

Attestation Letter Fiscal Year 2018

We confirm that we are responsible for the fair presentation of financial information under our management responsibility that is recorded in the financial systems of the University, in conformity with University financial policies, accounting principles, and sponsor/donor stipulations and restrictions. We recognize that, as key resource managers in a decentralized structure, we must provide a fair and complete disclosure of financial information to University officers so that they can make similar attestations for the University, relying on our work.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following representation:

1. The financial records under our management responsibility are fairly presented in conformity with University financial policies, accounting principles, and sponsor/donor agreements.
2. Except as disclosed to you in previous writing or in this attachment, there have been no:
 - a. Communications from sponsors, donors, and regulatory agencies concerning issues of noncompliance, instances of fraud, management of institutional resources, or reporting of financial information, whether or not material, involving management or other employees who have significant roles in internal controls.
 - b. Violations or possible violations of laws or regulations, the effects of which should be evaluated by University Officers to record or report a loss contingency.
 - c. False statements affecting the University's financial statements made to University officers or their staff, the CSU System's internal auditors, or any other auditor.
 - d. Allegations, either written or oral, of misstatements or other misapplications of accounting principles in the University's financial records.
 - e. Material transactions that have not been properly recorded in the accounting records underlying the basic financial statements.
 - f. Events that have occurred subsequent to June 30, 2018 that would require adjustments to or disclosure in the University's financial statements.
3. There are no significant deficiencies in the design or operation of internal controls which could adversely affect our ability to record, process, summarize, and report financial data, and we have identified no material weaknesses in internal controls.
4. We are responsible for the identification of and compliance with all aspects of University policies, sponsor, and donor restrictions that could have a material effect on the financial records under our management responsibility and have disclosed all aspects of sponsor and donor restrictions to the appropriate University office.
5. Except as disclosed to you in previous writing or in this attachment, we have complied, in all material respects, with applicable University policies, sponsor and donor restrictions that could have a material effect on the financial records under our management responsibility in the event of noncompliance.
6. We have provided complete information on all proposed gifting transactions to enable University offices to identify and properly account for all non-exchange transactions.

- 7. The financial records under our management responsibility properly classify all activities. Expenditures have been charged to the account which benefits from the expense and with the object code that most accurately describes the nature of the expense. Where an account has insufficient spending authority, either cash or budget, available resources have been reallocated from other accounts and recorded in the financial records.
- 8. We have complied with all applicable University policies in adopting, approving and amending budgets.
- 9. The accounts receivables reported under our management responsibility in the University financial records represent valid claims arising on or before the balance-sheet date and we have fully disclosed to the appropriate University office all information to enable timely collection or write-off of receivables.
- 10. We confirm that in making these representations, we have an effective financial oversight process including, but not limited to: (a) periodic budget to actual analysis of all financial activity under our management responsibility, on at least quarterly basis; (b) prior year to current year analysis of all financial activity under our management responsibility; and (c) management escalation of significant variances and explanations to include notification to applicable University officers.

Very truly yours,

Date

Date

Date