



## Washington State Auditor's Office

January 14, 2016

Reply To: Washington State Auditor's Office  
3200 Capitol Blvd.  
P.O. Box 40031  
Olympia, WA 98504

Donna Olson  
Office Manager for Community Development  
Chehalis River Basin Flood Authority  
351 NW North Street  
Chehalis, WA 98532

Dear Ms. Olson:

As part of our audit of Chehalis River Basin Flood Authority, 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 a template for you to complete and sign on your government's letterhead. Some items may not apply, so 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 January 28, 2016. We will keep you informed of any changes to this date.

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

Sincerely,

Taylor Kenny  
Auditor in Charge

Enclosure