

[Date]

[Name of Recipient, e.g., Executive Director/Board Chair]

[Organization Name]

[Address Line 1]

[City, State, Zip Code]

RE: Single Audit Exit Conference Summary - Fiscal Year Ended [Date]

Dear [Name of Recipient],

This letter summarizes the results of the Single Audit exit conference held on [Date] regarding the federal financial assistance programs for [Organization Name] for the fiscal year ended [Date]. The meeting was attended by [Names of Attendees].

Audit Scope and Objective

The primary objective of our audit was to express an opinion on the financial statements and to report on compliance and internal control over compliance for major federal programs in accordance with the Uniform Guidance (2 CFR Part 200).

Summary of Audit Results

- **Financial Statement Opinion:** We expect to issue an [unmodified/modified] opinion.
- **Internal Control over Financial Reporting:** We identified [no / the following] material weaknesses or significant deficiencies.
- **Compliance with Major Programs:** We expect to issue an [unmodified/modified] opinion on compliance for the following major programs:
 - [Program Name / ALN Number]
 - [Program Name / ALN Number]

Audit Findings and Recommendations

During the conference, we discussed the following findings:

1. [Finding Title/Reference Number]: [Brief Description]
2. [Finding Title/Reference Number]: [Brief Description]

Management Response

Management has been provided with the draft findings and is required to prepare a Corrective Action Plan (CAP) addressing each point. This plan should include the name of the contact person responsible for corrective action, the planned actions, and the anticipated completion date.

Next Steps

The final audit report will be issued once the following items are completed:

- Receipt of the signed Management Representation Letter.

- Review of the final Corrective Action Plan.
- Completion of subsequent events review.

We would like to thank your staff for their cooperation and assistance throughout the audit process.

Sincerely,

[Your Name/Partner Name]

[Firm Name]