January 12, 2012

State Auditor’s Office
ATTN: Audrey O’Neill
P.O. Box 12067
Austin, Texas 78711-2067

The following representations are presented in connection with your examination of Texas Woman’s University (University) as of and for the year ended August 31, 2011. We understand that the purpose of your examination is to obtain the necessary audit coverage at the University to express opinions on the federal portion of the Statewide Single Audit. We understand that you will express opinions on the fair presentation of the Schedule of Expenditures of Federal Awards and on compliance and internal control over compliance with major federal programs. Therefore, we confirm, to the best of our knowledge and belief, the following representations made to you relating to your examination of the University.

Management Representations Related to Federal Awards

1. We are responsible for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.

2. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each federal program and have complied, in all material respects, with those requirements, except as follows:

3. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that federal awards are managed in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on federal programs.
4. We have prepared the Schedule of Expenditures of Federal Awards in accordance with OMB Circular A-133 and the Comptroller of Public Accounts’ reporting requirements, and we have included expenditures made during the period being audited for all awards provided directly or indirectly by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.

5. We have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

6. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence that has taken place with federal agencies or pass-through entities that relate to federal programs and related activities.

7. We have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from audits or program reviews (to include audits or reviews issued subsequent to the audit period), except as follows:

8. We believe that the University has complied with the direct and material compliance requirements, except for noncompliance we have disclosed to you.

9. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

11. We have disclosed to you any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of your report.

12. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of your report.

13. We are responsible for taking corrective action on audit findings of the compliance audit.
14. We have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

15. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

16. We have disclosed to you any known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by your report or stated that there were no such known instances.

17. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance was audited.

18. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared and they are prepared on a basis consistent with that presented in the Schedule of Expenditures of Federal Awards.

19. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

20. If applicable, we have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of OMB Circular A-133.

21. If applicable, we have issued management decisions in a timely manner after receipt of each subrecipient’s auditor’s report that identified noncompliance with laws, regulations, or the provisions of contract or grant agreements, and we have ensured that all subrecipients have taken the appropriate and timely corrective action on findings.

22. If applicable, we have considered the results of subrecipients’ audits and have made any necessary adjustments to the University’s books and records.

23. We have charged costs to federal awards in accordance with applicable cost principles.

24. If applicable, we have disclosed all contracts or other agreements with service organizations that relate to the administration of federal awards.
25. If applicable, we have disclosed to you all communications from the University's service organizations and other related parties regarding noncompliance at those organizations, except as follows: OR The University does not have any service organizations or other related parties.

26. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud within the University.

27. We have no knowledge of any fraud or suspected fraud affecting the University involving:
   1. Management.
   2. Employees who have significant roles in internal control.
   3. Others, where the fraud could have a material effect on federal compliance.

(Signature of President and Chancellor)  1/10/12  
(Signature of Vice President for Finance and Administration)  1/10/12  
(Signature of Director of Student Financial Aid)  1/10/12