

# Vendor Questions & BATA Responses

## RFP# BATA\_10\_2026

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*Questions received during the Audit Services Request for Proposals (RFP)# BATA\_10\_2026*

*Questions submitted by the deadline via mail and/or email were compiled from the vendors, and BATA's responses to the questions are below. These answers are the only authoritative response to those questions.*

**Deadline for Question Submission: October 16<sup>th</sup>, 2026**

-Joe Verlin – Gabridge & Company – EMAIL - Tuesday October 6<sup>th</sup>, 2026 at 9:07AM

1. Is this solicitation primarily part of BATA's normal procurement cycle, or are there aspects of the current audit process that BATA would particularly like a new audit firm to improve upon?
  - **BATA Response:** Normal procurement cycle
2. Does BATA expect its audit firm to prepare the financial statements, note disclosures, and MDOT/BPT supplementary schedules from BATA's final trial balance and supporting records, or will BATA prepare an initial draft of some or all of these items?
  - **BATA Response:** The selected audit firm would be responsible for providing this information based on BATA-provided trial balances.
3. Based on current grant activity, does BATA anticipate that the September 30, 2026 audit will require a Single Audit? If so, what federal programs are expected to be major programs, and does BATA prepare the initial Schedule of Expenditures of Federal Awards?
  - **BATA Response:** Yes, September 30, 2026, audit will require a Single Audit. Grant programs would include Section 5307 / Section 5311 / Section 5339 as well as FHWA Funds Flexed to FTA as Section 5307 funds. BATA will provide the Schedule of Expenditure of Federal Awards
4. We noted that BATA's 2025 audit reported that the prior-year matters involving audit adjustments and SEFA preparation had been corrected. Have the related year-end closing and grant-reporting processes remained stable during FY2026, or are there any additional changes that we should consider in planning the first-year audit?
  - **BATA Response:** Year-end grant reporting and year-end financial closing are currently underway. BATA's Director of Finance left the organization at the end of July, and BATA has worked with interim personnel and consultants to assist with financial reporting.
5. We saw that Patrick Preusser recently joined BATA as Executive Director. With that transition, have there been, or are there expected to be, any significant changes to the finance, grants, procurement, or accounting functions that could affect the upcoming audit?
  - **BATA Response:** BATA engaged outside accounting support, began recruiting a permanent Finance Director, and worked to improve reporting and internal controls, including grant drawdown procedures. Procurement procedures are also under review. These efforts may change who prepares and reviews audit materials. We

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will keep the audit team informed of relevant staffing and process changes and any issues affecting audit readiness.

6. We also noted BATA's November 3 millage renewal request, with the renewed levy expected to support operations beginning in 2028. Assuming the renewal is approved, does BATA anticipate any significant accounting, financial reporting, or other changes associated with the millage that the selected audit firm should anticipate during the proposed contract term?

- **BATA Response:** The millage is for a renewal amount and not an increase, therefore no incremental changes should be considered for the audit.

7. We understand BATA is in the process of implementing its new fare-payment system. Are there any significant accounting-system interfaces, fare-revenue processes, capital projects, fleet purchases, technology implementations, or major grant-funded projects occurring during FY2026 or expected during FY2027 that we should incorporate into our audit approach?

- **BATA Response:** Yes, all the above-mentioned items should be incorporated into the audit. BATA's current accounting software does not interface between fare revenue processes.

8. Is there a preferred timeframe for preliminary and final fieldwork, and approximately how much onsite presence would BATA ideally like from the audit team? We want to structure our schedule to minimize disruption to BATA's staff while still providing the level of onsite interaction BATA expects.

- **BATA Response:** After a written Notice to Proceed is issued, a timeline will be mutually agreed upon by both parties. The week of November 30<sup>th</sup> should be used tentatively for any onsite fieldwork.

9. Would BATA be willing to share the fees paid for the FY2024 and FY2025 audits and clarify whether those amounts included the Single Audit, financial statement preparation, MDOT schedules, Board presentation, and other related audit services?

- **BATA Response:** FY24 amount was \$25,800 and FY25 amount was \$27,100. These amounts include Single Act audit.

10. Finally, if we were selected as BATA's audit firm, is there one thing you would most like us to do that would make the audit process more valuable or easier for BATA's team?

- **BATA Response:** Nothing specific.

