Department of Financial Services ~ Statewide Financial Statements
Consideration of Fraud in Financial Reporting Certification For
Fiscal Year Ending June 30, 2023

JRO Name: _____

The following certification acknowledges the agency management's responsibility to prevent and detect fraud in regards to its own agency financial information to be included in the statewide financial statements for the fiscal year ending June 30, 2023. In the event that agency management is aware of instances of fraud that may have a material effect on the agency's financial statements, this information must be timely provided to the Department of Financial Services in writing. If communication of fraud is required, please provide an explanation that includes the following information: the nature of the fraud, the effect on the agency's financial statements, and the corrective action taken. If necessary, additional information may be requested.

The **agency head** must complete the following certification and return it to the JAC by **July 6, 2023**:

- We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud. Characteristics of fraud include:
    - Concealment through collusion among management, employees, or third parties;
    - Withheld, misrepresented, or falsified documentation;
    - The ability of management to override or instruct others to override what otherwise appears to be effective controls.
- We have no knowledge of any fraud or suspected fraud affecting the agency involving:
    - Management,
    - Employees who have significant roles in internal control, or
    - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of or have disclosed any allegations of fraud or suspected fraud affecting the agency received in communications from employees, former employees, analysts, regulators, service organizations, or others that could have a material effect on the financial statements.

_____   _____
Signature - Agency Head   Date

_____   _____
Printed Name   Phone Number

_____
Title