

The Big Table

Management Letter
December 31, 2025



May 27, 2026

Board of Directors
The Big Table
Spokane, Washington

We have audited the financial statements of The Big Table for the year ended December 31, 2024, and we will issue our report thereon dated May 27, 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. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Big Table are described in Note 2 of the Notes to the Financial Statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Organization 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.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Liquidity and Availability of Funds in Note 3 to the financial statements discloses the amount of financial assets without donor restrictions that are available within one year of the financial position date to cover general operating expenses. The note also discloses the amount of Board-designated funds available from the adopted spending policy and in total that could be made available through the budget and appropriation process.

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

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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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on 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 May 27, 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 application of an accounting principle to the Organization'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 Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Audit Findings or Issues, Continued

Allocation of Functional Expenses

As discussed in Note 2 to the financial statements, certain categories of expenses are attributable to more than one program or support function. As such, any costs that are not directly chargeable to a specific program or supporting activity require allocation on a reasonable basis that is consistently applied. It is recommended to use time studies, as well as other reasonable bases (such as a proportionate share of quantities, square footage, etc.), as a basis for allocating certain of these costs. Industry “best practices” recommend conducting such studies at least on an annual basis, with the potential need to conduct them more frequently based on organizational characteristics and other considerations.

The basis behind the recommendation is that the nature of activities can vary from year-to-year as well as within a given year for an organization. Given the unique nature of fiscal years, as emphasized in more recent years, primarily highlighted by the impact of the COVID-19 pandemic, this realization is even more likely to be true. It is our recommendation that the Organization continue to develop a formal policy to conduct and document an evaluation of the methodology and timing of allocating functional expenses at least annually and when circumstances occur that may potentially result in a significant impact on the operating processes and procedures of the Organization.

Contributed Nonfinancial Assets

Accounting standards for proper reporting of contributed nonfinancial assets (which were updated with the new accounting pronouncement ASU 2020-07 that became effective during fiscal year 2022) require that amounts must be reported separately on the face of the financial statements. Additionally, footnote disclosures require that, among other things, a further breakout of the donated items based on categorical classification. Properly reporting contributed nonfinancial assets has been a significant focus for users of financial statements for not-for-profit entities. We noted that contributed nonfinancial assets were properly tracked separately so as to be able to easily identify the amounts required to be recorded on the financial statements. However, while the amounts may not be material to the financial statements, based on discussions with management, it appears that the Organization has not been recording contributed nonfinancial assets that arise throughout the year, including fundraising events and care activities. This can result in an immaterial understatement of revenues and expenses in the financial statements and incomplete information reported on the Organization’s Form 990 returns. In addition to properly identifying contributed items and services and properly recording them in the accounting records, it is important to maintain sufficient and adequate supporting schedules. We recommend that the Organization develop processes to record these items in real time or at certain times during the year and in sufficient detail as to the character of the contributions (i.e. goods, services and use of facilities).

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May 27, 2026

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

Very truly yours,

DeCoria, Blair & Teague, PS

DeCoria, Blair & Teague, P.S.
Spokane, Washington