

[Date]

[Auditor Name]  
[Auditing Firm Name]  
[Address]  
[City, State, Zip Code]

Re: Letter of Representation for [Homeowners Association Name]

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Homeowners Association Name], which comprise the balance sheet as of [Fiscal Year End Date], and the related statements of revenues, expenses, and changes in fund balance, and cash flows for the year then ended.

We confirm that we are responsible for the following:

- The fair presentation of the financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP).
- The design, implementation, and maintenance of internal controls relevant to the preparation of financial statements.
- Providing you with access to all financial records, meeting minutes, and relevant documentation.
- Disclosing all known instances of non-compliance or suspected fraud involving management or employees.

We further confirm that:

- There are no material transactions that have not been properly recorded in the accounting records.
- There are no undisclosed unasserted claims or assessments that are probable of assertion.
- The Association has satisfactory title to all owned assets.
- All reserves for future major repairs and replacements are based on [Study Name/Date or Board Estimate].

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

Sincerely,

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[Name], Board President

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[Name], Board Treasurer