



Batts Morrison  
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CPAs for Nonprofits

# Evangelical Presbyterian Church Benefits Plan

Report on Internal Control

For The Year Ended June 30, 2025



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**REPORT ON INTERNAL CONTROL**

**CONFIDENTIAL: SUBJECT TO CPA-CLIENT PRIVILEGE**

The Board of Directors and Management  
EPC Benefit Resources, Inc.  
Evangelical Presbyterian Church Benefits Plan  
Orlando, Florida

In planning and performing our audit of the financial statements of Evangelical Presbyterian Church Benefits Plan ("the Plan") as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan'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 Plan'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.

In the course of our work, we may provide internal control or operational observations and/or recommendations to management that are not sufficiently significant, in our opinion, to warrant including in this report.

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

We sincerely appreciate the opportunity to be of service to you.

*Batts Morrison Wales & Lee, P.A.*

BATTS MORRISON WALES & LEE, P.A.

Orlando, Florida  
March 6, 2026

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**Batts Morrison Wales & Lee, P.A. • Certified Public Accountants**

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