December 27, 2022

ALG Group, CPAs

1451 East Lansing Dr, Suite 222

East Lansing, MI 48823

This representation letter is provided in connection with your audit of the financial statements (financial statements) of Michigan Statewide Independent Living Corporation, which comprise the statement of financial position as of September 30, 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows 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 (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 December 27, 2022, 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 September 16, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the accrual basis of accounting.
2. The financial statements referred to above are fairly presented in conformity with the accrual 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. 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 the accrual basis of accounting.
7. All events subsequent to the date of the financial statements and for which the accrual basis of accounting requires adjustment or disclosure have been adjusted or disclosed.
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.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the accrual basis of accounting.
10. Significant estimates and material concentrations have been appropriately disclosed in accordance with the accrual basis of accounting.
11. Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with the accrual basis of accounting.

**Information Provided**

1. We have provided you with:
	1. 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.
	2. Additional information that you have requested from us for the purpose of the audit.
	3. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
	4. Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. 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.
4. We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
	1. Management,
	2. Employees who have significant roles in internal control, or
	3. Others where the fraud could have a material effect on the financial statements.
5. 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.
6. 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.
7. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with the accrual basis of accounting, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. 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.
9. 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.
10. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
11. Michigan Statewide Independent Living Corporation is an exempt organization under Section 501c3 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.
12. In regard to the financial statement, 990 preparation, assistance with financial statements and fixed asset schedule maintenance and any other non-attestation services performed by you, we have—
	1. Assumed all management responsibilities.
	2. Designated an individual in senior management who has suitable skill, knowledge, or experience to oversee the services.
	3. Evaluated the adequacy and results of the services performed.
	4. Accepted responsibility for the results of the services.

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| Signature:    |
| Title:   |