

UNIVERSAL REPRESENTATION PROGRAM
Required Communications From the Auditor
For the Two-Year Period Ended June 30, 2024

**To the Board of Directors
Oregon Worker Relief
Portland, Oregon**

We have performed a performance audit of the Universal Representation Program (URep) as of and for the two-year period ended June 30, 2024, and have issued our report thereon dated April 2, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Performance Audit

As communicated in our Statement of Work dated August 30, 2024, our responsibility, as described by professional standards, is to form and express an opinion on the performance of the Universal Representation Program. Our audit does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about the performance of URep. A performance audit consideration of internal control as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, as part of our audit, we considered the internal control of the Program solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the URep. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Internal Control Related Matters Identified

In planning and performing our performance audit of URep as of and for the two-year period ended June 30, 2024, we considered the OWR's internal control as a basis for designing our auditing procedures for the purpose of expressing our opinion on the performance of URep, but not for the purpose of expressing an opinion on the effectiveness of the OWR's internal control. Accordingly, we do not express an opinion on the effectiveness of the OWR'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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.



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Planned Scope and Timing of Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Identified or Suspected Fraud and Noncompliance With Laws and Regulations

No such matters came to our attention.

Significant Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Program's financial report or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested From Management

We have requested that management provide certain representations relevant to balances and disclosures presented in the financial statements that are included in the management representation letter dated April 2, 2025.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

This communication is intended solely for the information and use of management, the board of directors, and others within the OWR, and is not intended to be and should not be used by anyone other than these specified parties.

Clark Nuber P.C.

Certified Public Accountants
April 2, 2025