**(Representation Letter Template)**

(To be presented on the District’s or Cooperative’s letterhead)

[Date] *[Note: should be same as date of Independent Accountant’s Report]*

To: [Independent Accountant]

We are providing this letter in connection with your agreed-upon procedures engagement of [name of local government] for the fiscal year ended June 30, 20\_\_.

We confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

a. We acknowledge our responsibility for maintaining the accounting records and preparing the annual financial statements for [name of local government].

b. Information presented in our annual financial statements accurately reflects information in our underlying financial accounting system.

c. We have made available to you all records relevant to the agreed-upon procedures.

d. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

e. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

f. We have no knowledge of any fraud or suspected fraud affecting [name of local government] that we have not disclosed to you.

g. We acknowledge our responsibility for complying with the specified requirements\*. *(\*Note: Specified requirements are those legal compliance requirements in the Montana Code Annotated (MCA) or Administrative Rules of Montana (ARM) referenced in the Agreed-Upon Procedures Report.)*

h. We acknowledge our responsibility for establishing and maintaining effective internal control over compliance.

i. We believe we have complied with the specified requirements\*, and have maintained effective internal controls over that compliance.

j. We have disclosed to you all known noncompliance.

k. We have made available all documentation related to compliance with the specified requirements\*.

l. We have disclosed any communications from regulatory agencies, internal auditors, and other practitioners concerning possible noncompliance with the specified requirements\*, including communications received between June 30, 20\_\_ and [date of accountant’s report].

m. We have disclosed any known noncompliance occurring subsequent to the fiscal year ended June 30, 20\_\_.

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[District Superintendent/Cooperative Director] Date

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[Clerk/Finance Officer/Business Manager] Date