

RELIEF ASSOCIATION LETTERHEAD

SAMPLE CLIENT LETTER 2025

Responsible Party Representation Letter Applying Agreed-Upon Procedures

(Delete all text above and replace it with the relief association letterhead)

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 and to perform specified tests of compliance 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, as of December 31, 2025, we confirm, to the best of our knowledge and belief, the following representations.

1. We acknowledge that we are responsible for the Relief Association's financial accounts and compliance with the specified requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations* and other matters specified by the Office of the State Auditor.
2. As of December 31, 2025, the financial accounts are presented in accordance with criteria identified by the Office of the State Auditor, and we have complied with the specified 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, 2025.
3. We have provided you with all relevant information and 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* and other matters specified by the Office of the State Auditor.
4. We have agreed to the procedures 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.
5. 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* and other matters specified by the Office of the State Auditor.
6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the Relief Association's financial accounts and compliance with the specified requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations* and other matters specified by the Office of the State Auditor, including communications received between December 31, 2025, and (Date of Agreed-Upon Procedure Report)

7. We are not aware of any material misstatements in financial accounts or noncompliance with the applicable requirements of the *Minnesota Legal Compliance Audit Guide for Relief Associations*. (adjust as necessary)
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, 2025, which would require adjustment to or modification of the financial accounts and compliance with the specified 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