

[Organization Letterhead]

[Date]

[Practitioner Name]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Dear [Practitioner Name],

In connection with your engagement to apply agreed-upon procedures to [Identify specific subject matter, e.g., the Schedule of Grant Expenditures] of [Organization Name] as of [Date/Period] for the purpose of [State purpose, e.g., compliance with Grant Agreement XYZ], we confirm to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We acknowledge our responsibility for the subject matter and that the subject matter is presented in accordance with [Identify Criteria].
2. We are responsible for the selection of the criteria and for determining that such criteria are appropriate for our purposes.
3. We have provided you with all relevant information and access to all records and related information pertinent to the specified procedures.
4. We have disclosed to you all known matters contradicting the subject matter or the assertion.
5. There are no instances of noncompliance with laws, regulations, or contractual agreements that should be considered in the context of the agreed-upon procedures.
6. We have disclosed to you any communications from regulatory agencies or grantors concerning noncompliance with, or deficiencies in, financial reporting practices or the subject matter of this engagement.
7. We have responded fully to all inquiries made to us by you during the engagement.
8. [Optional: Insert specific representations related to the unique procedures performed].
9. No events have occurred subsequent to [Date of Period End] that would require adjustment to or modification of the subject matter or the assertion.

Sincerely,

[Signature]

[Name of Executive Director/CEO]

[Title]

[Signature]

[Name of Chief Financial Officer/Treasurer]

[Title]