

[Date]

[To the Management and the Board of Directors]

[Organization Name]

[Address]

[City, State, Zip Code]

Re: Report on Internal Control Over Compliance

Dear [Name of Official],

In planning and performing our audit of the financial statements of [Organization Name] as of and for the year ended [Fiscal Year End Date], in accordance with auditing standards generally accepted in the United States of America and 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), we considered the Organization's internal control over financial reporting and compliance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

During our audit, we identified the following deficiency in internal control:

**Finding [Year]-001: [Title of Finding]**

- **Criteria:** [Describe the specific federal requirement or internal policy]
- **Condition:** [Describe the specific facts of the deficiency found]
- **Cause:** [Explain why the deficiency occurred]
- **Effect:** [Describe the potential impact or risk resulting from the deficiency]
- **Recommendation:** [Provide steps to remediate the issue]

**Management's Response:** [Organization Name]'s response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit the Organization's response and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Directors, others within the Organization, 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,

[Signature]

[Name of Audit Firm/Auditor]

[Title]