

MANAGEMENT LETTER

September 22, 2025

Board of Directors
Heartland Alliance International, LLC
Chicago, Illinois

In planning and performing our audit of the financial statements of Heartland Alliance International, LLC (HAI) for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered HAI's internal control over financial reporting (internal control) as a basis for designing 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 HAI's internal control. Accordingly, we do not express an opinion on the effectiveness of HAI's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed in the following pages, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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.

Professional standards define a material weakness and a significant deficiency as follows:

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 the organization'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 comments concerning internal control and other significant matters are presented as follows:

- Current Year Material Weakness
- Governance Communication Matters

Board of Directors
Heartland Alliance International, LLC
September 22, 2025
Page 2

This communication is intended solely for the information and use of management, the board of directors, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We will be pleased to further discuss these matters with you and want to express our sincere appreciation to Heartland Alliance International, LLC for the cooperation and assistance received during the audit engagement and for the opportunity to serve Heartland Alliance International, LLC.

Sincerely yours,

A handwritten signature in cursive script that reads "Capin Crouse LLC". The signature is written in black ink and is positioned below the "Sincerely yours," text.

CAPIN CROUSE LLC

CURRENT YEAR MATERIAL WEAKNESS

Lack of Financial Closing and Reporting Process and Management's Application of Generally Accepted Accounting Principles

During the audit, material journal entries were made to adjust the trial balance provided to us at the beginning of the audit. These entries related to assets, liabilities, net assets, revenues, and expenses. HAI should not rely on the annual financial statement audit to mitigate the risk of inaccurate and incomplete financial reporting. Professional standards state that this type of reliance is an indicator of a material weakness in the monitoring role of corporate governance. Professional standards also require that we report to you the existence of a material weakness when even one adjusting entry that exceeds tolerable misstatement is recorded, and in our opinion, the existence of these adjustments indicate that such misstatement would not be prevented, or detected and corrected, on a timely basis.

The failure to consistently apply generally accepted accounting principles and to perform timely financial close processes creates the risk that HAI leadership, the board of directors, and other financial statement users are not receiving timely and complete financial reporting. Incomplete financial reports could result in HAI making decisions that are imprudent based on actual financial condition.

We recommend that management examine the internal controls relating to the financial reporting process to ensure that entries are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). **We also recommend** that management reconcile and close the financial records and prepare financial reports in accordance with GAAP, and that the board regularly monitor these reports as well as the design and implementation of internal controls.

GOVERNANCE COMMUNICATION MATTERS

The following information about our audit, as required by professional standards, is considered to be significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process.

Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

As independent auditors of the financial statements, we are responsible for:

- Performing the audit in accordance with U.S. generally accepted auditing standards.
- Designing the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.
- Forming and expressing an opinion about whether the financial statements, that have been prepared by management with the oversight of those charged with governance, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control over financial reporting.

Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is the risk that material errors, fraud, or other illegal acts may exist and not be detected by us.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Independence

Under professional standards, including Rule 101 of the American Institute of Certified Public Accountants' Code of Professional Conduct and its interpretations and rulings, we are required to communicate all relationships between CapinCrouse LLC and the board that, in our professional judgment, may reasonably be thought to bear on independence.

We are not aware of any relationships or services that would jeopardize this condition. We affirm our objectivity and independence in performing our audit services in conformity with professional standards.

Qualitative Aspects of Accounting Practices

Accounting policies—Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have evaluated the appropriateness of accounting policies and their application. The significant accounting policies used are described in Note 2 to the financial statements.

Changes in accounting policies—No new accounting policies were adopted, and the application of existing policies was not changed during the year.

GOVERNANCE COMMUNICATION MATTERS, continued

Qualitative Aspects of Accounting Practices, continued

Significant and unusual transactions—Under professional standards, we are required to inform you about transactions we noted that were both significant and unusual, or transactions for which there is a lack of authoritative guidance or consensus. We noted no such transactions entered into by the organization during the year. All significant transactions have been recognized in the financial statements in the proper period.

Other Qualitative Matters—We would like to communicate the following key items to you: subsequent to June 30, 2024, the U.S. government terminated 78% of HAI's international programs.

Uncorrected misstatements—There was one uncorrected misstatement related to lack of support for a selected contribution. The total projected misstatement was approximately \$30,000. Management has determined that the effect is immaterial to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying the uncorrected misstatement could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatement are immaterial to the financial statements under audit.

Material corrected misstatements—The attached schedule summarizes the material misstatements detected as a result of audit procedures that were corrected by management.

Accounting estimates—Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most significant estimates include:

- Depreciation of property and equipment based on expected useful lives.
- Valuation of contributed services based on current rates for similar services and fair value of similar assets
- Allocation of expenses on a functional basis based on staff time devoted to the functional areas or other appropriate allocation methods determined by management

We reviewed the process and basis for management's judgments and estimates impacting key accounting and financial reporting areas and concluded they are reasonable in relation to the financial statements taken as a whole.

Financial statements disclosures and related matters—We considered issues involved and related judgments made, in formulating sensitive financial statements disclosures and believe they are presented with overall neutrality, consistency, and clarity.

Representations requested from management—A copy of the letter containing representations requested from management is attached.

Significant Difficulties Encountered During the Audit

We are pleased to report that there were no significant difficulties in dealing with management in performing and completing our audit.

GOVERNANCE COMMUNICATION MATTERS, continued

Disagreements with Management

Professional standards define disagreements with management, whether or not resolved to our satisfaction, as a matter concerning financial accounting, reporting, or auditing that could be significant to the financial statements or the independent auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

Significant Issues Discussed with Management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the independent auditors. However, any discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Client: HEARTLAND ALLIANCE INTERNATIONAL
Engagement: Heartland Alliance International UG 2024
Current Period: 06/30/2024
Workpaper: AJE Report

Account	Description	Debit	Credit	Net Income Effect
AJE #1				
To Reduce Cash balance for Nigeria account that was closed in September 2023				
95000	Foreign Currency Gain/Loss	42,369.00	0.00	
10713	Int'l Cash in Bank - Nigerian Naira (NGN)	0.00	42,369.00	
Total		42,369.00	42,369.00	(42,369.00)
AJE #10				
To capitalize website costs.				
43010	In-Kind Contributions	0.00	12,000.00	
15017	Website	12,000.00	0.00	
Total		12,000.00	12,000.00	12,000.00
AJE #11				
To adjust Severance liability account for improperly categorized Non-US based salaries				
51011	Non-US Based Salaries	94,664.00	0.00	
21018	Severance Liability	0.00	94,664.00	
Total		94,664.00	94,664.00	(94,664.00)
AJE #12				
To record donated services for FY24.				
90000	Donated/Cost Matched Services	600,329.00	0.00	
43010	In-Kind Contributions	0.00	600,329.00	
Total		600,329.00	600,329.00	0.00
AJE #13				
To record donated legal services for FY24				
90000	Donated/Cost Matched Services	643,874.00	0.00	
43010	In-Kind Contributions	0.00	643,874.00	
Total		643,874.00	643,874.00	0.00
AJE #14				
PBC AJE to reclass donation				
43000	Contributions	5,733.00	0.00	
43005	Individual Giving	0.00	5,733.00	
Total		5,733.00	5,733.00	0.00
AJE #15				
To recognize contributions in process that had not yet been deposited in the bank as of 6/30 but that were initiated in FY24 (to reverse on 7/1/24).				
12012	A/R Other	22,713.00	0.00	
43000	Contributions	0.00	22,713.00	
Total		22,713.00	22,713.00	22,713.00
AJE #16				
To remove revenue recognized for contribution never actually received from HA that was included in the donor system and in the intercompany due to/from account.				
43007	Foundation Giving	75,000.00	0.00	
49010	Miscellaneous Income	0.00	75,000.00	
Total		75,000.00	75,000.00	0.00
AJE #17				
To reclass cost centers 7337 and 7442 revenue from contributions to grants.				
43007	Foundation Giving	148,808.00	0.00	
41015	Grants & Contracts - International All	0.00	148,808.00	
43007	Foundation Giving	112,920.00	0.00	
41015	Grants & Contracts - International All	0.00	112,920.00	
Total		261,728.00	261,728.00	0.00
AJE #18				

To reclass revenue for donations received but not run through intercompany accounts properly.

