



June 3, 2025

Mr. Erik Bjontegard, President/Owner  
Total Communicator Solutions, Inc.  
2675 Clove Street  
San Diego, CA 92106

We are pleased to confirm our understanding of the services we are to provide for Total Communicator Solutions, hereafter referred to as "Client" for the year ended December 31, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of [Client], which comprise the balance sheet(s) as of December 31, 2023, and the related statements of income, retained earnings, and cash flows for the December 31, 2023 then ended, and the disclosures (collectively, the "financial statements").<sup>e</sup> Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements]:<sup>f, g</sup>

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.<sup>1</sup> As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Company or to acts by management or employees acting on behalf of the Company.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of

laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Company and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

[According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. Describe other significant risk(s) identified, including specific revenue streams identified as significant risks.]

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Company from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Company involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Company complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.<sup>aa, bb, cc, dd</sup>

### **Other Services**

If needed (after the audit is completed), we will amend the Company's federal and state income tax returns for the calendar year 2023 based on information provided by you.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.<sup>hh</sup>

Bruce Williams, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately June 5, 2025.

We estimate that our fees for the audit and other services are \$10,500 to \$12,500, with a retainer of \$5,000, due upon signing of the agreement. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, confirmation service provider fees, etc, if needed. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for the remaining fees will be rendered each month as work progresses and are payable on presentation.

We will issue our audit report upon completion of our audit of [Client] 's financial statements. Our report will be addressed to [Identify parties, such as "the management and board of directors".] of [Client] . Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.<sup>qq, rr</sup>

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.<sup>ss</sup>

Very truly yours,

*Williams CPA Firm, PLLC*

Williams CPA Firm, PLLC

RESPONSE:

This letter correctly sets forth the understanding of Mr. Erik Bjontegard, President/Owner on behalf of Total Communicator Solutions, Inc.

**Total Communicator Solutions, Inc.**

Financial Officer signature:

Print Financial Officer Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Officer's signature: \_\_\_\_\_

Officer's Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Total Communicator Solutions Inc.  
2023 Audit Checklist**



	<i>2023- AUDIT ITEMS-Total Communicator Solutions, Inc</i>	<i>Date Needed</i>	<i>Checked By</i>	<i>Date Received</i>
1	Engagement Letter Signed	6/5/2025		
2	Need copies of all bank statements for the period January 2023 thru December 2023, including January and February of 2024.	6/9/2025		
3	Need transactions/cost support for to support Spark Platform Development Asset value	6/10/2025		
4	Policy and Procedures Manual for testing internal controls	6/10/2025		
5	Provide names and titles of financial staff (i.e. CFO, Controller), including their duties and responsibilities .	6/10/2025		
6	Provide EIN letter of Total Communicator Solutions & most recent By laws	6/10/2025		
7	Need IRS transcript of 2023 tax returns	6/13/2025		
8	Need stock issuance statements and Convertible notes issuance policies	6/10/2025		
9	List of current directors & officers	6/10/2025		
10	Need contacts at each bank to send confirmations out to bank.	6/6/2025		
11	Copies of approved annual budgets for Total Communicator Solutions	6/10/2025		
12	Highlight and address unusual activities during the fiscal year	6/13/2025		
13	Copies of all major (excess of \$1,000) contracts for purchases	6/13/2025		
14	Copies of all Leases and Loan Agreements including line of credits if applicable	6/13/2025		
15	Policy and Procedures Manuals, (Accounting and Human Resources)	6/9/2025		
16	Signed bank confirmations	6/10/2025		
17	Complete fiscal year-end financial statements	6/9/2025		
18	Fiscal year-end trial balance (hard & soft copy) and General ledger. Prefer Excel format for electronic copy	6/9/2025		
19	Fiscal year-end cash disbursement and receipt journal and general journals	6/9/2025		
20	A/R aging and A/P detail report reconciled back to the General Ledger	6/9/2025		
21	Schedule of Prepaid expenses	6/9/2025		
22	Schedule of fixed asset purchased in 2022/2023, depreciation schedules for 2023	6/13/2025		
23	Copies of all Leases and Note payables agreements	6/13/2025		
24	Need list of customers and addresses to send out confirmations			
25	Form 941 Reports and payroll tax reports, if applicable	6/13/2025		
26	W-2's and 1099's for Calendar Year 2023, aif applicable	6/13/2025		
27	Photocopies of liability insurance policies that show detailed coverage and limits	6/13/2025		
28	Signed compensation authorizations for all owners	6/13/2025		
29	Payroll register & list Payroll Liabilities . If applicable	6/13/2025		
30	Legal letter from outside attorney	6/13/2025		
31	Accounts Payable and Receivable Confirmations	6/13/2025		

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2023 Audit Checklist



	<i>2023- AUDIT ITEMS-Total Communicator Solutions, Inc</i>	<i>Date Needed</i>	<i>Checked By</i>	<i>Date Received</i>
32	Bank Confirmations including line of credit	6/13/2025		
33	Management Representation letters	6/13/2025		
34	Provide a list of attorneys retained or from whom services were received	6/13/2025		