

Financial Disclosure Certification

Agency Code: _____ Agency Title: _____

90.40.95 Financial Disclosure Certification

I certify, that to the best of my knowledge, the following statements are true:

- (1) We have provided you with unrestricted access to people you wished to speak with and made available requested and relevant information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible material noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
- (2) We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
- (3) We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- (4) We have complied with all material aspects of laws, regulations, contracts, and grant agreements.
- (5) We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud. Our agency's system of internal controls incorporates adequate procedures and controls to safeguard our assets, check the accuracy and reliability of our accounting data, promote operational efficiency, and encourage adherence to policies for accounting and financial controls. If there are significant deficiencies in internal control, a summary of the deficiencies and corrective action is **attached** to this certification.
- (6) We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
- (7) We are responsible for designing and implementing programs and controls to prevent and detect fraud. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.

Financial Disclosure Certification – continued

- (8) Data has been recorded in the financial system to support proper recording of all transactions in the financial records.
- (9) We acknowledge our responsibility for providing support for fair presentation of the financial statements and believe financial statements are fairly presented in conformity with generally accepted accounting principles in the United States of America.
- (10) We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
- (11) The data recorded for the financial statements properly classifies all funds and activities.
- (12) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and depreciated as applicable.
- (13) We have no plans or intentions that may materially affect the reported value or classification of assets, liabilities or net position.
- (14) Revenues are appropriately classified by fund and account.
- (15) Expenses have been appropriately classified by fund and account, and allocations have been made on a reasonable basis.
- (16) Net position components (net investment in capital assets, restricted and unrestricted) and fund balance components (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, as applicable, approved.
- (17) Significant assumptions we used in making accounting estimates are reasonable.
- (18) The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements, and other loss contingencies.
- (19) Investments, derivative transactions, and land and other real estate held by endowments are properly valued. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with Governmental Accounting Standards Board (GASB) standards.

Financial Disclosure Certification – continued

- (20) If applicable, pollution remediation obligations have been properly identified, measured at current value using the expected cash flow technique, and reported. The Site Status Report was previously filed; a copy is **attached** to this certification.
- (21) If our agency utilizes a service organization and (1) the dollar value of the transactions processed by the service organization is material to the state’s ACFR or (2) a Service Organization Control (SOC) report is required by federal regulation, our agency has obtained a SOC report(s) from such organization and **attached** a narrative detailing the period covered, the nature of the service provided and a summary of the report(s) obtained (including the nature of the SOC engagement (e.g. SOC 1, SOC 2, or SOC 3) and type of the report (e.g. type 1 or type 2) as well as follow-up action taken to address weaknesses noted in the SOC report, if any. If a service providing organization is utilized that meets the criteria noted above and our agency has not obtained a SOC report(s) or the report(s) for the current period is not available, a narrative is **attached** to this certification providing the information as to the service provided and the reason a SOC report(s) has not been obtained or is not available. For information regarding materiality, please contact your agency’s assigned OFM Accounting Consultant.
- (22) If our agency utilizes the services of a specialist, such as an actuary, to determine amounts which are recorded in AFRS or reported through the disclosure form application, we have **attached** to this certification the following representation:

We agree with the findings of [name of specialist] in evaluating the [describe financial statement element or disclosure information] and have adequately considered the qualifications of the specialist in determining the amounts recorded in AFRS or reported through this disclosure form application. We provided the specialist with accurate and complete information in response to requests and did not give or cause any instructions to be given to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

- (23) If applicable, we have identified and reported in the federal year-end disclosure process all expenditures, direct or indirect, financial or nonfinancial, made during the report period for all awards provided by federal agencies either directly or indirectly. This expenditure information includes awards in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
- (24) If applicable, the methods of measurement of federal expenditures are consistent with the prior period, or if such changes exist, their disclosure is **attached** to this certification. There are no significant assumptions or interpretations underlying the measurement of federal expenditures, or if such assumptions or interpretations exist, their disclosure is **attached** to this certification.
- (25) We have provided all information requested by the State Auditor’s Office (SAO) and have notified the SAO whenever records or data containing information subject to any confidentiality requirements, such as HIPPA, were made available to SAO.

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- (26) If applicable, we acknowledge our responsibility for ensuring that electronic files with category 3 and 4 data (i.e. bank account details, TIN/SSN, etc.) are encrypted, in accordance with Nacha Rules and OCIO Policy 141.10. Any security breaches pertaining to this data at our agency will be our responsibility.
- (27) We have completed all disclosure forms applicable to our agency’s accounts and activities.
- (28) No exceptions to the above certifications have occurred subsequent to June 30, 2021, and through the date of this certification, or if such conditions exist, their disclosure is **attached** to this certification.
- (29) This Financial Disclosure Certification applies to all information provided to OFM by our agency during the fiscal year end closing process including e-mails, spreadsheets, etc.

Note: Any exceptions to the above certifications are **attached** with a narrative detailing the variance(s) and our proposed or completed corrective actions.

Account Code	Account Code	Account Code	Account Code	Account Code	Account Code

Printed Name and Title of Agency Head	Signature	Date
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Printed Name and Title of Chief Financial Officer	Signature	Date
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