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To the Board of Directors and Management of
Friends of the National Arboretum, Inc.

This letter is provided to advise you of matters required to be communicated to those charged with governance, and to discuss our consideration of internal control in our recently completed audit of the financial statements of Friends of the National Arboretum, Inc. (FONA) as of and for the year ended December 31, 2021.

REQUIRED COMMUNICATIONS (Governance)

We have audited the financial statements of FONA as of and for the year ended December 31, 2021, and have issued our report thereon dated January 5, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of the audit. We have communicated such information to you in our letter dated March 31, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by FONA are described in Note 2 to the financial statements.

- No new accounting policies were adopted and the application of existing policies was not changed during the year.

- We noted no transactions entered into by FONA during the year for which there is a lack of authoritative guidance or consensus.

- All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Qualitative Aspects of Accounting Practices (continued)

The most sensitive estimates affecting the financial statements were:

- Management's estimate of revenue recognition is based on management's analysis of revenues.

- Management's estimate of functional expense allocations is based on time and level of effort tracking.

- Management's estimate of useful lives of property and equipment is based on industry standards and historical experience.

- Management's estimate of the collectability of receivables is based on historical collections and analysis of individual receivables.

- Management's estimate of the valuation of in-kind contributions is based on fair market value at the time of donations.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known *uncorrected* misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements noted during our audit.

In addition, professional standards require us to accumulate all significant, *corrected* misstatements identified during the audit and communicate them to the appropriate level of management. There were no such misstatements noted during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 5, 2023. This is a standard letter we are required to obtain prior to issuing our report on the financial statements. A copy of that letter has been retained by management and made available for review by the governing body.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to FONA's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all of the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as FONA's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

CONSIDERATION OF INTERNAL CONTROL (Management Letter)

In planning and performing our audit of the financial statements of FONA as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered FONA's internal control over financial reporting ("internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of FONA's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

CONSIDERATION OF INTERNAL CONTROL (Management Letter) (continued)

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

SUMMARY

The communications in this letter are intended solely for the information and use of the Board of Directors and Management, and are not intended to be, and should not be, used by anyone other than these specified parties.

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