



_____, 2024

UHY, LLP
One West Avenue, Suite 205
Saratoga Springs, NY 12866

This representation letter is provided in connection with your audit of the financial statements of Southern Adirondack Library System, which comprise the Statements of Cash Receipts and Cash Disbursements of the General Fund and Trust and Agency Fund for the years ended December 31, 2023 and 2022 and the disclosures (collectively, 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 the cash receipts and disbursements basis of accounting.

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 21, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the cash receipts and disbursements basis of accounting.
- 2) The financial statements referred to above are fairly presented in conformity with the cash basis of accounting.
- 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) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the cash basis of accounting.
- 6) All events subsequent to the date of the financial statements and for which the cash basis of accounting requires disclosure have been disclosed.
- 7) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be disclosed in the financial statements in accordance with the cash basis of accounting, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 8) There are no material concentrations that have not been appropriately disclosed in accordance with the cash basis of accounting.
- 9) There are no guarantees, whether written or oral, under which the Organization is contingently liable, that have not been properly disclosed in accordance with the cash basis of accounting.

Information Provided

- 10) 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.
 - 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.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) 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.
- 13) 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.
- 14) 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.
- 15) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- 17) 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.
- 18) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 19) Southern Adirondack Library System is an exempt organization as a part of a governmental unit. 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, if applicable. All required filings with tax authorities are up-to-date, if applicable.
- 20) In regard to the financial statement preparation services performed by you, we have –
 - a) Assumed all management responsibilities.
 - b) Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.
 - d) Accepted responsibility for the results of the services.

21) The Organization's books and records are accurate and complete.

Sara Dallas, Director

Robert Jeffords, Treasurer

Russell Wise, President