**[Date]**

**[CPA Firm’s Name and Address]**

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA’s statewide agreed-upon procedures (AUPs), for the fiscal period **July 1, 20xx through June 30, 20xx**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas (***should be customized by entity, as applicable***).

Yes [ ]  No [ ]

1. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

Yes [ ]  No [ ]

1. For the fiscal period **July 1, 20xx through June 30, 20xx**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

Yes [ ]  No [ ]

1. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes [ ]  No [ ]

1. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.

Yes [ ]  No [ ]

1. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes [ ]  No [ ]

1. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of **July 1, 20xx through June 30, 20xx** and between **June 30, 20xx**, and **Date of Practitioner’s Report,** including any actual, suspected, or alleged fraud.

Yes [ ]  No [ ]

1. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **June 30, 20xx**, and **Date of Practitioner’s Report**.

Yes [ ]  No [ ]

1. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes [ ]  No [ ]

1. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and purchase (P) cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers’ compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.

Yes [ ]  No [ ]

1. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.

Yes [ ]  No [ ]

1. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.

Yes [ ]  No [ ]

1. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.

Yes [ ]  No [ ]

1. We have disclosed to you [***list other matters as you have deemed appropriate***].

Yes [ ]  No [ ]

1. We have responded fully to all inquiries made by you during the engagement.

Yes [ ]  No [ ]

1. We have disclosed to you all known events that have occurred subsequent to **June 30, 20xx**, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.

Yes [ ]  No [ ]

**The previous responses have been made to the best of our belief and knowledge.**

|  |  |  |  |
| --- | --- | --- | --- |
| Signature |  | Date |  |
| Title |  |  |  |
| Signature |  | Date |  |
| Title |  |  |  |