

Communication with
Those Charged with Governance

**Open Government Project
(a project of Tides Center)**

December 31, 2015

MOSS ADAMS LLP

Certified Public Accountants | Business Consultants

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To Open Government Partnership (a Project of Tides Center)

We have audited the financial statement, which is comprised of the statement of activities and changes in net assets, of Open Government Project (a project of Tides Center) (the "Project") as of and for the year ended December 31, 2015, and have issued our report thereon dated June 30, 2016. Professional standards require that we provide you with the following information related to our audit.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

As stated in our engagement letter dated April 12, 2016, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement prepared by management with your oversight was prepared on the basis of terms of the Department for International Development ("DfiD"), which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our audit of the financial statement does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit in accordance with auditing standards generally accepted in the United States of America and to design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free from material misstatement. An audit of the financial statement includes consideration of internal control over financial reporting 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 Project's internal control over financial reporting. Accordingly, we considered the Project's internal control solely for the purposes of determining our audit procedures and not to provide assurance concerning such internal control.

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

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in the engagement letter dated April 12, 2016.

SIGNIFICANT AUDIT FINDINGS AND ISSUES

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Project are described in Note 2 to the financial statement. No new accounting policies were adopted and there were no changes in the application of existing policies during 2015. We noted no transactions entered into by the Project during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statement in a different period than when the transaction occurred.

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Significant Accounting Estimates

Accounting estimates are an integral part of the financial statement 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. There are no significant accounting estimates that have been recognized in the financial statement for the year ended December 31, 2015.

Financial Statement Disclosures

The disclosures in the financial statement are consistent, clear, and understandable. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

We noted no sensitive disclosures to the financial statement for the year 2015.

Significant 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 factual and judgmental misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

No corrected or uncorrected misstatements were detected during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 attached management representation letter dated June 30, 2016.

Management Consultation 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 application of an accounting principle to the Project's financial statement or a determination of the type of auditor's opinion that may be expressed on the statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

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Other Significant 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 the Project's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Project, the Department for International Development, and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Moss Adams LLP". The signature is written in a cursive, flowing style.

San Francisco, California
June 30, 2016

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June 30, 2016

Moss Adams LLP
101 Second Street, Suite 900
San Francisco, CA 94105

We are providing this letter in connection with your audit of the statement of activities and changes in net assets (the Statement) of the Open Government Partnership (OGP) (a project of Tides Center) (the Project) for the year ended December 31, 2015 and the related notes to the statement for the purpose of expressing an opinion as to whether the statement presents fairly, in all material respects, the activities and the change in net assets of the Project on the basis of the terms of the grant received from the Department for International Development, which is a basis of accounting other than accounting principles generally accepted in the United States (U.S. GAAP), to comply with the provisions of the grant referred to above.

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 the 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, as of the date of this letter, the following representations made to you during your audit.

1. The Statement referred to above are fairly presented in conformity on the basis of the terms of the grant received from the Department for International Development, which is a basis of accounting other than accounting principles generally accepted in the United States (U.S. GAAP), to comply with the provisions of the grant referred to above.
2. We have made available to you all—
 - a. Financial records and related data.
3. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the Statement.
5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the entity involving—
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the Statement.
7. We have no knowledge of any allegations of fraud or suspected fraud affecting the Project received in communications from employees, former employees, analysts, regulators, grantors, or others.
8. The Project has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

9. The following have been properly recorded or disclosed in the financial statement:
 - a. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which the Project is contingently liable.
 - c. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with Accounting Standards Codification (ASC) 275 Risks and Uncertainties.

10. There are no—
 - a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statement or as a basis for recording a loss contingency.
 - b. Possible illegal acts brought to the attention of management.
 - c. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Accounting Standards Codification (ASC) 450, Contingencies.
 - d. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by ASC 450

11. The Project has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

12. The Steering Committee of OGP resolved that all government members of the Steering Committee should contribute annually to the OGP budget, that these contributions should be multi-year (subject to domestic approval and allocation rules), and that OGP should adopt a sliding scale for minimum contributions using the World Bank income categorization as follows: \$200,000 per year for high-income countries, \$100,000 per year for middle income countries and \$50,000 per year for low income countries. Moreover, members resolved to request contributions from participating countries not on the Steering Committee. According to the OGP Articles of Governance, Steering Committee members are not permitted to run for reelection if they do not contribute. These contributions are recognized as revenue in the applicable period and are recorded net of an allowance for amounts estimated by management that are not expected to be collected. For the year ended December 31, 2015, there was no allowance recorded.

13. Contributions are recognized at their fair value when received or when the donor makes an unconditional promise to give to the Project. All donor-restricted contributions are reported as increases in temporarily net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

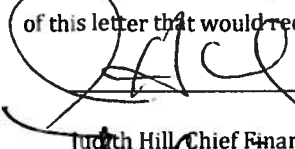
14. Fixed assets are tangible items of value that belong to a project. These items include office furniture and equipment (telephone systems, computer/server equipment, and laptops). Major improvements made to the project's rented premises are called "leasehold improvements," and are also considered fixed assets. Fixed assets are subject to capitalization and systematic allocation through the depreciation method over the life of the assets. All items with a cost of \$5,000 or greater with an expected useful life of greater than one year are capitalized. General office equipment and furniture is recorded at cost and depreciated straight-line over a five-year period. Computer equipment is recorded at cost and depreciated straight-line over a three-year period. Major maintenance, repairs, and minor renewals are expensed as incurred.

15. We are aware that beginning net assets were improperly recorded during the 2012 and 2013 engagements. Management has agreed that correcting the net asset balance during the 2015 period is reasonable and that the change will not have a qualitative impact to the users of the financial statement.

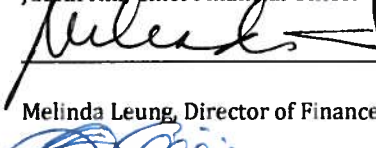
OGP Management Representation Letter

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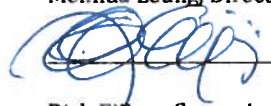
To the best of our knowledge and belief, no events have occurred subsequent to the Statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statement.



Judith Hill, Chief Financial Officer



Melinda Leung, Director of Finance – Fiscal Sponsorship Operations



Rich Eijima, Supervisor of Grants