DATE

Dr. Steven A. Scott, President

Pittsburg State University

SUBJECT: 2017 Certification Letter

Dear President Scott:

I understand Pittsburg State University prepares annual financial statements subject to audit as an agency of the State of Kansas. I further understand, as University President, you are required to annually submit a management representation letter to the Kansas Board of Regents in which you certify the accuracy and completeness of published financial statements.

Certain representations in this letter are limited to matters that are material in scope. The materiality limit of the representations contained herein applies to my position as \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and does not apply to University financial statements when taken as a whole. Accordingly, the threshold of materiality should be based upon what a reasonable person would customarily apply to a comparable department. With these restrictions in mind, I confirm the following:

* There are no material transactions that have not been properly recorded in the financial records of the department.
* Appropriate internal controls are in place and are being utilized for the purpose of (1) protecting resources against waste, fraud, and inefficiency; (2) ensuring accuracy and reliability in accounting and financial data; (3) securing compliance with established policies; and (4) evaluating the level of performance in the department.
* I have no personal knowledge of any fraud or suspected fraud affecting the department involving management or employees who have significant roles in maintaining internal control.

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* I have no knowledge of any allegations of fraud or suspected fraud affecting the department received in communications from employees, former employees, analysts, regulators, or others.
* There are no instances where any real or apparent conflicts of time or interest that have not been resolved or managed in compliance with Board of Regents policy.
* Our department has complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance.
* There are no events that have occurred subsequent to the end of the fiscal year and through the date of this letter that should have been recorded in the accounting records or that would require a material change in the amounts already included in the accounting records.
* There are no unasserted claims or assessments that I am aware of in the department. Unasserted claims and assessments generally arise from an event that has occurred and because of which a third party may subsequently assert a claim or assessment that might result in an unfavorable outcome to the University (e.g.; a lawsuit claiming damages or a fine assessed by a governmental agency)
* All related party transactions including sales, purchases, loans, transfers, leasing arrangements, guarantees, ongoing contractual commitments and amounts receivable from or payable to related parties have been disclosed.
* The departmental information, both financial and non-financial, that has been reported to outside entities, including but not limited to accrediting agencies and media organizations, has been accurate.

Print Name and Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Signature Date