

**Eastern Sierra Council of Governments (ESCOG)
Inyo-Mono Broadband Consortium (IMBC)
Management Representation Letter
For Grant Year Ending January 31, 2025**



To: Walsh Financial, PC

Oakland, CA

April 30, 2025

This representation letter is provided in connection with your audit of the Schedule of Expenditures of Inyo-Mono Broadband Consortium (IMBC) for the grant year ending January 31, 2025, for the purpose of expressing an opinion on whether the Schedule of Expenditures is 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 the 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 \$5,000 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 Schedule of Expenditures.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of date of **April 30, 2025:**

Schedule of Expenditures

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- We have fulfilled our responsibilities, as set out in the terms of the Audit Engagement Letter dated June 13, 2024, for the preparation and fair presentation of the Schedule of Expenditures in accordance 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 Schedule of Expenditures that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, data, and significant assumptions used by us in making accounting estimates, including those measured at fair value, and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- 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 Schedule of expenditures and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

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 Schedule of Expenditures such as records, documentation, and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the Schedule of Expenditures.
- We have disclosed to you the results of our assessment of the risk that the Schedule of Expenditures may be materially misstated as a result of fraud.

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- We have no knowledge of any fraud or suspected fraud that affects the entity and involves
 - management;
 - employees who have significant roles in internal control; or
 - others when the fraud could have a material effect on the Schedule of Expenditures
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's Schedule of Expenditures communicated by employees, former employees, analysts, regulators, or others.
- We have disclosed to you all known instances of non-compliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the Schedule of Expenditures.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

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(1) Stephen Muchovej, ESCOG Board Chairman

(2) Elaine Kabala, ESCOG Executive Director

(3) John Carl Vallejo, ESCOG & Inyo County Legal Counsel

(4) Amy Shepherd, Inyo County Auditor/Controller

(5) Scott Armstrong, IMBC Broadband Coordinator

(6) Denelle Carrington, IMBC Budget Analyst & Inyo County Assistant County Administrator