

[Organization Letterhead]

[Date]

[Practitioner Name]

[Accounting Firm Name]

[Address]

[City, State/Province, Postal Code]

Dear [Practitioner Name],

This representation letter is provided in connection with your review of the financial statements of [Organization Name] for the period ended [Date], for the purpose of expressing a conclusion that nothing has come to your attention that causes you to believe that the financial statements do not present fairly, in all material respects, the financial position and results of operations in accordance with [Accounting Standards for Not-for-Profit Organizations].

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework].
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Information Provided

- We have provided you with access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- We have provided you with unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity.

- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Not-for-Profit Specifics

- The organization has maintained its status as a not-for-profit entity and, where applicable, its registered charity status.
- All restricted contributions received have been used in accordance with the donors' specific restrictions.
- Adequate documentation exists to support the allocation of expenses between programs and administration where applicable.

Yours truly,

[Name of Executive Director/CEO]

[Name of Treasurer/CFO]