

[Entity Letterhead]

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

[City, State, Zip]

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the federal financial assistance programs of [Entity Name] for the year ended [Date], for the purpose of expressing an opinion as to whether [Entity Name] complied with federal statutes, regulations, and the terms and conditions of its federal awards which could have a direct and material effect on each of its major programs.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. We are responsible for complying with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs.
3. We have performed an evaluation of the entity's compliance with federal statutes, regulations, and the terms and conditions of federal awards.
4. We have established and maintained effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards.
5. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance, and included in the Schedule of Expenditures of Federal Awards (SEFA) all expenditures made during the period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
6. We have identified the requirements of federal statutes, regulations, and the terms and conditions of federal awards for each program and have complied with those requirements.
7. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
8. We have disclosed to you all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by your report.

9. We have disclosed to you any findings received and related corrective action plans for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the audit.
10. The Schedule of Expenditures of Federal Awards is complete and accurate.

Sincerely,

[Signature]
[Name of Chief Executive Officer]
[Title]

[Signature]
[Name of Chief Financial Officer]
[Title]