

# Financial Statements

Wyakin Warrior Foundation, Inc.  
(a nonprofit organization)  
Years Ended December 31, 2021 and 2020



## **Table Of Contents**

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<b>Independent Auditors' Report</b>	3
<b>Financial Statements</b>	
Statements of Financial Position	6
Statements of Activities	7
Statements of Functional Expenses	8
Statements of Cash Flows	9
Notes to Financial Statements	10
<b>Federal Report</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Wyakin Warrior Foundation Inc  
Boise, Idaho

### Opinion

We have audited the financial statements of Wyakin Warrior Foundation Inc, which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Wyakin Warrior Foundation Inc as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wyakin Warrior Foundation Inc and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wyakin Warrior Foundation Inc's ability to continue as a going concern for one year after the date that the financial statements are issued.





## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives 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 GAAS will always detect a material misstatement when it exists. 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. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 Wyakin Warrior Foundation Inc's internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wyakin Warrior Foundation Inc's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Report on Summarized Comparative Information**

We have previously audited Wyakin Warrior Foundation Inc's December 31, 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 29, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.



## Report on Other Legal and Regulatory Requirements

In accordance with Government Auditing Standards, we have also issued our report dated March 4, 2022 on our consideration of Wyakin Warrior Foundation Inc's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Wyakin Warrior Foundation Inc's internal control over financial reporting and compliance.

*Harris CPAs*

Meridian, Idaho  
March 15, 2022



**WYAKIN WARRIOR FOUNDATION INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**December 31, 2021**  
**With Comparative Totals as of December 31, 2020**

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 477,781	\$ 454,788
Contributions receivable	0	43,454
Other current assets	<u>6,238</u>	<u>2,300</u>
Total Current Assets	484,019	500,542
<b>Furniture and Equipment, net</b>	<u>718</u>	<u>1,129</u>
Total Assets	<u>\$ 484,737</u>	<u>\$ 501,671</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 1,503	\$ 148
Accrued compensated absences	<u>7,175</u>	<u>9,302</u>
Total Current Liabilities	8,678	9,450
<b>Net Assets</b>		
Without donor restrictions	419,800	426,653
With donor restrictions	<u>56,259</u>	<u>65,568</u>
Total Net Assets	<u>476,059</u>	<u>492,221</u>
Total Liabilities and Net Assets	<u>\$ 484,737</u>	<u>\$ 501,671</u>

See notes to financial statements.

**WYAKIN WARRIOR FOUNDATION INC.**  
**STATEMENTS OF ACTIVITIES**  
**For the Year Ended December 31, 2021**  
**With Comparative Totals for the Year Ended December 31, 2020**

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	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
<b>Revenues and other Support</b>				
Grants	\$ 240,950	\$ 25,000	\$ 265,950	\$ 229,175
Contributions	170,494		170,494	399,894
Special events	215,789		215,789	47,948
In-kind revenue	4,000		4,000	0
Other revenue	<u>831</u>		<u>831</u>	<u>569</u>
	632,064	25,000	657,064	677,586
Net assets released from restrictions	<u>34,309</u>	<u>(34,309)</u>	<u>0</u>	<u>0</u>
Total Revenue	666,373	(9,309)	657,064	677,586
<b>Expenses</b>				
Program services	577,844		577,844	512,918
Support services				
Administration	52,553		52,553	54,601
Fundraising	<u>42,829</u>		<u>42,829</u>	<u>58,927</u>
Total Support Services	<u>95,382</u>		<u>95,382</u>	<u>113,528</u>
Total Expenses	<u>673,226</u>		<u>673,226</u>	<u>626,446</u>
Change in Net Assets	(6,853)	(9,309)	(16,162)	51,140
<b>Net Assets</b>				
Beginning of Year	<u>426,653</u>	<u>65,568</u>	<u>492,221</u>	<u>441,081</u>
End of Year	<u>\$ 419,800</u>	<u>\$ 56,259</u>	<u>\$ 476,059</u>	<u>\$ 492,221</u>

See notes to financial statements.

