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PURDUE UNIVERSITY PURDUE APPLIED RESEARCH INSTITUTE

February 27, 2025

Plante & Moran, PLLC
537 E. Pete Rose Way, Suite 300
Cincinnati, OH 45202-3578

Auditors:

We are providing this letter in connection with your audit of the federal awards of Purdue University and Purdue Applied Research Institute for the year ended June 30, 2024. 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.

We confirm, 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 the date of this letter, the following representations made to you during your audit of our Federal awards:

1. Management is responsible for complying, and has complied, with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance") except as disclosed to the auditor.
2. In regard to the Schedule of Expenditures of Federal Awards (SEFA or Schedule):
    a. Management is responsible for and has accurately prepared the schedule in accordance with the Uniform Guidance, including its form and content, which includes expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
    b. The methods of measurement or presentation have not changed from those used in the prior period.
    c. There were no significant assumptions or interpretations underlying the measurement or presentation of the SEFA.
    d. Management will make the audited financial statement readily available to all intended users of the Schedule no later than the issuance date by the entity of the SEFA and the auditor's report thereon.
3. Management is responsible for, and has accurately prepared:
    a. The summary schedule of prior audit findings, which includes all findings, required to be included by the Uniform Guidance, if applicable.

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b. The appropriate sections of the data collection form.

4. Management is responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its federal programs.
5. Management is responsible for the design, implementation, and maintenance of and has designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is administering federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs except for the deficiency included in the report.
6. We have disclosed the identity of all the entity's related parties of which we are aware.
7. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
8. Management has made available all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
9. Management's interpretations of any compliance requirements that have varying interpretations have been provided.
10. Management's classification of expenditures is based on management's evaluation of whether the activity type and objective of the federal award or individual project, as explained in the federal award, meets the definitions of organized research, instruction, and other sponsored programs, as defined in Uniform Guidance (Appendix III to Part 200).
11. Management has identified and disclosed all of its programs and related activities subject to Uniform Guidance.
12. Management has provided:
    a. Access to all information, of which management is aware that is relevant to the preparation and fair presentation of the Schedule, such as all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to the programs and related activities subject to audit.
    b. Access to information relevant to disclosure.
    c. Additional information that the auditor has requested from management for the purpose of the audit.
    d. Unrestricted access to persons within the entity from whom the auditor determined it necessary to obtain audit evidence.
13. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
14. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with direct and material compliance requirements of federal awards, including those identified in other audits or reviews or stated that there was no such noncompliance.
15. Management has disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance

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requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

16. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken, including all management decision, both throughout the audit period as well as from the end of the period covered by the compliance audit to the date of the auditor's report.
17. Management has complied with the applicable compliance requirements in connection with federal awards. In addition, management has disclosed all known instances of noncompliance or suspected noncompliance, if any, occurring subsequent to the period for which compliance is audited.
18. Management identified and disclosed to the auditor violations (or possible violations) of laws, regulations, and provisions of contracts and grant agreements, or questioned costs whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency or for the auditor reporting on noncompliance.
19. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared and are prepared on a basis consistent with that presented in the schedule of expenditures of federal awards. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
20. Management has charged costs to federal awards in accordance with applicable cost principles.
21. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
22. Management acknowledges its responsibility for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan the meets the requirements of the Uniform Guidance. Management has taken timely and appropriate steps to remedy fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse that the auditor reports.
23. Management has a process to track the status of audit findings and recommendations.
24. Management has provided views on the auditors' reported findings, conclusions, and recommendations, as well as management's corrective action plan, for the report.
25. Management has reviewed the reporting package, including the auditors' reported findings and determined that the reporting package contains no personally identifiable information.
26. Related to awards provided to its subrecipients, if any, management has:
    a. Monitored subrecipients to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
    b. If applicable, issued management decisions for audit findings that relate to federal awards it makes to subrecipients, and such management decision is issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, management has followed up, ensuring that the subrecipient takes timely and appropriate

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action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.

c. Considered the results of subrecipient audits and has made any necessary adjustments to their own books and records.

27. If applicable, management has disclosed all contracts or other agreements with the service organizations and all communications from the service organization relating to noncompliance at the service organization.

28. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies (including material weaknesses), have occurred subsequent to the date as of which compliance is audited.

29. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

DocuSigned by:
Crystal L Seibert
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Crystal Seibert, Senior Director of Finance, Purdue Applied Research Institute

Signed by:
Mark Joel Lewis
E157083BBD254B3...

Mark Lewis, President & CEO, Purdue Applied Research Institute

DocuSigned by:
Ken Sandel
B27A0F6A841843A...

Ken Sandel, Associate Vice President, Sponsored Program Services, Purdue University

Signed by:
Christopher A Ruhl
37FF5D607B7E403...

Chris Ruhl, Chief Financial Officer, Purdue University

DocuSigned by:
Eva M Nodine
004DC21547374CB...

Eva Nodine, Associate Vice President and Deputy Chief Financial Officer, Purdue University