49010	Miscellaneous Income	168,315.00	0.00	
43007	Foundation Giving	0.00	168,315.00	
49010	Miscellaneous Income	8,420.00	0.00	
43005	Individual Giving	0.00	1,875.00	
43007	Foundation Giving	0.00	6,545.00	
Total		176,735.00	176,735.00	0.00

AJE #19

To adjust deferred and AR based on audit testing performed.

29010	Deferred Restricted Revenue	161,745.00	0.00	
12010	A/R Grants and Contracts	0.00	74,630.00	
49010	Miscellaneous Income	0.00	87,115.00	
Total		161,745.00	161,745.00	87,115.00

AJE #2

To adjust a cash account balance for reevaluation

95000	Foreign Currency Gain/Loss	14,650.00	0.00	
10706	Int'l Cash in Bank - Dominican Peso (DOP)	0.00	14,650.00	
Total		14,650.00	14,650.00	(14,650.00)

AJE #20

To reclass land to its own line item

15010	Land	31,365.00	0.00	
15011	Building	0.00	31,365.00	
Total		31,365.00	31,365.00	0.00

AJE #3

To adjust a cash account for reevaluation

95000	Foreign Currency Gain/Loss	0.00	1,208.00	
10756	Int'l Cash in Bank - Dominican - US Dollar (USD)	1,208.00	0.00	
Total		1,208.00	1,208.00	1,208.00

AJE #4

To adjust PY Net asset balance to agree to PY FS (HAI still needs to post)

41010	Grants & Contracts - US Federal	100,903.00	0.00	
41015	Grants & Contracts - International All	197.00	0.00	
42020	Program Revenue	472.00	0.00	
96001	Other Expense	15,524.00	0.00	
30001	General Fund Net Assets	0.00	117,096.00	
Total		117,096.00	117,096.00	(117,096.00)

AJE #5

To adjust Severance liability account for improperly categorized expenses

21018	Severance Liability	144,581.00	0.00	
96001	Other Expense	0.00	144,581.00	
Total		144,581.00	144,581.00	144,581.00

AJE #6

to write off bank account. Client has been unable to gain access to this account, and won't have access anytime in the foreseeable future.

96001	Other Expense	125,896.00	0.00	
10715	BNP Paribas Fortis Brussels	0.00	125,896.00	
Total		125,896.00	125,896.00	(125,896.00)

AJE #7

To record disposal of PPE in the CY

15015	Vehicles	0.00	92,588.00	
15115	Accumulated Depreciation - Vehicles	92,588.00	0.00	
15016	Office Equipment	0.00	17,331.00	
15116	Accumulated Depreciation - Office Equipment	17,331.00	0.00	
Total		109,919.00	109,919.00	0.00

AJE #8

To record CY vehicle addition that was donated and half a year of depreciation.

15015	Vehicles	13,867.00	0.00	
43010	In-Kind Contributions	0.00	13,867.00	

15115	Accumulated Depreciation - Vehicles	0.00	1,387.00	
92014	Depreciation - Vehicles	1,387.00	0.00	
Total		15,254.00	15,254.00	12,480.00

AJE #9

To true up AR, deferred revenue, revenue, and other accounts based on updated PBC schedules.

