

September 17, 2020

Ron Vanden Brink
Diaconal Ministries Canada
3475 Mainway Dr PO5070 STN LCD1
PO5070 STN LCD1
Burlington, ON
L7R 3Y8

Dear Ron:

The objective of our audit was to obtain reasonable assurance that the financial statements were free of material misstatement. Our audit was not designed for the purpose of identifying matters to communicate. Accordingly, our audit would not usually identify all such matters that may be of interest to you and it is inappropriate to conclude that no such matters exist.

In planning the audit, we consider internal control over financial reporting to determine the nature, extent and timing of audit procedures. However a financial statement audit does not provide assurance on the effective operation of internal control. Because fraud is deliberate, there are always risks that material misstatements, fraud and other illegal acts may exist and not be detected by our audit of the financial statements.

The following is a summary of findings resulting from the performance of the audit.

1. We did not identify any material matters that need to be brought to your attention.
2. We received good cooperation from management during the audit. To the best of our knowledge, we also had complete access to the accounting records and other documents that were needed to carry out the audit. We did not have any disagreements with management and we have resolved all auditing, accounting and disclosure issues to our satisfaction.

During the course of our audit of Diaconal Ministries Canada for the year ending June 30, 2020, we identified the following deficiencies in internal control that, in our opinion, are significant. These deficiencies in internal control are ones that, in our professional judgment, are of sufficient importance to merit the attention of those charged with governance.

Related party transactions

During the audit, we were made aware that the organization had made payments to a director that were not expense reimbursements. Although the amounts were immaterial, members of the board of directors should not receive any payment beyond direct expense reimbursements

If you have any questions pertaining to the enclosed, please do not hesitate to contact us.

Yours very truly,
DBK ACCOUNTING PROFESSIONAL CORPORATION

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Jonathan Kooiman CPA, CA, LPA