

July 19, 2007

**J. MICHAEL ALLRED**

Associate Vice Chancellor – Finance/Controller

**The Fiscal Close Certification Letter**

The following representations are being provided to you in connection with the University of California, Davis, fiscal-year-end close process and audit of the consolidated financial statements of the University of California, as of June 30, 2007.

Except as otherwise disclosed in writing to you, I acknowledge my responsibility for the following representations as they relate to the *College of Engineering*.

1. I am responsible for the application of University policies and procedures to ensure efficient and effective use of resources and to prevent and detect fraud in the operation of the *College of Engineering*.
2. I am responsible for establishing and maintaining an effective system of internal controls for business practices and systems developed and used in the *College of Engineering*. I am also responsible for ensuring appropriate use of control systems that are developed and maintained elsewhere but that apply to the *College of Engineering*.

In addition, except as otherwise disclosed in writing to you, I confirm to the best of my knowledge and belief, the following representations as they relate to the *College of Engineering*.

3. There are no material transactions, accounts or agreements, including the accrual of liabilities that have not been properly recorded in the campus accounting records.

In general, items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

4. Communications from regulatory agencies, donors, or other entities concerning noncompliance with laws, regulations, applicable guidelines, directives or with an appropriate standard of care have been disclosed in writing to you.
5. All known allegations of fraud or suspected fraud, particularly with regard to management or staff with internal control responsibilities, have been disclosed to the appropriate campus official or workgroup.
6. The *College of Engineering* manages its funds in compliance with laws, regulations, provisions of contract and grant agreements, and donor restrictions that apply to these funds.

Sincerely,

\_\_\_\_\_  
Enrique J. Lavernia  
Dean – College of Engineering

\_\_\_\_\_  
Date