Month DD, YYYY

Mr. Crawford Milling

Director, Audit and Certification

Division of Procurement Services

1201 Main Street, Suite 600

Columbia, South Carolina 29201

Subject: [Agency Name Here]

Management Representations

Mr. Milling:

The management of [Agency Name Here] provides this letter in connection with your audit of [Agency Name Here]’s internal procurement operating policies and procedures for the period [audit begin date] through [audit end date], the audit period. We understand that the objective of the audit is to determine the adequacy of [Agency Name Here]’s internal controls to provide reasonable assurance of compliance, in all material respects, with the requirements of the South Carolina Consolidated Procurement Code and ensuing regulations (Code).

We confirm the following representations made to you during your examination:

1. Management acknowledges its responsibility for understanding and complying with the Code.
2. Management acknowledges its responsibility to ensure that the agency and it employees comply with the Ethics Act and the Employee Code of Conduct in conducting procurement activities.
3. Management acknowledges its responsibility for establishing and maintaining controls that provide reasonable assurance that the agency administers programs in accordance with the Code.
4. Management has identified and disclosed to the auditor all the agency’s programs and related activities that are subject to the Code.
5. Management has made available to the auditor all procurement contracts and agreements, including amendments, if any, and any other correspondence relevant to activities subject to the Code.
6. Management has disclosed to the auditor all known noncompliance with the Code or states that it has no knowledge of such noncompliance.
7. Management believes that the agency has complied with the applicable Code sections (except for noncompliance it has disclosed to the auditor).
8. Management has made available to the auditor all documentation related to compliance with the Code;
9. Management's interpretation of any applicable Code sections that are subject to varying interpretations have been identified to the auditor.
10. Management has disclosed to the auditor any communications from contractors and other stakeholders concerning possible noncompliance with the applicable Code sections.
11. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of this audit.
12. Management acknowledges its responsibility to ensure the security of agency property and to dispose of assets in accordance with applicable Code sections.
13. Management has disclosed all plans or intentions that may materially affect the Agency’s future ability to comply with the Code.
14. Management is responsible for taking corrective action on audit findings of this audit.

To the best of our knowledge and belief, no events have occurred subsequent to the audit period, up to the date of this letter effecting the ability of the agency’s procurement operations to comply with the Procurement Code and ensuing regulations.

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[Procurement Director’s Name Here]

Procurement Director

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[Agency Director’s Name Here]

Agency Director/President