

**THE PARISH REVOLVING FUND OF THE CORPORATION OF THE  
CATHOLIC ARCHBISHOP OF SEATTLE**

Letter of Internal Control Comments

For the Year Ended June 30, 2023

**To Most Reverend Paul D. Etienne  
The Parish Revolving Fund of the Corporation  
of the Catholic Archbishop of Seattle**

In planning and performing our audit of the financial statements of the Parish Revolving Fund of the Corporation of the Catholic Archbishop of Seattle (the PRF) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the PRF's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the PRF's internal control. Accordingly, we do not express an opinion on the effectiveness of the PRF's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Most Reverend Paul D. Etienne, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*Clark Nuber P.S.*

Certified Public Accountants  
December 14, 2023



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