

*[Letter of Representation
From Your Agency to the State Controller's Office]*

[PREPARE ON AGENCY LETTERHEAD]

August 4, 2004

Edward A. Karass
State Controller
14 State House Station
Augusta ME 04333-0014

Dear Mr. Karass:

In connection with your compilation of the Maine Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 2004, and for the purpose of presenting fairly the expenditures, we confirm, to the best of our knowledge and belief, the following representations related to *(insert department/agency)*.

1. We are responsible for the fair presentation of the expenditures in conformity with and in compliance with rules and regulations of the Office of Management and Budget Circular A-133, and for representing to the State Controller's Office that the schedule has been prepared accordingly.
2. The financial records and data related to the Schedule of Expenditures of Federal Awards are available for review by the State Auditor.
3. Management has:
 - Identified for the Schedule of Expenditures of Federal Awards all assistance provided by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, or direct appropriations.
 - Identified the requirements governing political activity, the Davis-Bacon Act, civil rights, cash management, relocation assistance and real property management, federal financial reports, allowable costs/cost principles, drug-free workplace and administrative requirements over federal financial assistance.
 - Identified the requirements governing types of services allowed or disallowed; eligibility; matching, level of effort, or earmarking; reporting; special provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance programs, which are identified in the Schedule of Expenditures of Federal Awards.

- Ensured that information presented in federal financial reports and claims for advances and reimbursements is supported by the books and records from which the basic financial statements have been prepared.
- Ensured that amounts claimed or used for matching were determined in accordance with applicable federal cost principles and administrative requirements.
- Monitored subrecipients to determine that the subrecipients expended financial assistance in accordance with applicable laws and regulations.
- Taken appropriate corrective action on a timely basis after receipt of subrecipients' audit reports that identify noncompliance with federal laws and regulations.
- Considered the results of subrecipients' audits and made any necessary adjustments to the *(department's/agency's)* own books and records.
- Identified and disclosed to the auditor all amounts questioned and known noncompliance with requirements that could have a material effect on a major federal financial assistance program.

Responsible Officials:

(Insert Name/Title)

(Name of Agency)

(Insert Name),

(Title of person responsible for financial matters)