

[Company Letterhead]

[Date]

[Name of Audit Firm]

[Address of Audit Firm]

[City, State, Zip Code]

Subject: Management Representation Letter - Internal Control Over Compliance

Dear [Name of Engagement Partner],

This representation letter is provided in connection with your audit of [Company Name]'s compliance with [Specific Laws/Regulations/Grant Requirements] and the effectiveness of our internal control over compliance for the period ended [Date].

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

1. We acknowledge our responsibility for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to our federal programs (or specific compliance areas).
2. We have performed an evaluation of the entity's compliance with [Specific Requirements] and the related internal controls.
3. We have provided you with all relevant information and access to all records and documentation related to internal control over compliance.
4. We have disclosed to you all known programs and activities subject to compliance requirements.
5. We have disclosed to you all known instances of noncompliance with the applicable requirements, including any noncompliance that occurred after the period covered by your report.
6. We have disclosed to you any communications from regulatory agencies, internal auditors, or other sources concerning possible noncompliance or deficiencies in internal control over compliance.
7. We have identified and disclosed to you all significant deficiencies and material weaknesses in the design or operation of internal control over compliance that we are aware of.
8. There have been no changes in internal control over compliance or other factors that might significantly affect internal control subsequent to the date of the reporting period.

9. We have taken appropriate corrective action regarding any previous audit findings related to internal control over compliance.

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer