December 20, 2023

Marr and Company, P.C.

1401 E. 104th Street, Suite 100

Kansas City, MO 64131

This representation letter is provided in connection with your audit of the financial statements of The Leadership School (the “School”), which comprise the statement of assets and net assets-cash basis as of June 30, 2023, and the related statements of support, receipts and disbursements-cash basis and functional expenses-cash basis for the year 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 the cash basis of accounting.

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 20, 2023, 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 May 9, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting.
2. The financial statements referred to above are fairly presented in conformity with the cash 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. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the cash basis of accounting.
6. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the cash basis of accounting.
7. All events subsequent to the date of the financial statements and for which cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with cash basis of accounting.
9. Material concentrations have been appropriately disclosed in accordance with cash basis of accounting.
10. Guarantees, whether written or oral, under which the School is contingently liable, have been properly recorded or disclosed in accordance with cash basis of accounting.
11. Expenditures of federal awards were below the $750,000 threshold in the years ended June 30, 2023 and 2022, and we were not required to have an audit in accordance with the Uniform Guidance.
12. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

**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 (including information obtained from outside of the general and subsidiary ledgers), 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 School 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 School 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 School’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 provisions of laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We have identified and disclosed to you all instances, of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
8. We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
9. We have disclosed to you the identity of the School’s related parties and all the related-party relationships and transactions, including any side agreements.
10. 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.
11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
12. We have a process to track the status of audit findings and recommendations.
13. 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.
14. We acknowledge our responsibility for presenting the supplementary information in accordance with cash basis accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signed:

Title: