December 17, 2019

Oster & Wheeler, PC

86 West Street P.O. Box 623

Keene, NH 03431

This representation letter is provided in connection with your audit of the financial statements of United Way of Greater Nashua, Inc., which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to 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 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 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.

Except where otherwise stated below, immaterial matters less than $25,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm, to the best of our knowledge and belief, as of December 17, 2019, the following representations made to you during your audit.

 **Financial Statements**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 1, 2019, including our responsibility for the preparation and fair presentation of the financial statements.

The financial statements referred to above are fairly presented in conformity with U.S. GAAP.

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.

Oster & Wheeler

December 17, 2019

Page Two

We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

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.

We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the organization’s accounts.

The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

We have complied with all contractual agreements, grants, and donor restrictions.

We have maintained an appropriate composition of assets in amounts needed to comply with all donor restrictions.

We have accurately presented the entity’s position regarding taxation and tax-exempt status.

The bases used for allocation of functional expenses are reasonable and appropriate.

We have included in the financial statements all assets and liabilities under the entity’s control.

We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.

Reclassifications between net asset classes are proper.

The governing board’s interpretations concerning whether laws place restrictions on net appreciation of donor-restricted endowments are reasonable and have been disclosed to you.

Oster & Wheeler

December 17, 2019

Page Three

Methods and significant assumptions used by management to determine fair values, their consistency in application, and the completeness and adequacy of fair value information for financial statement measurement and disclosure purposes are appropriate.

With respect to the preparation of the financial statements and the preparation of the Federal Return of Organizations Exempt from Income Tax and the Annual New Hampshire Charitable Organization Report, we have performed the following:

* Made all management decisions and performed all management functions;
* Assigned a competent individual to oversee the services;
* Evaluated the adequacy of the services performed;
* Evaluated and accepted responsibility for the result of the service performed; and
* Established and maintained internal controls, including monitoring ongoing activities.

**Information Provided**

We have provided you with:

* + 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, documentation, and other matters.
	+ Additional information that you have requested from us for the purpose of the audit.
	+ Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

All material transactions have been recorded in the accounting records and are reflected in the financial statements.

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.

We have no knowledge of any fraud or suspected fraud that affects the organization and involves:

* Management

Oster & Wheeler

December 17, 2019

Page Three

* Employees who have significant roles in internal control, or
* Others where the fraud could have a material effect on the financial statements.

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.

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.

We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.

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.

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_