



APPENDIX 2 - CERTIFICATION LETTER TO THE FINANCIAL REPORTING OFFICER

[INSERT NAME OF DEPARTMENT]

Letter of Representation to [Insert Name of Institution's Financial Reporting Officer]
[Insert Title of Institution's Financial Reporting Officer]

In connection with the preparation of the financial statements of [INSERT NAME OF INSTITUTION], for the year ended August 31, 200X, we confirm, to the best of our knowledge and belief, the following:

1. I am responsible for the reconciliation of the accounts for the departments and functions under my scope of organizational responsibility [Optional..."as listed below" or "on the attached schedule or as distributed monthly"] (please note any exceptions).

Department Accounts

FY 200X

Account	Account Title	Reconciler	Reviewer / Approver	Remarks
XX-XXXX-XX	Name of Account	Name of Reconciler	Name of Reviewer/Approver	
XX-XXXX-XX	Name of Account			
XX-XXXX-XX	Name of Account			
XX-XXXX-XX	Name of Account			
XX-XXXX-XX	Name of Account			
XX-XXXX-XX	Name of Account			
XX-XXXX-XX	Name of Account			
XX-XXXX-XX	Name of Account			

2. We have reconciled all of our Statements of Accounts for each of the 12 months ended August 31, 200X, with the following exceptions*:
3. All revenues and expenses were appropriate, allowable, and properly recorded for each of the 12 months ended August 31, 200X, with the following exceptions*:
4. All reconciling items have been adjusted or satisfactorily resolved for each of the 12 months ended August 31, 200X, with the following exceptions*:
5. As department head, I reviewed and approved all reconciliations, or delegated such review and approval, for the departmental accounts during the fiscal year ended, August 31, 200X, with the following exceptions*:



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6. The **[INSERT NAME OF DEPARTMENT]** maintains adequate segregation of financial duties; no single employee has responsibility for 1) entering transactions, 2) approving transactions, 3) receiving cash, and 4) reconciling accounts with the following exception(s)*: *(Note: if there are any exceptions, please explain controls which mitigate or compensate for the absence of adequate separation of duties. Alternately, for areas where a limitation of the system of internal controls exists, note your proposed plan to address this limitation.)*
7. All significant deficiencies in the design or operation of internal controls over financial reporting which could adversely affect the **[INSERT NAME OF DEPARTMENT]** ability to record, process, summarize, and report financial data and any material weaknesses in internal controls that have been identified have been appropriately reported and addressed with the following exception(s)*:
8. To the best of my knowledge, there are no misstatements or omissions in the department accounts for which I am responsible, as noted in the letter, with the following exception(s)*:
9. To the best of my knowledge, there has been no –
 - a. Fraud, whether or not material, involving any employees who have significant roles in internal control, that has not been appropriately reported and addressed; or
 - b. Fraud involving others that could have a material effect on the financial statements other than those previously reported to the Financial Reporting Officer in writing (if any), with the following exceptions*:
10. All officers and employees in the department who are authorized to execute contracts on behalf of **[INSERT NAME OF INSTITUTION]**, or who exercise discretion with regard to the award of contracts or other pecuniary transactions of government, are in compliance with UTS142.1 *Financial code of Ethics Certification*, with the following exception(s)*:

Print Name

Department Head Title

Signature

Date

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