August 31, 20XX

State Controller

State of New Mexico

Department of Finance and Administration

Financial Control Division

407 Galisteo Street

Bataan Memorial Building, Room 166

Santa Fe, NM 87501

Re: Agency XXXXX

Fiscal Year 20XX

Dear State Controller:

We confirm that we are responsible for conforming to U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief as of June 30, 20XX, the following:

1. All transactions for our agency have been properly recorded in SHARE in conformity with U.S. generally accepted accounting principles.
2. The financial transactions recorded in SHARE accurately reflect the results of our operations for the accounting period.
3. All revenue has been properly recognized and classified in SHARE in conformity with U.S. generally accepted accounting principles.
4. Expenses have been properly recorded and classified in SHARE in conformity with U.S. generally accepted accounting principles.
5. We have no plans or intentions that would materially affect the carrying value or classification of assets, liabilities or fund equity.
6. Provisions for uncollectible receivables have been properly identified and recorded.
7. All non-timing difference reconciling items for our agency identified by the FCD Cash Control Bureau or the State Treasurer’s Office have been cleared with the following exceptions:
8. Interfund, internal, and intra-entity activity and balances have been appropriately recorded, classified and reported.
9. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable depreciated.
10. We have properly classified all funds and activities with the following exceptions:
11. All material transactions have been properly recorded in our accounting records contained within SHARE with the following exceptions:
12. We have included the schedule of deliverables and agreed to milestones as required in Subsection A (1) 2.2.2.12 NMAC. As required, if we become aware of any changes to the schedule of audit deliverables and milestones we will immediately notify FCD in writing.
13. We certify that our general ledger in SHARE accurately reflects our agency’s activity for the fiscal year ended June 30, 20XX and we are ready for the year-end audit by our selected Independent Public Accountants.
14. Our auditor has agreed with the dates in the schedule of deliverables and milestones and received our certification that our books are ready for the year-end audit as evidenced by their signature below.

Signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Agency CFO

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

The Independent Public Auditor is not certifying to any representations made within this management representation letter EXCEPT FOR ACKNOWLEDGING SCHEDULE AND DELIVERY DATES IN ITEM 14.

Signature

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Firm \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Independent Public Accountant