



# Journey Through Hallowed Ground Report to the Board of Directors

December 6, 2023

Olivia Hutton, CPA, Principal  
Danielle Kerns, Manager





50 S. Cameron St,  
Winchester, VA 22601

540.662.3417

YHBcpa.com

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Board of Directors  
Journey Through Hallowed Ground  
Leesburg, Virginia

We are pleased to present this report related to our audit of the financial statements of Journey Through Hallowed Ground (the "Organization") as of and for the year ended September 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Organization's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to be of service to the Organization.

YOUNT, HYDE & BARBOUR, PC.

# REQUIRED COMMUNICATIONS

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) and International Standards on Auditing (ISA 260, *The Auditor's Communication With Those Charged With Governance*) (collectively hereafter, the Auditing Standards) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

## Our Responsibilities with Regard to the Financial Statement Audit

Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated August 2, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

## Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated August 2, 2023 regarding the planned scope and timing of our audit and identified significant risks.

## Accounting Policies and Practices

### Preferability of Accounting Policies and Practices

Under accounting principles generally accepted in the United States of America, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

### Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Organization. The Organization adopted, ASC 842, *Leases*, during the current year. The Organization did not adopt any other significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.

### Significant Accounting Policies

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### Significant Unusual Transactions

We did not identify any significant unusual transactions.

### Management's Judgments and Accounting Estimates

Accounting estimates included in the financial report were as follows:

- Pledge receivable discount
- Amortization method and useful life of intangible assets
- Depreciation method and useful life of fixed assets
- Functional expense allocation

# REQUIRED COMMUNICATIONS

## Audit Adjustments and Uncorrected Misstatements

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the Organization:

- To adjust the pledge receivable discount - \$26,150
- One entry provided by Management

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

## Observations About the Audit Process

### Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

### Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

### Significant Issues Discussed with Management

No significant issues arising from the audit were discussed or the subject of correspondence with management.

### Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

### Difficult or Contentious Matters That Required Consultation

We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.

## Shared Responsibilities: AICPA Independence

The American Institute of Certified Public Accountants (AICPA) regularly emphasizes that auditor independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with AICPA independence rules. For YHB to fulfill its professional responsibility to maintain and monitor independence, management, board of directors, and YHB each play an important role.

### Our Responsibilities

- AICPA rules require independence both of mind and in appearance when providing audit and other attestation services. YHB is to ensure that the AICPA's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality management over compliance with independence rules and firm policies.

# REQUIRED COMMUNICATIONS

## The Organization's Responsibilities

- Timely inform YHB, before the effective date of transactions or other business changes, of the following:
  - New affiliates, directors, or officers.
  - New beneficial owners of the Organization's stock which have significant influence.
  - Change in corporate structure impacting affiliates such as add-on acquisitions or exits.
- Provide necessary affiliate information such as new or updated investment structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the Organization and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with YHB.
- Not entering into relationships resulting in close family members of YHB covered persons, temporarily or permanently acting as an officer, director, or person in an accounting or financial reporting oversight role at the Organization.

## Internal Control Matters

We did not discover any material weaknesses during the audit.

## Significant Written Communications Between Management and Our Firm

Copies of significant written communications between our firm and the management of the Organization, including the representation letter provided to us by management, are attached.

Journey Through Hallowed Ground

Year End: September 30, 2023

Journal Entries: Adjusting

Date: 10/1/2022 To 9/30/2023

8010

Prepared by AJH 11/9/2023	In-Chrg Review	Manager Review
Partner Review OAH 11/11/2023	EQCR Review	Other Review

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
Net Income (Loss) Before Adjustments							(404,417.44)			
1	9/30/2023	Discount on Pledge Receivable	1111	5201	26,149.79					
1	9/30/2023	Individual Donations	4001	5201		26,149.79				
		To adjust pledge receivable discount								Factual
					26,149.79	26,149.79	(378,267.65)	26,149.79		
2	9/30/2023	Telework Expenses	8200	PBC	23.65					
2	9/30/2023	Telephone & telecom	8230	PBC		23.65				
		PBC Entry - to reallocate functional expenses								
					23.65	23.65	(378,267.65)	0.00		
					26,173.44	26,173.44	(378,267.65)	26,149.79		

NOTE: Reviewed proposed AJE with client on 11/10/23.

December 6, 2023

Yount, Hyde & Barbour, P.C.  
P.O. Box 2560  
Winchester, Virginia 22604

This representation letter is provided in connection with your audits of the financial statements of Journey Through Hallowed Ground Partnership (the Organization), which comprise the statements of financial position as of September 30, 2023 and 2022, the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of December 6, 2023:

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated August 2, 2023 for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud.
4. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

8. The following, if applicable, have been properly recorded and/or disclosed in the financial statements:
- a. Guarantees, whether written or oral, under which the Organization is contingently liable.
  - b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
  - c. Lines of credit or similar arrangements.
  - d. Agreements to repurchase assets previously sold.
  - e. Security agreements in effect under the Uniform Commercial Code.
  - f. All other liens or encumbrances on assets and all other pledges of assets.
  - g. Amounts of contractual obligations for plant construction and/or purchase of real property, equipment, other assets, and intangibles.
  - h. Investments in debt and equity securities, including their classification.
  - i. All liabilities that are subordinated to any other actual or possible liabilities of the Organization.
  - j. All leases and material amounts of rental obligations under long-term leases.
  - k. All significant estimates and material concentrations known to management that are required to be disclosed in accordance with the Risks and Uncertainties Topic of the FASB Accounting Standards Codification. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur that would significantly disrupt normal finances within the next year.
  - l. Derivative financial instruments.
  - m. Assets and liabilities measured at fair value in accordance with the Fair Value Measurements and Disclosures Topic of the FASB Accounting Standards Codification.
  - n. All current and deferred assets and liabilities related to the accounting for income taxes. Additionally, we have evaluated the tax positions under the two-step approach for recognition and measurement of uncertain tax positions required by the Income Taxes Topic of the FASB Accounting Standards Codification.
  - o. All recordable contributions, by appropriate net asset class.
  - p. Reclassifications between net asset classes.
  - q. Allocations of functional expenses based on reasonable basis.
  - r. Composition of assets in amounts needed to comply with all donor restrictions.
  - s. Deferred revenue from exchange transactions.
  - t. Refundable advances.
  - u. Board designated unrestricted net assets.
  - v. Concentrations of credit risk.
9. We have no knowledge of any uncorrected misstatements in the financial statements.



### Information Provided

10. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that you have requested from us for the purpose of the audits;
  - c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence;
  - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. All transactions have been recorded in the accounting records and are reflected in the financial statements.
12. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's financial statements involving:
  - a. Management.
  - b. Employees who have significant roles in internal control.
  - c. Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, regulators or others.
15. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations. Additionally, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
16. We are not aware of any pending or threatened litigation and claims whose effects were considered when preparing the financial statements.
17. We have disclosed to you the identity of all of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
18. We are aware of no deficiencies in internal control over financial reporting, including significant deficiencies or material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize and report financial data.

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. During the course of your audits, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

JOURNEY THROUGH HALLOWED GROUND PARTNERSHIP

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William W. Sellers, President and CEO

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Becky Wilhelm, Controller