

July 12, 2023



Nature For Justice
Falls Church, VA

We have audited the financial statements of Nature For Justice (the Organization) for the year ended December 31, 2022, and we will issue our report thereon dated July 12, 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 communicated such information in our letter to you dated October 27, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. As described in Note 2, the Organization changed accounting policies related to Right of Use (ROU) assets and lease liabilities by adopting FASB Accounting Standards Update (ASU) No. 842 Leases, in 2022. 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(s) affecting the financial statements was (were):

Management's estimate of expense allocations to functional areas (program, management and general and fundraising) is based on a percentage of time allocated to each functional area. We evaluated the key factors and assumptions used to develop the allocation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the collectability of receivables is based on historical collections and current economic conditions. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of 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, a disagreement with management is a disagreement on 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.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of this letter.

Management Consultations with Other Independent Accountants

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.

Other Audit Findings or Issues

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 Nature For Justice and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Handwritten signature of Mullins PC in black ink.

Adjusting Journal Entries JE # 1		A-00			
To reclassify receivable					
✓ 1201	Pledges Receivable		16,137.00		
✓ 1000	Navigate Business CheckingGää (8299) - 1			16,137.00	
Total			16,137.00	16,137.00	
Adjusting Journal Entries JE # 2		C-03			
To record Boreal revenue in proper period					
✓ 1200	Accounts Receivable (A/R)		45,804.00		
✓ 4020	Contract Revenue:Corporate Contracts Revenue			45,804.00	
Total			45,804.00	45,804.00	
Adjusting Journal Entries JE # 3		25			
To record contribution revenue from the Kenan Charitable Trust in proper period					
✓ 4110	Contributed income:Corporate & foundation		125,000.00		
3300	Net Assets with Donor Restrictions			125,000.00	
Total			125,000.00	125,000.00	