FISCAL YEAR 2025 AGENCY MANAGEMENT REPRESENTATION LETTER

December 15, 2025
(Date)

To:

Charles M. Arlinghaus
Commissioner
Department of Administrative Services
State of New Hampshire

Dana M. Call
Director of Accounting Services / Comptroller
Department of Administrative Services
State of New Hampshire

Scott T. Eagen
Administrator of Financial Reporting
Department of Administrative Services
State of New Hampshire

From Agency: NH Judicial Branch

As an integral part of the Department of Administrative Service's (DAS) preparation of and KPMG's and/or the LBA's audit of the financial statements of the various funds of the State of New Hampshire as of June 30, 2025, and for the year then ended, the Reporting Entity has prepared all reporting and supporting information requested as of June 30, 2025 for the fiscal year then ended. This includes GAAP financial statements, if applicable, and necessary federal financial reporting.

In connection with the DAS compilation and the audit of the State's financial statements and for the purpose of DAS and the Governor's Office taking responsibility for such financial statements and of KPMG and/or the LBA (the Auditors) expressing an opinion as to whether the financial statements present fairly in all material respects the financial position, results of operations, and changes in fund balances of the State's funds in conformity with generally accepted accounting principles, I (we) make the following representations which are true to the best of my (our) knowledge and belief.

1. As a member of management of the Reporting Entity, I (we) confirm that we are responsible for the fair presentation of the financial information provided by us to DAS or the Auditors which is used in preparing the financial statements of financial position, changes in financial position, and cash flows in conformity with U.S. generally accepted accounting principles.

2. Our Reporting Entity's account closing process, supporting schedules and other required reports have been prepared in accordance with the instructions presented in the Manual of Procedure (MOP) 2400 Annual Closing Review guidance provided for the Fiscal Year ended 2025.

3. Only those account balances for which the Reporting Entity has the legal authority to bring forward to use in future years remained within the Reporting Entity's accounts as of June 30, 2025 and the appropriate legal authority has been cited within the financial system (FCLG) and/or is documented and available for review as required.

4. Only those encumbrances for which the Reporting Entity has the legal authority to bring forward to use in future years or those associated with expenses incurred but unpaid as of June 30, 2025 remained within the

Reporting Entity's accounts as of June 30, 2025. The Reporting Entity has the legal authority (such as Governor and Council's approval of a contract) to incur expenses associated with the encumbered funding beyond June 30, 2025.

5. The Reporting Entity has complied with all applicable laws and regulations in adopting, approving and amending budgets.

6. There have been no communications from regulatory agencies, governmental representatives, employees or others concerning investigations or allegations of noncompliance with, or deficiencies in, financial reporting practices or other matters that could have a material adverse effect on the financial statements.

7. There are no material transactions or related assets or liabilities that have not been properly recorded in the accounting records underlying our Reporting Entity's GAAP financial statements [or the schedule of expenditures of federal awards.] ***(Note: Strike-out bracketed section if there are no federal expenditures.)***

8. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud and for establishing and maintaining effective internal control over financial reporting.

9. We are not aware of any false statements affecting the State's financial statements made to the State's internal auditors or other auditors, whose work may be relying on in connection with the State's audit.

10. We have no knowledge of any fraud or suspected fraud affecting the Reporting Entity involving management, employees who have significant roles in internal control or others where the fraud could have a material effect on the financial statements.

11. We have no knowledge of any allegations of fraud or suspected fraud affecting the Reporting Entity received in communications from employees, former employees, analysts, regulators, or others. *****

12. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

13. No work has been done for private concerns or individuals, outside of the Reporting Entity's statutory authority.

14. There are no side agreements or other arrangements (either written or oral)

15. The following, if any, have been properly recorded or disclosed in the financial system and/or the supporting schedules and reports:

    a. Interfund transactions and interfund receivables or payables, including sales, purchases, loans and transfers.

    b. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.

    c. Agreements to repurchase assets previously sold.

    d. Related-party transactions, including revenues, expenditure/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

        a. We have provided support for any assertion that a transaction with a related party was conducted on terms equivalent to those prevailing in an arm's length transaction.

    e. Guarantees, whether written or oral, under which the Reporting Entity is contingently liable.

    f. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.

    g. Changes in accounting principle affecting consistency.

    h. The existence of and transactions with joint ventures or other related organizations.

16. All material contingent liabilities have been reported and disclosed to DAS and the Attorney General's Office, as applicable, and there are no:

    a. Violations or possible violations of laws or regulations, provisions of contracts and grant agreements, tax or debt limits and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.

    b. Additional unasserted claims or assessments that the legal counsel of our Reporting Entity or under contract to our Reporting Entity has advised us are probable of assertion and that must be disclosed in accordance with generally accepted accounting principles (Statement of Financial Accounting Standard No. 5 now GASB 62).

    c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by generally accepted accounting principles (Statement of Financial Accounting Standard No. 5 now GASB 62).

