[Entity Letterhead]

[Date]

[Auditor Name]
[Auditor Firm]
[Address]

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the federal award programs of [Organization Name] for the year ended [Date], for the purpose of expressing an opinion as to whether [Organization 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, and have complied, 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 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.

4. We have prepared the Schedule of Expenditures of Federal Awards (SEFA) in accordance with the Uniform Guidance and have included 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.

5. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit.

6. 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.

7. We have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.

8. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to internal control over compliance.

9. There have been no communications from federal awarding agencies or pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received between the end of the period covered by the compliance audit and the date of this letter.

10. We have provided you with our interpretations of any compliance requirements that are subject to varying interpretations.

11. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be reported by the Uniform Guidance, and we have provided a corrective action plan for each current year audit finding.

12. To the best of our knowledge and belief, no events have occurred subsequent to the period covered by the compliance audit report as of the date of this letter that would require adjustment to or disclosure in the schedule of expenditures of federal awards or the auditor's reports on compliance.

Sincerely,

[Signature]
[Name of Executive Director/CEO]

[Signature]
[Name of Chief Financial Officer]