

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Non-Profit

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## NNN – No Noncompliance; No Weakness; No Deficiency

### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors

[ENTITY NAME]

[ENTITY CITY], [STATE]

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of [ENTITY NAME], which comprise the financial position as of [Year End], and the related statement of activities, [functional expenses] and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated (Date of report on the financial statements).

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered [ENTITY NAME]'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of [ENTITY NAME]'s internal control. Accordingly, we do not express an opinion on the effectiveness of [ENTITY NAME]'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of [ENTITY NAME]'s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether [ENTITY NAME]'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of [ENTITY NAME]'s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering [ENTITY NAME]'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

**NNS – No Noncompliance; No Weakness; Significant Deficiency**  
**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
[ENTITY NAME]  
[ENTITY CITY], [STATE]

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### **[ENTITY NAME]'s Response(s) to Findings**

[ENTITY NAME]'s response(s) to the findings identified in our audit is (are) described in the accompanying schedule of findings, questioned costs, and recommendations. [ENTITY NAME]'s response(s) was (were) not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it (them).

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

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To the Board of Directors  
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### **[ENTITY NAME]'s Response(s) to Findings**

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)



**NMS – No Noncompliance; Material Weakness; Significant Deficiency**  
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To the Board of Directors  
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[ENTITY CITY], [STATE]

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### **[ENTITY NAME]'s Response(s) to Findings**

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

**MNN – Material Noncompliance; No Weakness; No Deficiency**  
**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
[ENTITY NAME]  
[ENTITY CITY], [STATE]

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[FIRM NAME]

[FIRM CITY], [STATE]  
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To the Board of Directors  
[ENTITY NAME]  
[ENTITY CITY], [STATE]

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### **[ENTITY NAME]'s Response(s) to Findings**

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[FIRM NAME]

[FIRM CITY], [STATE]

(Date of report on the financial statements)

**MMN – Material Noncompliance; Material Weakness; No Deficiency**  
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[ENTITY CITY], [STATE]

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[FIRM NAME]

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To the Board of Directors  
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