

Certificate Statement

(Sample)

Date

Institutional Representative

Dear _____:

This letter is to confirm due diligence and collection procedures testwork in our OMB Circular A-133 audit of the (your university) for the year ended June 30, 199_ for the following uncollectible accounts.

<u>Program</u>	<u>Discipline</u>	<u>Borrower</u>	<u>Principal</u>	<u>Interest</u>	<u>Penalty Charges</u>
HPSL	Dentistry	John Doe	\$1,000	\$ 200	\$ 50
PCL	Osteopathic	Sue Jones	\$2,000	\$ 500	\$ 25
LDS	Pharmacy	Jane Doe	\$1,500	\$ 200	\$ 55
NSL	Graduate	Sandy Jones	\$ 800	\$ 300	\$ 20

As we have previously discussed, our A-133 audit program now includes completing the DHHS Federal Capital Contribution (FCC) Loans Due Diligence Check List for these students participating in the Health Professions Student Loan Programs. This is to confirm that the results of our testwork of these accounts revealed no findings which will be included in our A-133 audit reports when issued.

The following accounts are disallowed based on our review:

<u>Program</u>	<u>Discipline</u>	<u>Borrower</u>	<u>Principal</u>	<u>Interest</u>	<u>Penalty Charges</u>
NSL	Diploma	John Jones	\$1,800	\$ 300	\$ 20
HPSL	Dentistry	Anne Doe	\$1,000	\$ 200	\$ 50

If you have any questions or comments, please feel free to call me.

Very truly yours,

Independent Audit Firm

Auditor Name

Title