

Sub-certification letter template

COLLEGE or DIVISION LETTERHEAD

July __, 2009

Jo Ellen DiNucci,
Associate Vice President for
Finance and Administration

Dear Jo Ellen:

I understand that during the independent audit of the financial statements of the university, you make a number of written representations regarding internal controls, controls and awareness related to fraud, and accuracy of financial information. I understand given that certain financial functions in the university are decentralized, you place some reliance on me and other personnel in my department to make these statements. With that in mind, for the fiscal year ending June 30, 2009, I make the following representations to you:

We are responsible for understanding and applying Boise State University policies and procedures, located at: <http://www.boisestate.edu/policy/>, and the State of Idaho Board of Education policies and procedures, located at: <http://www.boardofed.idaho.gov/policies/index.asp>.

We are responsible for maintaining an adequate system of internal controls, including segregation of duties, cash and credit card handling procedures, review and approval processes, account reconciliations (where applicable), and other appropriate controls. I am not aware of any fraud, or any attempted fraud in the department.

We are responsible for the proper account coding of our accounting transactions, and to the best of our knowledge, believe we have properly classified our financial information during the 2009 fiscal year.

To the best of my knowledge, as of the date of this letter, I am not aware of any asserted or unasserted legal claims or other events that would have a material impact for the university.

I confirm, to the best of my knowledge and belief, as of the date of this letter, that the representations for the (College of _____, "Name of Auxiliary", "Name of Administrative Unit") above are true and complete. With respect to those matters where I do not have direct knowledge or expertise, I confirm that I have made inquiries of individuals who report to me and have a good faith basis for relying on their knowledge and information they have provided me.

Sincerely,

(Name and Title)

cc: Stacy Pearson, Vice President, Finance and Administration
Suzanne Adams, Director of Accounting Operations

Forward original document to: Liz Wieneke, MS1248