

[Date]

[Name of Recipient, e.g., Board of Directors]

[Organization Name]

[Address]

[City, State, Zip Code]

Subject: Delivery of Single Audit Reports for the Fiscal Year Ended [Date]

Dear [Name of Contact Person/Management]:

We have completed our audit of [Organization Name] for the fiscal year ended [Date] in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Enclosed please find the following final reports:

- Independent Auditor's Report on the Financial Statements.
- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance.
- Schedule of Findings and Questioned Costs (if applicable).

Opinions:

We have issued an [Unmodified/Modified] opinion on the financial statements. Furthermore, we have issued an [Unmodified/Modified] opinion on compliance for each of the organization's major federal programs.

Management Responsibilities:

As a reminder, it is management's responsibility to submit the reporting package and the Data Collection Form (SF-SAC) to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We appreciate the cooperation and assistance provided by your staff during the course of our audit. If you have any questions regarding these reports, please do not hesitate to contact us.

Sincerely,

[Signature]

[Name of Engagement Partner]

[Audit Firm Name]