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Winston-Salem, NC 27101

March 19, 2026

Audit, Risk, and Compliance Committee of the Board of Trustees
University of Pittsburgh – Of the Commonwealth System of Higher Education
Pittsburgh, Pennsylvania

To the Audit, Risk, and Compliance Committee:

We have audited the University of Pittsburgh – Of the Commonwealth System of Higher Education's (the University) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* (the Supplement) that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2025, and have issued our report thereon under date of March 19, 2026. A single audit encompasses an audit of the financial statements and a compliance audit of federal awards. Under our professional standards, we are providing you with the accompanying information related to the conduct of our compliance audit. We have previously provided you with the information related to the audit of the financial statements in a presentation dated October 14, 2025.

Our Responsibility under Professional Standards

We are responsible for forming and expressing an opinion on compliance for each of University's major federal programs based on our audit of the types of compliance requirements referred to above. The University's major federal programs are identified in the schedule of findings and questioned costs. We have a responsibility to perform our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). In carrying out this responsibility, we planned and performed the audit to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether caused by error or fraud. Because of the nature of audit evidence and the characteristics of fraud, we are to obtain reasonable, not absolute, assurance that instances of material noncompliance are detected. We have no responsibility to plan and perform the audit to obtain reasonable assurance that noncompliance, whether caused by error or fraud, that is not direct and material to a major federal program are detected. Our audit does not relieve management or the Audit, Risk, and Compliance Committee of their responsibilities.

In addition, in planning and performing our audit of compliance, we considered internal control over compliance with the types of compliance requirements that could have a direct and material effect on each major federal program as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

We also have a responsibility to communicate significant matters related to the audit of compliance that are, in our professional judgment, relevant to the responsibilities of the Audit, Risk, and Compliance Committee in overseeing the financial reporting process. We are not required to design procedures for the purpose of identifying other matters to communicate to you.

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Disagreements with Management

There were no disagreements with management on compliance matters that individually or in the aggregate could be significant to our auditors' reports on compliance for each major federal program or on internal control over compliance.

Management's Consultation with Other Accountants

To the best of our knowledge, management has not consulted with or obtained opinions, written or oral, from other independent accountants during the year ended June 30, 2025.

Significant Difficulties Encountered During the Audit

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

Written Communications

Attached to this letter please find a copy of management's representation letter for the single audit, which is the only material written communication between management and us.

Update to Required Communications

Since the timing of our audit plan communications presented on February 17, 2026, there have been changes to the engagement team and/or additional participants involved for the purposes of completing the Uniform Guidance audit, including Alison Upton, Lead Audit Partner. There have been no other significant changes to the engagement team than what has been previously communicated to you.

Confirmation of Audit Independence

We hereby confirm that as of March 19, 2026, we are independent accountants with respect to the University under relevant professional and regulatory standards.

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This letter to the Audit, Risk, and Compliance Committee is intended solely for the information and use of the audit committee and management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KPMG LLP

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University of Pittsburgh

March 19, 2026

Pittsburgh, PA 15260
pitt.edu

KPMG LLP
Suite 800
500 W 5th Street
Winston-Salem, NC, 27101

We are providing this letter to confirm our understanding that the purpose of your testing of transactions and records relating to the University of Pittsburgh – Of the Commonwealth System of Higher Education (the University) federal programs, in accordance with Title 2 US Code of Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), was to obtain reasonable assurance that the University had complied, in all material respects, with the requirements of federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

In connection with your audit of the consolidated balance sheet of the University of Pittsburgh – of the Commonwealth System of Higher Education as of June 30, 2025, the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing an opinion as to whether these consolidated financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of the University in conformity with US generally accepted accounting principles, you were previously provided with a letter of representations under date of October 14, 2025. No information has come to our attention that would cause us to believe that any of those previous representations should be modified.

We confirm having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of March 19, 2026, the following representations made to you during your single audit:

1. We are responsible for the design, implementation, and maintenance of effective internal control over compliance for federal programs that provides reasonable assurance that the University is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of the University's federal programs.

3. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

4. We are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud in the administration of federal programs. We have no knowledge of fraud or suspected fraud affecting the entity's federal programs involving:

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a. Management, including management involved in the administration of federal programs.

b. Employees who have significant roles in internal control over the administration of federal programs.

c. Others where the fraud could have a material effect on compliance with federal statutes, regulations, and the terms and conditions of federal awards related to its federal programs.

5. We are responsible for the presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance and:

a. The SEFA, including its form and content, is fairly presented in accordance with the requirements of the Uniform Guidance.

b. The SEFA includes all expenditures made during the year ended June 30, 2025 for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, cooperative agreements, interest subsidies, insurance, noncash assistance (such as free rent, food commodities, donated property or donated surplus property), direct appropriations, and other assistance.

c. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period

d. The significant assumptions or interpretations underlying the measurement or presentation of the SEFA are reasonable and appropriate in the circumstances.

e. We will make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by the entity of the SEFA and the auditors' report thereon.

Additionally, we confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purposes of appropriately informing ourselves, as of March 19, 2026 the following representations made to you during your single audit:

6. The University is responsible for complying, and has complied, with the requirements of the Uniform Guidance.

7. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.

8. The University has designed, implemented, and maintained effective internal control over compliance for federal programs that provides reasonable assurance that the University is managing 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.

9. There are no deficiencies, significant deficiencies, or material weaknesses in the design or operation of internal control over compliance of which we are aware, which could

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adversely affect the University's ability to administer a major federal program in accordance with the applicable requirements of federal statutes, regulations, and the terms and conditions of federal awards. Under standards established by the American Institute of Certified Public Accountants, a deficiency in internal control over compliance 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 on a timely basis noncompliance with a type of compliance requirement of a federal program. A 'material weakness' is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected on a timely basis. A 'significant deficiency' is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement that, is less severe than a material weakness, yet important enough to merit attention by those charged with governance

10. The University has complied with requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its major federal programs.

11. The University has charged costs to federal awards in accordance with the applicable cost principles.

12. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the consolidated financial statements have been prepared.

13. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

14. We have monitored subrecipients, as necessary, 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.

15. We have issued management decisions on a timely basis (within six months of acceptance of the audit report by the FAC) for audit findings that relate to federal awards made to subrecipients. Additionally, we have followed up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient by the University.

16. We have considered the results of subrecipient audits and have made any necessary adjustments to the University's accounting records.

17. We have identified and disclosed to you 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 federal program.

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18. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

19. We have made available all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, for major federal programs.

20. We have 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 related to major federal programs.

21. We have identified and disclosed to you all questioned costs and any known noncompliance with the requirements of federal awards.

22. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the compliance requirements over federal programs, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

23. We have disclosed to you 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 from the end of the period covered by the compliance audit to the date of the auditors' report.

24. We have provided you 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.

25. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

26. We have advised you of all contracts or other agreements with service organizations.

27. We have disclosed to you all communications from the University's service organizations relating to noncompliance at the service organizations.

28. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control over major federal programs, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.

29. We have disclosed to you all known noncompliance relating to major federal programs occurring subsequent to the period covered by the auditors' report.

30. We have disclosed to you 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 over major federal programs during the reporting period.

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31. We are aware of the financial responsibility rules and as a public institution, we are backed by the full faith and credit of the state government entity and therefore, meet those requirements.
32. We have accurately completed the appropriate sections of the data collection form.
33. The reporting package does not contain protected personally identifiable information.

Very truly yours,

University of Pittsburgh – Of the Commonwealth System of Higher Education

Joan T.A. Gabel
Chancellor and Chief Executive Officer

DocuSigned by:
Dwayne Pinkney
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Dwayne L. Pinkney
Executive Senior Vice Chancellor for Administration and Finance and Chief Financial Officer

DocuSigned by:
Thurman Wingrove
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Thurman D. Wingrove
Controller