



APPENDIX 4 - CERTIFICATION LETTER TO THE FINANCIAL REPORTING OFFICER

Chief Audit Executive Risk Assessment Certification

I have reviewed **[Institution Name]**'s Monitoring Plan for the segregation of duties and reconciliations of accounts. Based on internal audit's risk assessment and discussion with the institutional audit committee, an audit related to the Monitoring Plan was **[not included in the risk-based plan]** OR **[was performed and no significant observations in the design or operation of internal controls were noted except as follows:***].

To my knowledge, all known frauds have been appropriately reported and address except as follows:*

Print Name

Title

Signature

Date

If there are no exceptions, please mark "NONE**"*