

School District: _____

County: _____

Application Number: _____

School Name: _____

Management Representation Letter

This letter must be signed by the District Representative and/or other Authorized District Official.

Education Code Section 41020 requires each school district's books and accounts to be audited annually by certified public accountants that comply fully with Generally Accepted Government Auditing Standards (GAGAS). One component of GAGAS requires independent auditors to obtain a sufficient understanding of internal controls.

In connection with the audit of the above mentioned project for our school district, I confirm, to the best of my knowledge and belief the following representations made to you during the audit (please check yes or no):

Y N

- The school district is responsible for the fair presentation of the expenditures reported to the Office of Public School Construction.
- The school district has made available to you all -
 - Financial records and related data.
 - Contracts for all vendors.
- There have been *NO* irregularities involving management or employees who have significant roles in the internal control structure.
- There have been *NO* irregularities involving other employees that could have a material effect on the financial statements.
- I am not aware of any instances of actual or potential breaches of or non-compliance with laws and regulations that are central to the School Facility Program.

As the District Representative/Authorized District Official, I confirm that the school district maintains a system of internal accounting and administrative controls within the district. This responsibility includes documenting the system, communicating system requirements to employees, and assuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions. I acknowledge that our system of internal accounting and administrative controls includes (please check yes or no):

Y N

- An organization plan that provides segregation of duties appropriate to safeguard state assets.
- A plan that limits access to school district assets to authorized personnel who require these assets in performance of their assigned duties.
- A system of authorization and recordkeeping procedures adequate to provide effective accounting controls over assets, liabilities and expenditures.
- An established system of practices to be followed in performance of duties and functions.
- Personnel of quality commensurate with their responsibilities.
- An effective internal review system.

If any of the above statements are incorrect or you have any concerns, please attach a written explanation.

Signature of District Representative and/or other Authorized District Official

Date

Print Name: _____