



**Office of the Washington State Auditor
Pat McCarthy**

February 12, 2019

Reply To: Washington State Auditor's Office
3200 Sunset Way S.E.
Olympia, WA 98504

Marla Miller, Director of Fiscal Services
Centralia College
600 Centralia College Blvd
Centralia, WA 98513

Dear Ms. Miller:

As part of our audit of Centralia College, we are required by professional standards to obtain a signed Management Representation Letter.

The purpose of the letter is to confirm information already obtained in discussions with you and your staff and to confirm that you understand your responsibilities with regards to the audit. We understand that representations made in the letter are not a guarantee, but rather constitute a good faith statement to the best of your knowledge and belief.

Attached is the representation letter for you to complete and sign on your government's letterhead. Please be sure to read the representations carefully before printing it; although we have drafted the letter, the representations are yours. If you are not sure about the accuracy of a particular representation, we request that you consult with your staff or legal counsel on the matter to make certain you can make the representation without reservation. If you need clarification on any point or feel that you cannot make a representation, please contact us so that we can discuss it.

The letter needs to be dated as of the date of our audit report, which we expect to be March 7, 2019. We will keep you informed of any changes to this date.

We ask that you share this request with the Board of Trustees to ensure that they also share this understanding and are aware of representations made.

Sincerely,

Evva Kirkwood
Auditor in Charge

Enclosure