

## What is an Agency Representation Letter?

An Agency Representation Letter is a tool used by the Department of Financial Services (DFS) to confirm that all of the information requested and received is complete. The letter documents that the agency is responsible for the information provided, and anything that could affect the statewide records has been disclosed or provided. This tool is used to minimize risk and provide assurance that DFS has received accurate and complete information.

Agency Representation Letters used by DFS are provided to the Agencies in the form of a template. Any deviation from the template should be infrequent and include an explanation for the deviation.

DFS uses the following Agency Representation Letters as a basis to certify information:

### **Agency Representations—Financial Statements—due in November**

Relevant to information included in the Comprehensive Annual Financial Report. Included are items regarding internal controls, compliance with laws and rules, instances of fraud, and adherence to Generally Accepted Accounting Principles. An annual request to complete this letter comes from the Director, Division of Accounting & Auditing. This representation letter must be completed, signed by the Agency Head, and returned to [SFRS@myfloridacfo.com](mailto:SFRS@myfloridacfo.com). A template letter may be found on the Accounting & Auditing website at <http://myfloridacfo.com/Division/AA/Links/default.htm>.

### **Agency Representations—Federal Awards—due in November**

Relevant to the State of Florida Single Audit, including information provided in the Schedule of Expenditures of Federal Awards and the Statewide Cost Allocation Plan. Included are items regarding the handling of audit findings, internal controls, compliance with laws and rules, and instances of fraud. An annual request to complete this letter comes from the Director, Division of Accounting & Auditing. This representation letter must be completed, signed by the Agency Head, and returned to [FedReporting@myfloridacfo.com](mailto:FedReporting@myfloridacfo.com). A template letter may be found on the Accounting & Auditing website at <http://myfloridacfo.com/Division/AA/Links/default.htm#FedMgmtRepLetter>.

### **Agency Representations—Purchasing Card Program—due by February 1**

This letter verifies that the Agency adheres to applicable rule and law, and has appropriate internal controls and procedures in place to minimize risk and fraud related to the Agency Purchasing Card Program. Requests to complete this letter come from the Director, Division of Accounting & Auditing. This representation letter must be completed, signed by the Agency Head, and returned to [PCardReporting@myfloridacfo.com](mailto:PCardReporting@myfloridacfo.com).

## What is an Agency Checklist or Certification?

There are processes that DFS is responsible for monitoring on a Statewide basis. In order to have assurance that these processes are being carried out accurately and appropriately, Agencies are asked to complete checklists or certifications. In these instances, DFS uses these tools to assess compliance. Agencies may also use these forms to self assess operations.

DFS uses the following checklists and certifications:

### **DFS-A3-2166 State Agency Payroll Compliance Checklist—due by January 31**

This form provides assurance that the Agency presents accurate information to the Bureau of State Payrolls for payroll processing and is in compliance with applicable guidelines that govern payroll processing. Included are items regarding Agency procedures and controls. It must be completed by the Agency Division Director of Administration or the Agency Director responsible for Finance and Accounting and mailed by the due date to Bureau of State Payrolls. A template form may be found on the Accounting & Auditing website at <http://myfloridacfo.com/Division/AA/Forms/default.htm>.

### **DFS-A2-AC Florida Single Audit Act Annual Certification—due by September 1**

This process certifies any additions, deletions or changes to the Catalog of State Financial Assistance. Additional forms may be required and will vary depending on which process the Agency is completing. Forms must be signed by the Agency Division Director responsible for the project, or a higher level of authority, and returned to the Bureau of Auditing at [FSAA@myfloridacfo.com](mailto:FSAA@myfloridacfo.com). A template form may be found on the Accounting & Auditing website at <http://myfloridacfo.com/Division/AA/Forms/default.htm>.

### **DFS-A1-1831 Statewide Financial Statements Compliance Checklist—due in October**

This checklist identifies the essential expectations of agency management in the State's financial statement preparation process. The checklist is used to obtain assertions from agency management that key steps were followed in closing the accounting records and that information was provided in accordance with generally accepted accounting principles and applicable Governmental Accounting Standards. The Department uses the tool to evaluate agency performance and provide feedback prior to the next reporting cycle. This form must be signed by the Agency Director of Administration or the Agency Division Director responsible for Finance and Accounting and mailed by the due date to [SFRS@myfloridacfo.com](mailto:SFRS@myfloridacfo.com). A template form may be found on the Accounting & Auditing website at <http://myfloridacfo.com/Division/AA/Forms/default.htm>.

### **DFS-A1-2137 Form 1099 Representation Checklist—due by November 1**

Some agencies submit Form 1099s directly to the IRS for specific payment types processed by that agency. DFS submits Form 1099s on behalf of all other payments. This checklist assures that the Agency is submitting Form 1099s in compliance with Internal Revenue Service regulations and guidance, or identifies that DFS files Form 1099s on behalf of the Agency. This form must be signed by the Agency Director of Administration or the Agency Division Director responsible for Finance and Accounting and mailed by the due date to the Bureau of Vendor Relations. A template form may be found on the Accounting & Auditing website at <http://myfloridacfo.com/Division/AA/Forms/default.htm>.