-Bill Tucker– Maner Costerisan – EMAIL – Wednesday October 14<sup>th</sup>, 2026 at 1:33PM

1. Are there any significant changes anticipated at your entity over the next that will have an impact on the audit?

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- a. **BATA Response:** BATA's new Director of Finance will start on November 23rd. BATA is investigating enterprise financial software that could impact the audit in future years.
2. How long has your current firm performed the audit? Are they invited to bid again?
  - a. **BATA Response:** The previous firm performed audits for the last 7 fiscal years and has recused themselves from participating in this request for proposals.
3. What is the reason for issuing the RFP?
  - a. **BATA Response:** BATA is issuing this RFP to have a firm secured for current and future audits.
4. What is the size of the accounting staff at your entity?
  - a. **BATA Response:** BATA will have a new Director of Finance starting on Nov. 23rd, and two other positions directly work with Director of Finance.
5. How many journal entries have the auditor recommended in the past? Do you expect a similar result in the next 3 years?
  - a. **BATA Response:** Seven (7) journal entries on the FY25 audit. BATA would expect a similar result in the next 3 years.
6. For audit fieldwork, how many auditors are typically on-site and for how many days?
  - a. **BATA Response:** Typically 2-3 auditors are onsite for 5 concurrent business days
7. What is the anticipated or desired timing of audit fieldwork?
  - a. **BATA Response:** See audit timing identified in the RFP, but the timing of audit work would be confirmed after a written Notice to Proceed is issued to the firm, and a mutually agreed upon timeframe is set. Please use the week of November 30th as a placeholder.
8. What is the most vital quality that you are looking for in an audit firm?
  - a. **BATA Response:** Strong performance demonstrated on Peer Reports. Communication, timeliness, and accuracy.
9. Given that the September 30, 2025 audited financial statements were not issued until late March, what specific changes has the Authority made to be better prepared for this year's audit allowing the auditors to meet the targeted December/January deadlines?
  - a. **BATA Response:** BATA has engaged outside accounting support to help complete reconciliations, close the books, and prepare audit schedules. We plan to finalize the September month-end and fiscal year-end close before the end of November and coordinate with the selected firm on an audit readiness schedule to support the targeted December/January deadlines.

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Abigail Ethridge – Eide Bailly – EMAIL – Friday October 16<sup>th</sup>, 2026 11:17AM

1. Please provide the fees BATA paid for the fiscal 2024 and 2025 audits, separately for the financial statement audit, the Single Audit, and the MDOT schedules if available, and identify any amounts billed in addition to the contracted fee (for example, for additional procedures or newly effective accounting standards).
  - a. **BATA Response:** Refer to the response given to Joe Verlin from Gabridge & Company on question #9.
2. Has BATA established a budget for the fiscal 2026 audit? If so, please provide the amount.
  - a. **BATA Response:** BATA has an established budget, but the amount is not being disclosed.
3. The Required Reports and Deliverables do not state who prepares the financial statements. Should proposers include in the fixed fee the preparation of the financial statements, notes, Schedule of Expenditures of Federal Awards (SEFA), and MDOT schedules, and assistance with the Management's Discussion and Analysis? If so, which BATA employee will oversee these nonaudit services, as Government Auditing Standards require?
  - a. **BATA Response:** See response to Question #2 from Joe Verlin at Gabridge & Company
4. A Single Audit is required only in years in which BATA expends \$1,000,000 or more in federal awards. If BATA falls below that threshold in a contract year, will the fixed fee for that year be reduced? Should proposers identify the portion of each year's fee attributable to the Single Audit?
  - a. **BATA Response:** Proposals should assume a Single Audit is required every year.
5. MDOT's master agreement requires formula recipients to engage a CPA to test and report on the internal controls that keep expenses incurred under project authorizations separate from expenses claimed for Local Bus Operating Assistance. Did BATA's prior auditor issue this report, and should it be included in the core audit fee for each year?
  - a. **BATA Response:** Yes, the audit firm will be responsible for performing this task and issuing this report.
6. Does BATA require an Independent Auditor Statement for Federal Funding Allocation data for its National Transit Database report? If so, should proposers include it in the core audit fee or price it separately?
  - a. **BATA Response:** The audit firm will not have to perform an IAS - FFA for BATA's NTD reporting. BATA does not meet the threshold for requiring an IAS-FFA for NTD Reporting. BATA has an Independent Auditor Statement of Financial Data (IAS-FD) on file for its Report Year 2024 NTD report.
7. For this fixed-fee contract, may invoices be submitted monthly based on the percentage of work completed, with hours summarized by staff category rather than by individual professional?

