[Date]

[To: Auditor Name/Audit Firm]
[Auditor Address]
[City, State, Zip Code]

Subject: Management Representation Letter Regarding Internal Controls

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Organization Name] for the period ended [Date], and your evaluation of our internal control over financial reporting.

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

- We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting to provide reasonable assurance regarding the reliability of financial statements and the protection of assets.
- We have performed an evaluation of the effectiveness of the Organization's internal controls and have disclosed to you all significant deficiencies and material weaknesses identified.
- There have been no instances of fraud or suspected fraud involving management or employees who have a significant role in internal control.
- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have provided you with all relevant information and access to all data requested regarding our internal control systems, including minutes of meetings held by the Board of Directors and the Audit Committee.
- All financial transactions have been properly recorded in the accounting records and are reflected in the financial statements.
- There have been no changes in internal control or other factors that might significantly affect internal control subsequent to the date of the most recent evaluation.

We believe that the internal controls are sufficient to ensure that [Organization Name] is operating in accordance with its mission and the requirements of its non-profit status.

Sincerely,

____
[Name of Executive Director/CEO]
Executive Director

[Name of CFO/Treasurer]
Chief Financial Officer