December 11, 2023

Donovan CPAs
9292 N. Meridian Street, Suite 150
Indianapolis, IN 46260

This representation letter is provided in connection with your audits of the financial statements of Indiana Agricultural Education, Inc. d/b/a Indiana Agricultural & Technology School (the "School"), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and change in net assets, functional expenses, and cash flows for the years then ended, 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 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 to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement 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 11, 2023, the following representations made to you during your audits.

Financial Statements

1) We fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 30, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements 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) With respect to nonattest services provided, we have performed the following:
   a. Made all management decisions and performed all management functions;
   b. Assigned a competent individual to oversee the services;
   c. Evaluated the adequacy of the services performed;
   d. Evaluated and accepted responsibility for the result of the service performed; and
   e. Established and maintained internal controls, including monitoring ongoing activities.
6) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure reasonable in accordance with U.S. GAAP.
7) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
8) 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.
9) There is no known actual or possible litigation, claims, or assessments required to be accounted for and disclosed in accordance with U.S. GAAP.
10) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
11) Guarantees, whether written or oral, under which the School is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

12) We have provided you with:
    a. Access to all information, of which we are aware, 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 you have requested from us for the purpose of the audits.
    c. Unrestricted access to persons within the School 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.
13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
14) 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.
15) We have no knowledge of any fraud or suspected fraud affecting the School involving:
    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.
16) We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, grantors, regulators, or others.
17) 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.
18) We are not aware of any known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
19) We have disclosed to you the names of all of the School's related parties and all the related-party relationships and transactions, including any side agreements.
20) The School 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.
21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
22) The School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the School'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.

Keith Marsh, Chief Operating Officer

Signature: Keith Marsh
Keith Marsh (Dec 12, 2023 09:18 EST)

Email: kmarsh@indiana.ag