12010	A/R Grants and Contracts	0.00	120,576.00	
20011	Accrued Expenses Payable	1,000.00	0.00	
29010	Deferred Restricted Revenue	0.00	17,853.00	
41010	Grants & Contracts - US Federal	0.00	1,314,996.00	
41010	Grants & Contracts - US Federal	155,243.00	0.00	
41011	Grants & Contracts - US State	52,614.00	0.00	
41015	Grants & Contracts - International All	0.00	7,998.00	
41015	Grants & Contracts - International All	1,964,814.00	0.00	
41016	Grants & Contracts - US Private	0.00	29,439.00	
41027	Accrued Revenue (Unvouchered - Non-Federal)	0.00	802,532.00	
41028	Intercompany Revenue - Grants and Contracts	24,169.00	0.00	
42020	Program Revenue	84,724.00	0.00	
49010	Miscellaneous Income	7,998.00	0.00	
51141	International Payroll Tax Expense	1,050.00	0.00	
53226	Professional and Contract Services	2,149.00	0.00	
84000	Sub-recipient Expenses (not subject to NICRA)	0.00	155,243.00	
96001	Other Expense	155,243.00	0.00	
41010	Grants & Contracts - US Federal	626.00	0.00	
12010	A/R Grants and Contracts	89,146.00	0.00	
29010	Deferred Restricted Revenue	0.00	88,773.00	
20100	Accounts Payable General	0.00	1,366.00	
Total		2,538,776.00	2,538,776.00	(167,861.00)
GRAND TOTAL		5,195,635.00	5,195,635.00	(282,439.00)

HEARTLAND
ALLIANCE
INTERNATIONAL

September 22, 2025

CapinCrouse, LLC

To whom it may concern:

This representation letter is provided in connection with your audit of the financial statements of Heartland Alliance International, LLC (the Organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the period then ended, and the disclosures (collective, 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 (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 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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 11, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP. We have disclosed to you the identity of the Organization’s related parties and all the related-party relationships and transactions of which we are aware.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of expenditures of federal awards.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the Organization's accounts. We are in agreement with those adjustments.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Note 6 to the financial statements discloses all of the matters of which we are aware that are relevant to the Organization's ability to continue as a going concern, including significant conditions and events, and managements plans.
- 11) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 12) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 13) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 14) In regard to the nonattest services performed by you, we have—
 - Assumed all management responsibilities.
 - Designated individuals within senior management who have suitable skill, knowledge, or experience to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.

The nonattest services include the following:

- Preparation of the Organization's federal and state information returns for the year ended June 30, 2024, as outlined in our separate engagement.
- Assist in preparing the financial statements, schedule of expenditures of federal awards, related notes and data collection form of the Organization in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

Information Provided

- 15) 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, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 16) All material transactions have been recorded in the accounting records and are reflected in the financial statements or the schedule of expenditures of federal awards.

- 17) 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.
- 18) We have no knowledge of any fraud or suspected fraud that affects the Organization 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.
- 19) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 20) We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
- 21) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- 22) We have disclosed to you the names of all of the Organization's related parties and all the related-party relationships and transactions, including any side agreements.
- 23) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 25) The Organization is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 26) With respect to federal award programs:
 - a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), relating to preparation of the schedule of expenditures of federal awards.
 - b. We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property),

cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. 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.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or

material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.

- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
 - s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - t. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance
 - u. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient
 - v. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records
 - w. We have charged costs to federal awards in accordance with applicable cost principles.
 - x. 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.
 - y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information
 - z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- 27) We have a process to track the status of audit findings and recommendations
- 28) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 29) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 30) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 31) We have disclosed and provided to you all documents containing the audited financial statements that we have issued or expect to issue. The audited financial statements and the other information obtained by the auditor prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
- 32) We have developed processes and controls to identify and evaluate whether conditions or events exist that raise substantial doubt about the organization's ability to continue as a going concern. We have performed this assessment and there are no material uncertainties that may cast significant doubt about the organization's ability to continue as a going concern through one year after the financial statement issuance date.

FOR HEARTLAND ALLIANCE INTERNATIONAL, LLC:

Signature: 

Title: Co-Executive Director

Signature: 

Title: Co-Executive Director