



February 18, 2022

To The Board of Directors
The Haven:

We have audited the financial statements of The Haven for the year ended September 30, 2021, and we will issue our report thereon dated February 18, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 23, 2021. 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 The Haven are described in Note 2 to the financial statements. During the year ended September 30, 2021 the following accounting policies changed:

- As described in Note 2, the Organization changed accounting policies related to accounting for leases by a lessee by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02, *Leases*, effective October 1, 2020. Accordingly, the accounting change has been adopted using the alternative modified retrospective method.
- As described in Note 2, the Organization changed accounting policies related to revenue recognition by adopting FASB Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*, effective October 1, 2020. Accordingly, the accounting change has been adopted using the modified retrospective method.
- As described in Note 2, the Organization changed accounting policies related to accounting for contributions by adopting FASB Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958) Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, effective October 1, 2020. Accordingly, the accounting change has been adopted using the modified prospective method.

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 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:

Management's estimate of the allowance for uncollectible accounts is based on historical experience, third-party remittances, and other circumstances, which may affect the collectability of accounts receivable. We evaluated the key factors and assumptions used to develop the allowance for uncollectible accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of (1) accounting for leases by a lessee and (2) recognizing revenue from contracts with customers in Note 2 to the financial statements which describes the updated lease recognition accounting policies as a result of the adoption of FASB ASU No. 2016-02 as well as the updated revenue and cost recognition accounting policies as a result of the adoption of FASB ASU 2014-09.

The financial statement disclosures are neutral, consistent, and clear.

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. Management has corrected all such misstatements. 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 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 auditor's 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 February 18, 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 financial statements or a determination of the type of auditor's 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.

Very truly yours,

ROBERTS ALEXONIS GROUP