

Responsible Party Representation Letter—Applying Agreed-upon Procedures (delete this title)

[Relief Association’s Letterhead] (delete this line)

Date (Date of Agreed-Upon Procedure Report)

CPA Firm

Address

In connection with your engagement to apply agreed-upon procedures to the Relief Association’s financial accounts, which were agreed to and specified by the Office of the State Auditor, and we agreed to with respect to our financial accounts as of December 31, 2023, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

- 1) We acknowledge that we are responsible for the Relief Association’s financial accounts and compliance with the applicable requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations*.
- 2) As of December 31, 2023, the financial accounts are presented in accordance with criteria identified by the Office of the State Auditor, and we have complied with the applicable requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations* and other matters specified by the Office of the State Auditor during the year ended December 31, 2023.
- 3) We have agreed to the procedure performed and acknowledge that the procedures are appropriate for the intended purpose of the engagement. Additionally, the Office of the State Auditor selected the criteria. We are responsible for determining that such procedures are appropriate for their criteria.
- 4) We have disclosed to you all known matters contradicting the financial accounts and our compliance with applicable requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations*.
- 5) We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the agreed-upon procedures, including communications received between December 31, 2023, and (Date of Agreed-Upon Procedure Report)
- 6) We have provided you with access to all records that we believe are relevant to the financial accounts and compliance with the applicable requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations* other matters specified by the Office of the State Auditor.
- 7) We are not aware of any material misstatements in financial accounts or compliance with the applicable requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations*.
- 8) (Other matters deemed appropriate by CPA firm.)
- 9) We have responded fully to all inquiries made to us by you during the engagement.
- 10) No events have occurred subsequent to December 31, 2023, which would require adjustment to or modification of the financial accounts and compliance with the applicable requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations* other matters specified by the Office of the State Auditor.

Signature

Board President

Signature

Board Treasurer