

[Date]

[To the Board of Directors/Audit Committee]

[Organization Name]

[Address]

[City, State, Zip Code]

Dear Members of the Board:

We have audited the financial statements of [Organization Name] for the year ended [Fiscal Year End Date], and have issued our report thereon dated [Date of Report]. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit.

Our Responsibility under Professional Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements and the Schedule of Expenditures of Federal Awards (SEFA) are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles and federal requirements.

Significant Audit Findings

Qualitative Aspects of Accounting Practices: Management is responsible for the selection and use of appropriate accounting policies. During the current year, the following significant transactions were noted: [Insert Details or state "None"].

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 known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. [Insert Details regarding adjustments].

Disagreements with Management: For purposes of this letter, a disagreement with management is 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. No such disagreements arose during the course of our audit.

Internal Control and Compliance

In planning and performing our audit, we considered [Organization Name]'s internal control over financial reporting and compliance with types of requirements that could have a direct and material effect on each major federal program to determine our auditing procedures. Our audit

was not designed to provide assurance on internal control or to identify all deficiencies in internal control.

Findings and Questioned Costs: [List specific Single Audit findings, significant deficiencies, material weaknesses, or instances of noncompliance identified, or state "No matters were reported"].

This information is intended solely for the use of the Board of Directors, management, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

[Your Signature]

[Audit Firm Name]