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- a. **BATA Response:** Addendum #1 of RFP# BATA\_10\_2026 was issued to update Section 4 – Method of Payment in the Appendix: Sample Independent Auditing Contract to read "The Firm shall submit **monthly** itemized invoices, ..."
8. What are BATA's expected fiscal 2026 federal expenditures by program (for example, Sections 5307, 5311, and 5339, and FHWA funds transferred to FTA)? Did BATA receive any new federal awards in fiscal 2026?
  - a. **BATA Response:** In FY26, BATA was awarded MI-2026-004-01-00 which added \$135,879 in FY24/FY25 Section 5307 funds, \$246,420 in FY24/FY25 Section 5339 funds, and \$126,151 in Carbon Reduction funds that were flexed by the Federal Highway Administration (FHWA) to the Federal Transit Administration (FTA) as Section 5307 funds. An amendment to this same award was issued in FY26 that added \$2,604,659 in FY26 Section 5307 funds, \$128,674 in FY26 Carbon Reduction funds and \$121,100 in FY26 Rural Task Force funds that were both flexed from FHWA to FTA as Section 5307 funds.
9. The RFP states that BATA's records are maintained in Intuit QuickBooks Enterprise Solutions. Will all fiscal 2026 activity be recorded in that system? If BATA converted to another system during fiscal 2026, please provide the conversion date and describe how balances were transferred.
  - a. **BATA Response:** BATA's fiscal year 2026 data will be recorded in QuickBooks as well as files stored locally that would be provided by BATA Staff.
10. When does BATA expect a closed and reconciled fiscal 2026 trial balance and supporting year-end schedules (capital assets, grant revenue and receivables by award, payables, and compensated absences) to be available for audit?
  - a. **BATA Response:** After November 10th submission of MDOT Final OAR.
11. Will BATA authorize the predecessor auditor to make its fiscal 2025 audit documentation available to the successor auditor promptly after the November 9, 2026 Notice to Proceed?
  - a. **BATA Response:** BATA's previous audit firm has agreed to make the information available. There will be some forms needing to be signed by the awarded firm and BATA in order to allow access.
12. Please provide, or post with the responses, the fiscal 2025 management letter and any other written communications of internal control matters, and the number and total amount of audit adjustments recorded for fiscal 2025
  - a. **BATA Response:** Information from previous audit in FY25 is available to the proposing firms at the bottom of this document.
13. For fiscal 2026, the last Thursday in January (January 28, 2027) is also the 120th day after year-end under Mich Admin Code R 247.4301. Please confirm the date of the January 2027 Board meeting, and whether BATA or the Firm will submit the report to MDOT and the Michigan Department of Treasury.

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- a. **BATA Response:** The firm would be required to submit this information to the State of Michigan. For the board meeting date, January 28th is scheduled, and filing will need to occur the same day after the Board meeting. Refer to BATA's website for current Board meeting dates/times/ and locations.
- 14. Describe BATA's expectations and preference on procedures that do not require physical presence to be performed remotely through a secure document portal, with on-site work completed in the continuous blocks the RFP requests? Will BATA provide workspace and network access for on-site days?
  - a. **BATA Response:** The Firm will be required to provide a secure portal for documentation uploads. Onsite work would be completed in a continuous block of time (historically has been 5 continuous days) and a workspace and network access would be provided.
- 15. Sample Contract §2 allows twelve copies "or an agreed electronic format." Will an electronic report satisfy this requirement? If printed copies are required, should they be bound?
  - a. **BATA Response:** Twelve bound paper copies as well as an electronic format agreed upon by both parties will be required. Addendum #1 of RFP# BATA\_10\_2026 includes an update to the Sample Contract with this incorporated.
- 16. Sample Contract §5 requires the Firm to certify that its principal officers or members are CPAs licensed to practice in Michigan. Will this requirement be met by a CPA firm that performs attest services in Michigan under MCL 339.728 and whose engagement partners practice under the practice-privilege provisions of MCL 339.727a?
  - a. **BATA Response:** Refer to the Michigan Department of Treasury Audit Guide for Transportation Authorities - Page 2 (page 5/45) - Performing the Audit. "The audit must be performed by an independent Certified Public Accountant (CPA) registered with the Michigan State Board of Accountancy to practice in Michigan or by a qualified employee of the Department of Treasury."
- 17. The Signature Page (page 16) invites proposers to list exceptions, while the Acknowledgement Form (page 34) states that failure to comply with any term may render a proposal unresponsive. Will BATA consider proposed exceptions or clarifications to the Terms and Conditions and the Sample Independent Auditing Contract, and will listing them affect responsiveness or scoring? For example, would BATA consider limiting the Indemnification provision (page 11) to claims arising from the Firm's negligent acts, errors, or omissions?
  - a. **BATA Response:** Depending on the magnitude of the Exclusion, this could affect the scoring of the firm.
- 18. Please confirm that the "agreed submission date" for liquidated damages is the January 15 final-report date, and that this date will be extended day for day when BATA-provided items (such as the closed trial balance, year-end schedules, or responses to requests) are delivered after the agreed dates.