**WYAKIN WARRIOR FOUNDATION INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
For the Year Ended December 31, 2021  
With Comparative Totals for the Year Ended December 31, 2020

	<u>Program</u>	<u>Administration</u>	<u>Fundraising</u>	<u>2021 Total</u>	<u>2020 Total</u>
Salaries and benefits	\$ 261,625	\$ 35,974	\$ 29,433	\$ 327,032	\$ 330,574
Grants and direct assistance	195,827			195,827	172,042
Facility and equipment	37,409	5,144	4,208	46,761	44,979
Contract services	33,373	4,589	3,755	41,717	25,765
Office expenses	19,438	2,673	2,187	24,298	15,496
Travel and meetings	6,939	954	781	8,674	5,374
Donated services	3,200	440	360	4,000	0
Warrior program expenses	1,113			1,113	706
Depreciation	205	206		411	410
Other	18,715	2,573	2,105	23,393	31,100
<b>Total</b>	<b>\$ 577,844</b>	<b>\$ 52,553</b>	<b>\$ 42,829</b>	<b>\$ 673,226</b>	<b>\$ 626,446</b>

See notes to financial statements.

**WYAKIN WARRIOR FOUNDATION INC.**  
**STATEMENTS OF CASH FLOWS**  
**For the Year Ended December 31, 2021**  
**With Comparative Totals for the Year Ended December 31, 2020**

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	<u>2021</u>	<u>2020</u>
<b>Cash Flow From Operating Activities</b>		
Change in net assets	\$ (16,162)	\$ 51,140
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	411	410
Changes in operating assets and liabilities:		
Contributions receivable	43,454	(43,454)
Prepaid expenses	(3,938)	0
Security Deposit	0	1,200
Accounts payable	1,355	(2,594)
Accrued expenses	<u>(2,127)</u>	<u>(1,049)</u>
Net Cash Provided (Used) by Operating Activities	22,993	5,653
<b>Cash and Cash Equivalents- Beginning of Year</b>	<u>454,788</u>	<u>449,135</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u>\$ 477,781</u>	<u>\$ 454,788</u>

See notes to financial statements.

## WYAKIN WARRIOR FOUNDATION INC

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies

##### *Nature of Foundation*

Wyakin Warrior Foundation Inc. (the Foundation) is organized and operated as a non-profit corporation in the State of Idaho. Wyakin Warrior Foundation Inc. was created in 2010 to enable severely wounded and injured veterans to achieve personal and professional success as business and community leaders. Although located in Idaho, the Foundation accepts severely wounded, injured and ill veterans from all parts of the country.

##### *Basis of Accounting*

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

##### *Basis of Presentation*

The Foundation reports net assets and revenues, expenses, gains and losses are classified according to two classes of net assets: with donor restrictions and without donor restrictions. Net assets without donor restrictions are available for use at the discretion of the Board of Directors and/or management for general operating purposes. Net asset with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

##### *Use of Estimates*

The Foundation uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

##### *Cash and Cash Equivalents*

The Foundation considers its short-term, highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

##### *Concentration of Credit Risk*

Financial instruments that potentially subject the Foundation to significant concentrations of credit risk consist of cash and temporary cash investments. Accounts at financial institutions are insured by the Federal Deposit Insurance Corporation for up to \$250,000 per institution. At December 31, 2021 and 2020, the uninsured balance for the Foundation's balances were \$228,835 and \$201,015, respectively.

## WYAKIN WARRIOR FOUNDATION INC

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies (Continued)

##### *Grant Revenues and Receivables*

All grants are recognized as income when the grantor agency agrees to provide the funds to the Foundation. All other accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. Receivable balances are non-interest bearing.

##### *Property and Equipment*

Property and equipment is stated at cost, or, if donated, at the estimated fair market value at the date of donation. All equipment with a fair market value in excess of \$1,000 and a useful life of more than one year is capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range from three to seven years.

##### *Fair Value*

The Foundation uses fair value for reporting financial assets and liabilities. A hierarchy for reporting the reliability of input measurements is used to assess fair value for all assets and liabilities. Fair value is defined as the selling price that would be received for an asset, or paid to transfer a liability, in the principal or most advantageous market on the measurement date. The hierarchy established prioritizes fair value measurements based on the types of inputs used in the valuation technique. Certain financial instruments are carried at cost on the balance sheet, which approximates fair value due to their short term, highly liquid nature.

