SAMPLE CERTIFICATION LETTER

***(Agency Letterhead)***

***(Date)***

Department of Finance and Administration

Office of Fiscal Management

P O Box 1060

Jackson, MS 39206

Dear Sir or Madam:

In accordance with the Internal Control Section of the Mississippi Agency Accounting Policy and Procedures Manual, ***(Agency Name)*** has conducted an evaluation of internal controls. Our review of internal control included the organization and management, administration of accounting and budgeting, purchasing and contracting, personnel and payroll, revenues and receivables, expenditures, grant administration, and electronic data processing. The findings of our evaluation provide reasonable assurance that the assets of the agency have been preserved, the duties have been segregated by function, and the transactions executed are in accordance with laws of the State of Mississippi.

(If the Executive Director finds that the agency has a material weakness in any of its functions, the following information will be provided.)

The following weaknesses were noted and could have a material affect on the assets and financial statements that have been prepared:

***(Describe the weaknesses.)***

The weaknesses described above will be corrected by the following action plan:

***(Describe the plan of correction.)***

It is intended that this corrective action plan will be initiated by ***(Date)*** and completed by ***(Date)***.

Sincerely,

Executive Director

Chief Financial Officer/Accounting Director