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- a. **BATA Response:** The submission date deadline is January 15th. This date would be extended, at the written discretion of BATA after being mutually agreed upon.
- 19. Does BATA plan to hold interviews before the anticipated November 6, 2026 award? If so, may proposers participate virtually?
  - a. **BATA Response:** Yes, interviews plan to be conducted. They will be held virtually.

March 27, 2026

Rehmann Robson  
107 S. Cass St. Suite A  
Traverse City, MI 49684

This representation letter is provided in connection with your audits of the financial statements of the **Bay Area Transportation Authority** (the "Authority"), as of and for the years ended September 30, 2025 and 2024, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Authority in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 27, 2026:

#### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 5, 2025, for the preparation and fair presentation of the financial referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
4. With respect to the nonattest services provided, which include any assistance you provided in drafting the financial statements and related notes, proposing standard, adjusting or conversion journal entries, assistance with maintaining/updating a GASB 68 template for pension, assistance with maintaining/updating a GASB 96 template for subscription-based information technology arrangements, assisting the Authority with developing a template for accounting for compensated absences under GASB 101, and assistance in completing portions of the Data Collection form, we have performed the following:
  - a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;

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- d. Evaluated and accepted responsibility for the result of the service performed; and
- e. Established and maintained internal controls, including monitoring ongoing activities.
5. We acknowledge our responsibility for 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.
6. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
7. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
8. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
9. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
10. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, and to the financial statements as a whole.
11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
12. With regard to items reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. All funds that meet the quantitative GASB criteria for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16. All components of net position classifications have been properly reported.
17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
19. Deposit and investment risks have been properly and fully disclosed.

20. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
21. All required supplementary information is measured and presented within the prescribed guidelines.
22. We believe that the actuarial assumptions and methods used to measure the pension liability and costs for financial accounting purposes are appropriate in the circumstances.
23. We are responsible for the fair presentation of the Authority's net pension liability as calculated by the Municipal Employees' Retirement System of Michigan (MERS) and related amounts. We provided MERS with complete and accurate information regarding the Authority's participation in the plan, and have reviewed the information provided by MERS for inclusion in the Authority's financial statements.

#### Information Provided

24. We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
25. All transactions have been recorded in the accounting records and are reflected in the financial statements.
26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
27. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
29. We have no knowledge of instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
30. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
31. We have a process to track the status of audit findings and recommendations.
32. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

33. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
34. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
35. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
36. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
37. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
38. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
41. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
42. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
43. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
44. We have conducted a comprehensive risk assessment and determined that no material concentrations or constraints are required to be disclosed in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the Authority's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
45. We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events, if any.

### Supplementary Information in Relation to the Financial Statements as a Whole

46. With respect to the supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
  - We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - The methods of measurement or presentation have not changed from those used in the prior period.
  - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

### Required Supplementary Information

47. With respect to the required supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
  - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - The methods of measurement or presentation have not changed from those used in the prior period.
  - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

### Uniform Guidance (2 CFR 200)

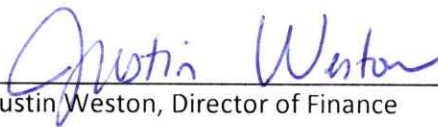
48. With respect to federal awards, we represent the following to you:
- We are responsible for understanding and complying with and have complied with the requirements of the Uniform Guidance.
  - We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
  - We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
  - The methods of measurement or presentation have not changed from those used in the prior period.
  - We believe the significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

- f. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- g. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- h. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- i. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- j. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
- k. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- l. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.
- m. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs.
- n. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- o. We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- p. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance.
- q. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- s. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- v. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form as required by the Uniform Guidance, and we are responsible for preparing and implementing a correction action plan for each audit finding.
- w. The reporting package does not contain protected personally identifiable information.
- x. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- y. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- z. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.



Chris Davis, Interim Executive Director



Justin Weston, Director of Finance