

Date

(NAME OF AGENCY)

Dear _____:

We are enclosing a preliminary draft copy of the report resulting from our performance of agreed-upon procedures to the accounting records of the _____ (**Name of Agency**) for the fiscal year ended June 30, _____. As soon as you have reviewed the draft, but not later than _____ (**date***), please write to us indicating your review has been completed and authorizing release of the report. If you wish, we would be glad to meet with you in a formal exit conference to discuss this report. Please telephone _____, CPA, (**Name of Audit Manager**) if you have any questions about this letter or would like to schedule a conference.

To enable us to expeditiously complete and distribute your report, you must provide us with a report release authorization [and a current list of your _____ (Board, Commission, Other) members and their mailing addresses.] [If we do not receive your release authorization by the date stated in paragraph one, we will release the report at that time.]

Also, forward to us with your release authorization any written response or comments regarding the matters discussed in the Accountant's Comments which you wish to have included in the final report. In addition provide us a copy of your written response on diskette so it can be included with our report on the State Auditor's internet homepage. If we do not receive your release authorization by the date stated in paragraph one, we will release the report at that time with our comment in the Management's Response section of the Accountant's Comments that you elected not to respond.

Yours very truly,

Richard H. Gilbert, Jr., CPA
Deputy State Auditor

RHGjr/
Enclosure

- **Response date - 10 working days after the date of the letter.**