

University of Missouri – (Campus
Name) Financial Sub-Certification
Fiscal Year 20XX

In connection with the audit of the University of Missouri's financial statements as of June 30, 20XX and for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the University of Missouri, we confirm, to the best of our knowledge and belief, the following representations.

1. Within the area for which I am responsible all transactions, agreements and amounts have been properly reflected in the University's accounting records.
2. I acknowledge my role in the University's responsibility for implementation of university financial policies, the establishment and maintenance of an internal control structure and procedures that assist in preventing and detecting fraud.
3. Within the area for which I am responsible, there have been no undisclosed:
 - a. Instances of fraudulent financial reporting or misappropriations of assets involving management or employees who have significant roles in internal control.
 - b. Instances of fraudulent financial reporting or misappropriations of assets involving other employees that could adversely affect the University's financial statements.
4. Pledges receivable have been recorded when the pledges are verifiable, measurable, probable of collection, and all eligibility requirements, if any, have been met.
5. I acknowledge responsibility for determining and maintaining the adequacy of the allowance for doubtful notes, loans, pledges receivable, grants receivable and accounts receivable in accordance with university policies and

