

AGENCY \_\_\_\_\_

POTENTIAL MANAGEMENT LETTER COMMENTS - ENTITY'S RESPONSE

PERIOD \_\_\_\_\_

PMLC TITLE \_\_\_\_\_

Name of Person Responsible  
and Respondent at Entity \_\_\_\_\_

Title \_\_\_\_\_

Initials \_\_\_\_\_

Response \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Following Year Follow-up \_\_\_\_\_  
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\_\_\_\_\_  
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**NOTE:** Once the entity's acknowledgment of the discussion (initials of the entity's respondent) and written response have been obtained, three copies of the PMLC (both pages) should be made and distributed as follows:

1. A copy, properly cross-referenced to the workpaper section where the potential finding was noted, should be filed at A-3 - Notes to Next Year's Audit.
2. A copy should be given to the person who initialed the form and provided the response.
3. A copy should be placed in a file to be discussed with and given to the senior management representative present at the exit conference.