

HAJOVSKY, JONES & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
14614 FALLING CREEK DRIVE, SUITE 105
HOUSTON, TEXAS 77068
(281) 440-0142
FAX (281) 440-9409

MICHAEL J. HAJOVSKY, C.P.A.
RICHARD A. JONES, C.P.A.

MEMBERS
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

September 13, 2023

To the Board of Directors
World Hope Ministries International
Houston, Texas

We have audited the financial statements of World Hope Ministries International for the years ended December 31, 2022 and 2021, and have issued our report thereon dated August 31, 2023. 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 communicate such information in our engagement letter dated May 23, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by World Hope Ministries International are described in Note A of the financial statements. As described in Note A, the Organization changed accounting policies related to donated nonfinancial assets by adopting FASB ASU 2020-07 in 2022. Accordingly, the accounting change has been retrospectively applied to prior periods presented. 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 prepared by management 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 donated services, which is based on compensation paid for similar professional services by other organizations. We evaluated the key factors and assumptions used to develop the amounts of donated services, in determining that the amounts are reasonable in relation to the financial statements taken as a whole.

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

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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. No misstatements detected as a result of audit procedures and being corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

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.

We have requested certain representations from management that are included in the management representation letter dated August 31, 2023.

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.

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.

This information is intended solely for the use of the Board of Directors of World Hope Ministries International and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Hajovsky, Jones & Co., P.C.