Harper, Rains, Knight & Company

The Board of Directors
Converge, Inc.
Jackson, Mississippi

We have audited the financial statements of Converge, Inc. (the "Organization") as of and for the year ended December 31, 2020, and have issued our report thereon dated August 9, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibilities in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 28, 2020, 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 Organization's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Organization 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 have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit responses to significant risks of material misstatement.

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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.

Appropriate safeguards have been put in place to eliminate identified threats to independence. These safeguards include placing responsibility on the Organization's management to (a) make all management decisions and perform all management functions; (b) assign a competent individual to oversee our services; (c) evaluate the adequacy of the services performed; (d) evaluate and accept responsibility for the results of the services performed; and (e) establish and maintain internal controls, including monitoring activities.

Significant Risk Identified

As part of the audit planning process, we identified certain inherent risks within the financial statements we considered significant. The following significant risks were identified that required special audit consideration: (1) management override of controls because management could override controls to meet performance goals that impact financial report; (2) revenue recognition due to the inherent risks associated with improper timing of revenue recognition, risk of recognizing fictitious revenue, third-party transactions, management estimates and other risk associated with recognizing revenue; (3) grant revenue restrictions due to the potential that grant revenues are not being recorded and used based on restrictions imposed by grant agreements and individual grantors and contributors; (4) functional expense allocation because of the potential for expenses to be improperly allocated among program, fundraising and administrative expenses; and (5) misappropriation of cash and unauthorized disbursements because cash is inherently more susceptible to misappropriation than other assets. These inherent risks were identified as areas where misstatements due to fraud or error could happen and impact the financial statements. All significant risks identified are based on inherent factors. Management override of controls and revenue recognition are required to be included as significant risks by auditing standards. Management override of controls is a significant risk because management could override controls to meet performance goals that impact financial reporting. Revenue recognition is a significant risk due to the inherent risk associated with improper revenue recognition, risk of recognizing fictitious revenue, third-party transactions, management estimates and other risks associated with recognizing revenue.

Qualitative Aspects of 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 the Organization is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09 Revenue

Qualitative Aspects of Entity's Significant Accounting Practices (continued)

Significant Accounting Policies (continued)

from Contracts with Customers (Topic 606) to improve comparability of revenue recognition practices across entities, industries, jurisdictions and capital markets. 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 where there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments. Significant estimates in the Organization's financial statements include the allocation of expenses to functional categories.

We evaluated the key factors and assumptions used to develop the determination of accounting estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

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

Uncorrected and Corrected Misstatements (continued)

statements as a whole. There were no uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are material, both individually and in the aggregate, to the financial statements taken as a whole.

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

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 the Organization's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditors' Report

Effective for audits of financial statements for periods ending on or after December 15, 2020, the Auditing Standards Board issued Statement on Auditing Standard 134: *Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statement*. The Statement addresses the auditors' responsibilities to form an opinion on the financial statements and requires that the opinion section of the auditors' report be presented in the first section of the auditors' report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated August 9, 2021.

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 Significant Matters, Findings or Issues

In the normal course of our professional association with the Organization, we generally discuss a variety of matters, including the application of accounting principles and auditing standards,

The Board of Directors
Converge, Inc. (continued)

Other Significant Matters, Findings or Issues (continued)

operating conditions affecting the Organization 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 the Organization's auditors.

Closing

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

Harper, Rains, Knight & Company, P.A.

August 9, 2021
Ridgeland, Mississippi

The Board of Directors
Converge, Inc. (continued)

Summary of Corrected Misstatements
December 31, 2020

	Debit (Credit)				
Description	**Assets**	**Liabilities**	**Net Assets**	**Revenue**	**Expenses**
To record unrecorded liabilities	$ -	$ (2,466)	$ -	$ -	$ 2,466
To adjust accounts payable and rent expense	-	1,000	-	-	(1,000)
To record grants receivable	15,348	-	-	(15,348)	-
Impact of adjustments on net income	-	-	(13,882)	-	-
Net effect	$ 15,348	$ (1,466)	$ (13,882)	$ (15,348)	$ 1,466

Converge
Partners in Access

August 9, 2021

Harper, Rains, Knight & Company, P.A.
1052 Highland Colony Parkway, Suite 100
Ridgeland, MS 39157

This representation letter is provided in connection with your audit of the financial statements of Converge, Inc. (the "Organization"), which comprise the statement of financial position as of December 31, 2020, the related statement of activities, cash flows and functional expenses for the year 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.

Except where otherwise stated below, immaterial matters less than $11,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

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 August 9, 2021:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated December 28, 2020, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.

2. 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.

3. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

4. Significant assumptions used by us in making accounting estimates are reasonable.

5. 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.

6. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

8. We have complied with all contractual agreements, grants, and donor restrictions that would have a material effect on the financial statements in the event of noncompliance.

9. We have maintained an appropriate composition of assets in amounts needed to comply with all donor restrictions.

10. We have accurately presented the entity's position regarding taxation and tax-exempt status.

11. The bases used for allocation of functional expenses are reasonable and appropriate.

12. We have included in the financial statements all assets and liabilities under the entity's control.

13. We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.

14. We have no knowledge of any uncorrected misstatements in the financial statements.

15. With respect to non-attest services provided, we have performed the following:

    a. Made all management decisions and performed all management functions;

    b. Assigned a competent individual to oversee the services;

    c. Evaluated the adequacy of the services performed;

    d. Evaluated and accepted responsibility for the result of the services performed; and

    e. Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

16. We have provided you with:

a. 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;

b. Additional information that you have requested from us for the purpose of the audit;

c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence; and

d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which meetings have not yet been prepared.

17. All transactions have been recorded in the accounting records and are reflected in the financial statements.

18. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.

19. We have no knowledge of allegations of fraud or suspected fraud affecting the Organization's financial statements involving:

    a. Management.

    b. Employees who have significant roles in the internal control.

    c. Others where the fraud could have a material effect on the financial statements.

20. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, regulators or others.

21. 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.

22. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements. Additionally, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act because we have not received, expended or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.

23. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims or assessments.

24. We have disclosed to you the identity of the Organization's related parties and all the related-party relationships and transactions of which we are aware.

25. We have informed you of all significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize and report financial data.

26. There have been no communications from regulatory agencies or legal counsel concerning noncompliance with, or deficiencies in, financial reporting practices.

27. As part of your audit, you performed non-attest services. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for the attached audit adjusting entries and the final draft of the financial statements and related notes.

28. We have received a determination from the Internal Revenue Service that we are exempt from federal income taxes as a Section 501(c)(3) not-for-profit corporation, and we have complied with the IRS regulations regarding this exemption.

29. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Converge, Inc.

Jamie Bardwell

Jamie Bardwell, Co-Executive Director

Danielle Lampton

Danielle Lampton, Co-Executive Director

Converge
Summary of Corrected Misstatements
December 31, 2020

	Debit (Credit)				
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