##### *Contributed Services*

Donated services are reported as contributions when the services (a) create or enhance nonfinancial assets or (b) would be purchased if they had not been provided by contribution, require specialized skills and are provided by individuals possessing those skills. For the years ended December 31, 2021 and 2020 the Foundation received donated services of \$4,000 and \$0, respectively.

##### *Contributions*

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as contributions with donor restrictions that increases that net asset class. When donor restrictions expire, that is, when a time restriction ends and/or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

## WYAKIN WARRIOR FOUNDATION INC

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies (Continued)

##### *Compensated Absences*

The Foundation's regular full-time employees accrue paid time off (PTO) during the year based on the length of employment. Regular part-time employees accrue PTO on a pro-rata basis. On December 31 of each calendar year any unused PTO days up to a maximum of 80 hours may be carried forward to the following calendar year. Employees can accrue up to 240 hours of PTO at any given time.

##### *Functional Allocation of Expenses*

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and in the statement of functional expenses. Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. The expenses that are allocated are salaries and benefits, contract services, occupancy costs, office supplies, travel costs, and depreciation which are allocated on the basis of estimates of time and effort. General and administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Foundation.

##### *Income Taxes*

The Foundation is a not-for-profit Foundation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law. Accordingly, no provision for income taxes is made in the financial statements.

##### *Uncertain Tax Positions*

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Foundation may recognize tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal years 2021 and 2020.

The Foundation files Form 990 in the U.S. federal jurisdiction. The Foundation is generally no longer subject to examination by the Internal Revenue Service for years before 2018.

## WYAKIN WARRIOR FOUNDATION INC

### NOTES TO FINANCIAL STATEMENTS

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#### Note A – Summary of Significant Accounting Policies (Continued)

##### *Reclassifications*

Certain amounts in the prior periods presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on previously reported net income.

##### *Comparative Data*

The amounts shown for the year ended December 31, 2020 in the accompanying financial statements are included to provide a basis for comparison with 2021 and present summarized totals only. Accordingly, the 2020 totals are not intended to present all information necessary for a fair presentation in conformity with accounting principles generally accepted in the United States of America. Such information should be read in conjunction with the Foundation's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

##### *Subsequent Events*

The Foundation has evaluated subsequent events through March 15, 2022, which is the date the financial statements were available to be issued.

#### Note B – Liquidity and Availability of Resources

The Foundation's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

Total financial assets available within one year	
Cash and cash equivalents	\$ 477,781
Less amounts unavailable for general expenditures within one year, due to:	
Restricted by donors with purpose restrictions	<u>(56,259)</u>
Total financial assets available within one year after restriction	<u>\$ 421,522</u>

As part of the Foundation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Foundation also operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

## WYAKIN WARRIOR FOUNDATION INC

### NOTES TO FINANCIAL STATEMENTS

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#### Note C – Net Assets

The detail of the Foundation's net asset categories at December 31, is as follows:

	<u>2021</u>	<u>2020</u>
Without donor restrictions:		
Undesignated	\$ 419,800	\$ 426,653
With donor restrictions:		
Restricted for the Wyakin Works initiative	<u>56,259</u>	<u>65,568</u>
Total net assets	<u>\$ 476,059</u>	<u>\$ 492,221</u>

#### Note D – Furniture and Equipment

Furniture and equipment consists of the following at December 31:

	<u>2021</u>	<u>2020</u>
Furniture, fixtures and equipment	\$ 33,984	\$ 33,984
Less accumulated depreciation	<u>(33,266)</u>	<u>(32,855)</u>
Furniture and Equipment, net	<u>\$ 718</u>	<u>\$ 1,129</u>

#### Note E – Operating Leases

In 2016, the Foundation entered into a noncancelable operating lease agreement for office space for a term of 38 months expiring in 2019 which is renewable upon expiration for an additional 3 years. During 2019, an amendment was made to the lease to extend the term through December 2022. Total rent expense for 2021 and 2020 was \$46,312 and \$44,789, respectively. Future minimum lease payment for the year 2022 is \$47,250.

