

THE UNIVERSITY OF TEXAS AT DALLAS

LETTER OF REPRESENTATION

From: WILSON L
BUSINESS AFFAIRS

In accordance with UT System Business Policy Memorandum 03-02-04, Annual Financial Report, Section 4-2, and in connection with the audit of financial statements of the University of Texas at Dallas, for the year ended August 31, 2006, I confirm, to the best of my knowledge, the following:

1. My area is responsible for reconciling the accounts listed in the attachment (please note any exceptions on the last page).
2. We have reconciled all of our account statements for each of the 12 months ended August 31, 2006, with exceptions noted on the last page.
3. I understand that all funds must be utilized in accordance with any restrictions as to the source of funds (for example, student fee accounts utilized in accordance with the purpose of the fee, endowment accounts utilized in accordance with the wishes of the donor as defined in the endowment agreement, contract and grant accounts utilized in accordance with the terms of the grant, etc.).
4. All revenue and expenses were appropriate, allowable, and properly recorded (expenditures recorded in the fiscal year in which they were incurred and revenues recorded in the fiscal year in which they were earned) for each of the 12 months ended August 31, 2006, with exceptions noted on the last page.
5. All reconciling items have been adjusted, adjustments are in process, or have been satisfactorily resolved for each of the 12 months ended August 31, 2006, with exceptions noted on the last page. (List any adjustments of \$1,000 or more).
6. As division head or dean, I reviewed and approved all reconciliations (based on the financial system monthly accounts statements), or delegated such review and approval, for the departmental accounts during the fiscal year ended, August 31, 2006, with exceptions noted on the last page.
7. The departments in my area maintain segregation of financial duties; no single employee has responsibility for 1) entering transactions, 2) approving transactions, 3) receiving cash, and 4) reconciling accounts with the exceptions noted on next page. *(Note: if there are any exceptions, please explain controls which mitigate or compensate for the absence of adequate separation of duties. Alternately, for areas where a limitation of the system of internal controls exists, note your proposed plan to address this limitation.)*
8. All significant deficiencies in the design or operation of internal controls over financial reporting which could adversely affect my departments' ability to record, process, summarize, and report financial data and any material weaknesses in internal controls that have been identified have been appropriately reported and addressed with exceptions noted on the last page.
9. To the best of my knowledge, there are no misstatements or omissions in the accounts for which I am responsible, as noted in the letter, with exceptions listed on the attached page.
10. To the best of my knowledge, there has been no –
 - a) Fraud, whether or not material, involving any employees who have significant roles in internal control, that has not been appropriately reported and addressed; or
 - b) Fraud involving others that could have a material effect on the financial statements other than those previously reported to the Financial Reporting Officer in writing (if any), with exceptions noted on the last page.

Optional Signature:(at the discretion of the Dean or Division head)

LARRY WILSON

Print Name of Account Manager

Assistant Vice President Human Resources Management
Title Account Manager

Signature

Date

9/27/2006

Account	Account Title	Department	Remarks
224009	HUMAN RESOURCES	HUMAN RESOURCES	
316103	EMPLOYEE ASSIST PRGM	HUMAN RESOURCES	
316145	DESIGNATED-H R	HUMAN RESOURCES	
316146	RET FAC & STAFF ASSO	HUMAN RESOURCES	
316173	ADA EMPLOYEE REQ.	HUMAN RESOURCES	
316226	EMP REQ - DEAF INTER	HUMAN RESOURCES	
316470	EEF-EMP SVCS AWARD	HUMAN RESOURCES	

***Please note any exceptions here (if there are no exceptions please indicate "None"):
Attach additional page(s) if necessary.**

NONE