[Entity Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]
[City, State, Zip]

Dear [Engagement Partner Name],

This representation letter is provided in connection with your audit of the financial statements of [Organization Name], which comprise the statement of financial position as of [Fiscal Year End Date], and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).

We confirm that we are responsible for the following:

- The preparation and fair presentation of the financial statements in accordance with GAAP.
- The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- Establishing and maintaining effective internal control over compliance.
- Complying with the laws, regulations, and the provisions of contracts and grant agreements applicable to our activities.

Regarding Government Auditing Standards (Yellow Book), we represent the following:

- We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts.
- We have identified and disclosed to you all instances of known and suspected fraud and noncompliance with laws, regulations, and provisions of contracts and grant agreements.
- We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- We have a process to track the status of audit findings and recommendations.
- We have identified for you previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- We acknowledge our responsibility as it relates to non-audit services provided by you, including overseeing the services, evaluating the adequacy and results of the services, and accepting responsibility for the results.

To the best of our knowledge and belief, no events have occurred subsequent to the date of the financial statements and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Sincerely,

[Signature]
[Name of Executive Director/CEO]

[Signature]
[Name of Chief Financial Officer/Treasurer]