such partner or professional employee has been involved in the performance of any of the services covered by this agreement, at any time during the then current fiscal year of **Decision Point Ministries** up to and including the date of the audit report for that year, or in the twelve months preceding the audit report date for the immediately preceding fiscal year.

Termination

We reserve the right to withdraw from this engagement without completing the audit if you fail to comply with the terms of this engagement letter. If any portion of this agreement is deemed invalid or unenforceable, the finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

Limitation of Liability

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the engagement will be limited to the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

Authorization to Execute

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. In accordance with professional standards, we can only begin services after we receive the executed engagement letter.

Sincerely,

Capin Crouse LLP



Julie Adams, Partner

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This letter correctly sets forth the understanding of **Decision Point Ministries**:

Governance signature: Michael Winter 1

Title: Secretary

Date: 5-15-24

Management signature: BF

Title: VP Mobilization & Administration

Date: 5.15.24

Date of Board or Audit Committee meeting to be attended by Capin Crouse LLP: N/A

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This letter correctly sets forth the understanding of **Decision Point Ministries**:

Governance signature: _____

Title: _____

Date: _____

Management signature:  _____

Title: VP Mobilization & Administration

Date: 5.15.24

Date of Board or Audit Committee meeting to be attended by Capin Crouse LLP: N/A