

April 22, 2025

To the Board of Trustees and the President/CEO
Of Bartlesville Community Foundation

To Management and Board of Trustees of Bartlesville Community Foundation:

In planning and performing our audit of the financial statements of Bartlesville Community Foundation as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered Bartlesville Community Foundation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Bartlesville Community Foundation's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 a combination of deficiencies, in internal control over financial reporting, 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. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

The size of the Bartlesville Community Foundation's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Trustees remains involved in the financial affairs of the organization to provide oversight and independent review functions.

None of the identified significant deficiencies are considered to be material weaknesses.

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

Bryan, Little, Haley & Kent P.C.

April 22, 2025