Board of Directors
The Haven and Subsidiaries
Tucson, Arizona

We have audited the financial statements of The Haven and Subsidiaries (collectively the "Organization") as of and for the year ended September 30, 2023 and have issued our report thereon dated January 19, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 23, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Organization solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you. We have provided our comments regarding significant control deficiencies and other matters noted during our audit in a separate letter to you dated January 19, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

(continued)

4801 E. BROADWAY BLVD. STE. 501 TUCSON, AZ 85711-3648 RCMTUCSON.COM P 520-624-8229 F 520-884-1102 REGIER CARR & MONROE LLP, CPAs TUCSON | TULSA/McALESTER | WICHITA

We have applied safeguards to reduce threats to independence due to the preparation of the financial statements and Form 990, assistance in formatting the Schedule of Expenditures of Federal Awards completion of the auditor section of the data collection form, and to an acceptable level. Safeguards include having reviews performed by authorized firm personnel in accordance with internal policies and procedures, and having management review, approve and assume responsibility for the services prior to issuance or filing.

Significant Risks Identified

As required by professional standards, we considered the risk of improper revenue recognition and management override of controls as well as the misappropriation of cash when designing our audit procedures. These are not identified audit findings, but identified risks used to design appropriate audit procedures.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Organization is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

> Management's estimate of the functional allocation of expenditures is based on actual expenditures and management's estimate of levels of service. Management also estimates the allowance for doubtful accounts, which is based on past experience of collection of receivables. Management also estimates the value of right-of-use assets and lease liabilities. We evaluated the key factors and assumptions used to develop the functional allocation of expenditures in relation to the financial statements taken as a whole. We also evaluated the adequacy of the allowance for doubtful accounts at year end. We also evaluated the estimated valuation of right-of-use assets and lease liabilities.

(continued)

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Organization’s statements relate to fair value estimates of the investments.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Organization’s financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the letter dated January 19, 2024.

(continued)

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the Organization, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Organization's auditors.

With respect to the Schedule of Expenditures of Federal Awards included with the Uniform Guidance Compliance Reports, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the guidelines contained in the Uniform Guidance, 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 financial statements. We compared and reconciled the Schedule of Expenditures of Federal Awards to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the board of directors and management of the Organization, and is not intended to be and should not be used by anyone other than these specified parties.

Regier Carr & Monroe, L.L.P.

January 19, 2024
Tucson, Arizona

Client: ***TH-NP - The Haven***
Engagement: ***AN 9-30-23 - The Haven***
Period Ending: ***9/30/2023***
Trial Balance: ***TB***
Workpaper: ***3700.10 - Passed Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Passed Adjustments JE # 301		**4200.15**		
To record Passed entry for allowance.				
4001.100	Contractual Rate write-off		4,752.93	
1201.000	(Reserve for Uncollectible A/R)			4,752.93
Total			**4,752.93**	**4,752.93**