From: Brillantes, Heide (SAO)
To: Steve Austin; Jones, Travis (SAO)
Subject: RE: Management Representation Letter Request
Date: Monday, March 21, 2022 8:17:20 AM
Attachments: image002.png
image003.png

Good morning Steve,
Thank you for the signed management representation letter. The audit reports are being formatted right now. As soon as this is complete, I will provide you with the exit conference packet.
I sent the exit conference invitation to you and the Mayor. Please feel free to forward the invite to anyone else who would like to attend.
Sincerely,

Heide Brillantes
Assistant State Auditor, Office of the Washington State Auditor
Mill Creek Office: (425) 948-7401 | Direct Line: (425) 510-0481 |
www.sao.wa.gov
Pronouns: She, Her, Hers
Keeping Washington rooted in #GoodGovernment since 1889:
sao.wa.gov/rooted

From: Steve Austin <saustin@clarkston-wa.com>
Sent: Friday, March 18, 2022 4:50 PM
To: Brillantes, Heide (SAO) <brillantesh@sao.wa.gov>; Jones, Travis (SAO) <jonest@sao.wa.gov>
Subject: RE: Management Representation Letter Request

External Email

I have attached the signed letter.
Have a great weekend!
Thanks,
Steve

From: Brillantes, Heide (SAO) <brillantesh@sao.wa.gov>
Sent: Friday, March 18, 2022 10:27 AM
To: Steve Austin <saustin@clarkston-wa.com>; Jones, Travis (SAO) <jonest@sao.wa.gov>
Subject: RE: Management Representation Letter Request
Hi Steve,
The report date for the management representation letter will be March 18, 2022. Thank you!

From: Steve Austin <saustin@clarkston-wa.com>
Sent: Friday, March 18, 2022 10:26 AM
To: Jones, Travis (SAO) <jonest@sao.wa.gov>
Cc: Brillantes, Heide (SAO) <brillantesh@sao.wa.gov>
Subject: RE: Management Representation Letter Request

External Email

This sounds good – Let me know when you have the date finalized and we will proceed accordingly.

Thanks,
Steve

From: Jones, Travis (SAO) <jonest@sao.wa.gov>
Sent: Thursday, March 17, 2022 5:05 PM
To: Steve Austin <saustin@clarkston-wa.com>
Cc: Brillantes, Heide (SAO) <brillantesh@sao.wa.gov>
Subject: Management Representation Letter Request

Dear Mr. Austin:

As part of our audit of the City of Clarkston, professional standards require us to obtain a signed Management Representation Letter.

The purpose of the letter is to confirm information already discussed with you and your staff during the audit and to confirm that you understand your responsibilities regarding 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.

The representation letter is attached for you to complete and sign on your government's letterhead. Please read the representations carefully before printing; although we drafted the letter, the representations are yours. If you are unsure about the accuracy of a particular representation, we ask that you consult with your staff or take other steps to ensure you can make the representation without reservation. If you need clarification on any point or feel you cannot make a representation, please contact us to discuss.

The letter must be dated as of the date of our audit report, which we expect to be **March 18, 2022**. We will keep you informed of any changes to this date. Please confirm that you expect to be able to provide the signed letter on that date.

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

Sincerely,

Travis Jones
Information Systems Auditor, Office of the Washington State Auditor
www.sao.wa.gov
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