## **WYAKIN WARRIOR FOUNDATION INC**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note F – Paycheck Protection Program Loan**

On April 13, 2020, the Foundation received loan proceeds in the amount of \$62,600 under the Paycheck Protection Program (“PPP”). The PPP was established under the Coronavirus Aid, Relief and Economic Security Act, as amended (“CARES Act”) and is administered by the U.S. Small Business Administration (“SBA”). Under the terms of the CARES Act, PPP loan recipients can apply for loan forgiveness. The potential loan forgiveness for all or a portion of PPP loans is determined, subject to limitations, based on the use of loan proceeds over the 24-weeks after the loan proceeds are disbursed for payment of payroll costs and any payments of mortgage interest, rent, and utilities. The amount of loan forgiveness will be reduced if PPP loan recipients terminate employees or reduce salaries during the covered period. The unforgiven portion of our PPP Loan, if any, is payable over two years at an interest rate of 1%, with a deferral of payments for the first ten months, beginning on April 13, 2020.

Wyakin Warrior Foundation Inc. has chosen to account for the PPP loan as a conditional government grant in accordance with ASC 958-605. As such, the Foundation initially recorded the loan as a refundable advance and revenue was recognized as the conditions were met. On October 23, 2020 the Foundation was notified by their bank that the SBA had granted forgiveness on the PPP loan based on their application effective immediately in the amount of \$62,926 which includes accrued interest of \$326. As a result the full amount has been recognized as grant revenue in the statement of activities as of December 31, 2021.

On February 2, 2021, the Foundation received loan proceeds in the amount of \$65,600 under the Paycheck Protection Program (“PPP”). The PPP was established under the Coronavirus Aid, Relief and Economic Security Act, as amended (“CARES Act”) and is administered by the U.S. Small Business Administration (“SBA”). Under the terms of the CARES Act, PPP loan recipients can apply for loan forgiveness. The potential loan forgiveness for all or a portion of PPP loans is determined, subject to limitations, based on the use of loan proceeds over the 24-weeks after the loan proceeds are disbursed for payment of payroll costs and any payments of mortgage interest, rent, and utilities. The amount of loan forgiveness will be reduced if PPP loan recipients terminate employees or reduce salaries during the covered period. The unforgiven portion of our PPP Loan, if any, is payable over two years at an interest rate of 1%, with payments beginning March 2, 2022.

Wyakin Warrior Foundation Inc. has chosen to account for the PPP loan as a conditional government grant in accordance with ASC 958-605. As such, the Foundation initially recorded the loan as a refundable advance and revenue was recognized as the conditions were met. The Foundation was notified by their bank that the SBA had granted forgiveness on the PPP loan based on their application effective immediately in the amount of \$65,600 and all accrued interest. As a result the full amount has been recognized as grant revenue in the statement of activities as of December 31, 2021.

## **WYAKIN WARRIOR FOUNDATION INC**

### **NOTES TO FINANCIAL STATEMENTS**

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#### **Note G – Risks and Uncertainties**

The COVID-19 pandemic is having significant effects on markets, supply chains, businesses, and communities. The extent of the impact of COVID-19 on the Foundation's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Foundation's funding sources, volunteers, employees, and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Foundation's financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic. Management is actively monitoring the situation on its financial condition, liquidity, operations, suppliers, fundraising environment, and workforce. During 2021, the Foundation obtained a \$65,600 loan under the Paycheck Protection Program to supplement payroll and other costs. See Note F for additional information.

## **FEDERAL REPORTS**

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of  
Wyakin Warrior Foundation Inc.  
Boise, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Wyakin Warrior Foundation Inc. (a nonprofit Foundation), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, cash flows, and functional expenses for the year ended, and the related notes to the financial statements, and have issued our report thereon dated March 15, 2022.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wyakin Warrior Foundation Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wyakin Warrior Foundation Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.





## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wyakin Warrior Foundation Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Harris CPAs*

Meridian, Idaho  
March 15, 2022