



GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

P. 519-633-0700 • F. 519-633-7009
450 Sunset Drive, St. Thomas, ON N5R 5V1

P. 519-773-9265 • F. 519-773-9683
25 John Street South, Aylmer, ON N5H 2C1

www.grahamscottenns.com

March 25, 2025

St. Thomas Elgin Food Bank
24 John St.
PO Box 20025
St. Thomas, ON, N5P 4H4

Dear Board of Directors:

Re: Audit Findings

This letter has been prepared to assist you with your review of the financial statements of St. Thomas Elgin Food Bank for the year ending December 31, 2024. We look forward to meeting with you and discussing the matters outlined below.

Significant Matters Arising

Changes to Audit Plan

There were no changes to the audit plan (as previously presented to you).

Other Matters

We have not identified any other significant matters that we wish to bring to your attention at this time.

Significant Difficulties Encountered

There were no significant difficulties encountered during our audit.

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

- There were no significant changes in accounting policies.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- We did not identify any significant accounting policies in controversial or emerging areas.

Significant Accounting Estimates

There were no significant estimates/judgements contained in the financial statements.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. We then requested that management correct these misstatements. All uncorrected misstatements for the current period have been corrected with the exception of those attached to this letter

We would like to discuss these uncorrected misstatements and the implications of not correcting them in relation to both the current and future financial statements. Our request is for all the uncorrected misstatements to be corrected.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

Written Representations

In a separate communication, as attached, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.

Other Audit Matters of Governance Interest

We did not identify any other matters to bring to your attention at this time.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of St. Thomas Elgin Food Bank to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Sincerely,

GRAHAM SCOTT ENNS LLP

CHARTERED PROFESSIONAL ACCOUNTANTS



James G. Frederick, CPA, CA
Partner

Acknowledgement of Board of Directors:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Per: St. Thomas Elgin Food Bank

Signed: Cassidy Lawrence

Print Name: Cassidy Lawrence

Certificate Of Completion

Envelope Id: 6CABC482-77B1-4ABC-B805-DC1DF1CB33D1

Status: Completed

Subject: iFirm: e-Signature - Audit Findings Letter 2024

Source Envelope:

Document Pages: 3

Signatures: 2

Envelope Originator:

Certificate Pages: 2

Initials: 0

Graham Scott Enns LLP

AutoNav: Enabled

portal@grahamscottenns.com

Envelopeld Stamping: Enabled

IP Address: 20.116.64.17

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Record Tracking

Status: Original

Holder: Graham Scott Enns LLP

Location: DocuSign

3/28/2025 3:00:18 PM

portal@grahamscottenns.com

Signer Events

Signature

Timestamp

Cassidy Lawrence

cassidy.s.lawrence@gmail.com

Security Level:

.Email

ID: cc01d929-c5f6-420a-aec8-60a590a19193

3/28/2025 7:31:31 PM

Signature Adoption: Pre-selected Style

Using IP Address: 104.28.133.30

Signed using mobile

Sent: 3/28/2025 3:00:51 PM

Viewed: 3/28/2025 7:31:34 PM

Signed: 3/28/2025 7:34:06 PM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Jim Frederick

jfrederick@grahamscottenns.com

Security Level:

.Email

ID: e546a37d-fba4-48ca-ba4c-393797da964a

3/29/2025 5:58:20 AM

Signature Adoption: Uploaded Signature Image

Using IP Address: 67.58.194.186

Sent: 3/28/2025 3:00:51 PM

Viewed: 3/29/2025 5:58:23 AM

Signed: 3/29/2025 5:58:43 AM

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

3/28/2025 3:00:51 PM

Certified Delivered

Security Checked

3/29/2025 5:58:23 AM

Signing Complete

Security Checked

3/29/2025 5:58:43 AM

Completed

Security Checked

3/29/2025 5:58:43 AM

Payment Events	Status	Timestamps
----------------	--------	------------