



**HANDWERGER, CARDEGNA,
FUNKHOUSER & LURMAN, P.A.**

February 18, 2026

To the Board of Directors
The Father McKenna Center, Inc.
19 Eye Street NW
Washington, DC 20001

We have audited the financial statements of The Father McKenna Center, Inc. (the "Center"), for the year ended September 30, 2025, and have issued our report dated February 18, 2026. 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 engagement letter to you dated October 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Center are described in Note A to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended September 30, 2025. We noted no transactions entered into by the Center 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 estimates affecting the financial statements were:

Management's estimate of the fixed assets' lives is based on standard estimates by management. We evaluated the key factors and assumptions used to develop the lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the fair value of investments held at September 30, 2025, is based on the quoted market price of the investment itself. We evaluated the key factors and assumptions used to develop the fair value in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the valuation of in-kind contributions is based on the donated value of the contributions. We evaluated key factors and assumptions used to develop the valuation of in-kind contributions in determining that it is reasonable in relation to the financial statements taken as a whole.

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There are no financial statement disclosures that are particularly sensitive.

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

Significant Risks

We identified and communicated to you the following significant risks during our audit planning:

- Management override of controls
- Improper revenue recognition
- In-kind contributions are improperly valued by management
- Gain or loss on the disposal of fixed assets not properly recorded
- Support (donations, contributions, etc.) and grants are not properly classified as with or without restrictions

Our identified significant risks did not change while performing our audit procedures.

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. There were no such misstatements noted.

Disagreements with Management

For purposes of this letter, 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.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 18, 2026.

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 the application of an accounting principle to the Center'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 Center's auditors; however, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

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The Father McKenna Center, Inc.
February 18, 2026
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This information is intended solely for the use of the Board of Directors of The Father McKenna Center, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Handwerger, Cardegna, Funkhouser & Lurman, P.A.

Handwerger, Cardegna, Funkhouser & Lurman, P.A.
Timonium, Maryland

HCFL/MD:nlj