

[Date]

[Name of Governance Representative]
[Title, e.g., Chair of Audit Committee]
[Organization Name]
[Address]

Dear [Name],

In planning and performing our audit of the financial statements of [Organization Name] as of and for the year ended [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, we considered [Organization Name]'s internal control over financial reporting as a basis for designing audit procedures. This was done for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

We identified the following deficiency as a material weakness:

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

Criteria: [Describe what should be in place]

Condition: [Describe the specific situation found]

Cause: [Explain why the deficiency occurred]

Effect: [Describe the potential impact on the financial statements or federal programs]

Recommendation: [Provide suggested corrective action]

Views of Responsible Officials: [Summarize management's response]

This communication is intended solely for the information and use of management, **[Governance Body]**, 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,

[Your Name/Firm Name]

[Title]