

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

Willow Creek Community Church,

We have performed the procedure enumerated below, which was agreed to by Willow Creek Community Church (the specified party), on the Report issued by the Willow Creek Independent Advisory Group as February 28, 2019. The sufficiency of this procedure is solely the responsibility of Willow Creek Community Church. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

The procedure and associated finding is as follows:

- Procedure: Obtain a copy of the Report and compare copy to published copies found at <https://www.willowcreek.org/en/about/process-updates> as of 2:00 pm CST on February 28, 2019 to ensure the Report is a verbatim copy of the original Report obtained from the Willow Creek Independent Advisory Group .
- Finding: As of 2:00pm CST on February 28, 2019 we found the published report found at <https://www.willowcreek.org/en/about/process-updates> to be verbatim to the report provided directly to us from the Willow Creek Advisory Committee at 10am CST on February 28, 2019.

This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Willow Creek Community Church and should not be used for any purpose other than posting on the following website <https://www.willowcreek.org/en/about/process-updates> along with a copy of the Willow Creek Independent Advisory Group Report.

*Capin Crouse LLP*

Naperville, IL  
February 28, 2019