November 10, 2021

Board of Directors
Desiring God Ministries
Minneapolis, MN

We have audited the financial statements of Desiring God Ministries as of and for the year ended June 30, 2021, and have issued our report thereon dated the date of this report. 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 February 9, 2021, 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 Desiring God Ministries 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.

**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, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.
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 Desiring God Ministries is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. 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.

**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 Desiring God Ministries’ financial statements relate to fair value estimates.

**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 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. Management has corrected all identified misstatements.

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. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

**Desiring God Ministries**  
**Summary of Corrected Misstatements**  
**Year Ended June 30, 2021**

<table>
<thead>
<tr>
<th></th>
<th>Effect - Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Beginning</td>
</tr>
<tr>
<td>Assets</td>
<td>$ 8,810</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
</tr>
<tr>
<td>Net Assets</td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td>$ (8,810)</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
</tr>
</tbody>
</table>

To record expenses related to June 30, 2021
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 Desiring God Ministries’ 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 attached letter dated the date of this report.

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 than CliftonLarsonAllen Outsourcing is utilized.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Desiring God Ministries, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, 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 Desiring God Ministries’ auditors.

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

Sincerely,

Schechter Dokken Kanter
Andrews & Silcox Ltd.
November 10, 2021

Schechter Dokken Kanter
Andrews & Celler, Ltd.
100 Washington Avenue South
Suite 1600
Minneapolis, Minnesota 55401

This representation letter is provided in connection with your audit of the financial statements of Desiring God Ministries, which comprise the statement of financial position as of June 30, 2021 and June 30, 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, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 9, 2021, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
• The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
• We have complied with all contractual agreements, grants, and donor restrictions.
• We have accurately presented the entity’s position regarding taxation and tax-exempt status.
• The bases used for allocation of functional expenses are reasonable and appropriate.
• We have included in the financial statements all assets and liabilities under the entity’s control.
• We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.
• Methods and significant assumptions used by management to determine fair values, their consistency in application, and the completeness and adequacy of fair value information for financial statement measurement and disclosure purposes are appropriate.
• With respect to preparation of audited financial statements, we have performed the following:
  – Made all management decisions and performed all management functions;
  – Assigned a competent individual to oversee the services;
  – Evaluated the adequacy of the services performed;
  – Evaluated and accepted responsibility for the result of the service performed; and
  – Established and maintained internal controls, including monitoring ongoing activities.

**Information Provided**

• We have provided you with:
  – Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
  – Additional information that you have requested from us for the purpose of the audit; and
  – Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
• All transactions have been recorded in the accounting records and are reflected in the financial statements.
• We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
• We have provided to you our analysis of the entity’s ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management’s plans, and our ability to achieve those plans.
• We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  – Management;
  – Employees who have significant roles in internal control; or
  – Others when the fraud could have a material effect on the financial statements.
• We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, analysts, regulators, or others.
• We have no knowledge of any noncompliance or suspected noncompliance with laws, regulations, contracts, and grant agreements whose effects should be considered when preparing financial statements.
• We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

I confirm that Desiring God is responsible for the fair presentation of the financial statements in accordance with U.S. GAAP.

Notwithstanding the above, it is understood that I am an employee of CliftonLarsonAllen LLP ("CLA"). As I am performing the CFO function for Desiring God in an outsourcing capacity, my knowledge of Desiring God’s business may be more limited than if I were an employee of Desiring God. It is further understood that CLA does not itself assume any responsibility for the representations made herein as I am acting solely on behalf of Desiring God.

Scott Anderson, President & CEO

Joanna Koenig, Contract CFO