17. All State-owned equipment (Fixed Asset Inventory) has been reported in accordance with the instructions within Exhibits F and G.

18. A Long-Term Asset Rollforward has been provided by the Reporting Entity (Exhibit E) and accurately reflects all State-owned assets and the related FY2025 activities.

19. All Real-Property and the related Rollforward have been provided by the Reporting Entity (Exhibit E-1) and accurately reflect all State-owned real property and the related FY2025 activities.

20. Our Reporting Entity has satisfactory title to all owned assets and there are no undisclosed liens or encumbrances on such assets, nor has any asset been pledged as collateral unless disclosed.

21. We have complied with all aspects of contractual agreements that would have a material effect on our Reporting Entity's financial statements in the event of noncompliance.

22. Accounts receivable and due from other funds, as reported in the records at June 30, 2025 (via recording in NH FIRST or other notification to the Division of Accounting Services), represent bona fide claims against debtors or other funds arising on or before the balance sheet date.

23. Deferred revenue amounts as of June 30, 2025 have been identified and reported in Exhibit B, including all federal monies received in advance (ARPA).

24. All funds held by a State Reporting Entity as a Trustee have been disclosed in Exhibit D.

25. Consumable Inventories at June 30, 2025 as reported in Exhibit J are based on physical quantities determined ~~as on _____ or~~ at various dates from June 20, 2025 to June 27, 2025 by actual count by competent employees under proper supervision and adjusted for intervening transactions to the end of the year where appropriate. The inventories are stated on the same basis and were determined generally in the same manner as inventories at the end of the preceding year. Provision has been made to reduce excess or obsolete inventories to their estimated net realizable value.

26. All liabilities associated with capital assets have been recorded. All items of capital assets sold, destroyed, abandoned or otherwise disposed of or considered to be obsolete and no longer usable, have been properly written off.

27. To the best of our knowledge:

    a. All liabilities at June 30, 2025, have been recorded in the Reporting Entity's GAAP financial statements as they have been identified within the State's financial system ("**" in the beginning of the Invoice Description field or an alternative method as approved by DAS), and/or communication to the Division of Accounting Services.

    b. All lease commitments (lessee and lessor arrangements) have been properly reported within the lease schedule (Exhibit C).

c. There were no other commitments, contracts or leases which in our judgment, might adversely affect our Reporting Entity or the State, except as already disclosed in the Reporting Entity's GAAP financial statements supporting schedules and other required reports.

d. There are no undisclosed contractual obligations for construction or purchase of real property or equipment.

e. All bank accounts at June 30, 2025 have been reported to Treasury, if applicable.

28. All events subsequent to the date of the statement of net position and through the date of this letter for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

29. With respect to federal award programs: Does the Reporting Entity receive Federal Funding: Yes__X__ No_____ If Yes, the following apply:

a. We have, in accordance with the Year End Closing Manual, Completed the Agency Questionnaire, Completed the Schedule of Expenditures of Federal Awards, and have identified and disclosed in the schedule expenditures made during the audit period for all awards provided 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 direct assistance. We have also provided a reconciliation of revenue versus expenditures as well as a comparison of FY25 versus FY24 expenditures and variance analysis as outlined in the Closing Manual.

b. We are responsible for understanding and complying with, and have complied with in all material respects, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.

c. We are responsible for the design and implementation of programs and controls to prevent and detect fraud in the administration of federal programs. We have no knowledge of any fraud or suspected fraud affecting the entity's federal programs involving:

    i. Management, including management involved in the administration of federal programs

    ii. Employees who have significant roles in internal control over the administration of federal programs

    iii. Others where the fraud could have a material effect on compliance with laws and regulations, and provisions of contract and grant agreements related to its federal programs.

d. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in internal control over compliance or other factors to the date of this letter that might significantly affect internal control.

e. We have complied, with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Circular A-133 Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including those resulting from other audits or program reviews.

f. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.

g. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

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

i. We have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations. ***(Note: Strike-out this item if there are no subrecipients.)***

j. We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements and have ensured that subrecipients have taken the appropriate and timely corrective action of findings. ***(Note: Strike-out this item if there are no subrecipients.)***

k. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records. ***(Note: Strike-out this item if there are no subrecipients.)***

l. Pursuant to RSA 14:35-a, the Reporting Entity has provided copies of all federal audits, if applicable, to the legislative budget assistant within 15 days after the receipt of the audit report. Additionally, copies of all federal audits have been provided to the Division of Accounting Services.

m. 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.

n. We have advised you of all contracts or other agreements with service organizations.

o. If applicable, we have disclosed to you all communications from its service organizations relating to noncompliance at the service organizations.

30. We have made available all financial records and related data to the auditors and DAS unless restricted by law.

31. No false statements affecting the State's financial statements have been made to the auditors, federal auditors, DAS or others who are relying on the information your Reporting Entity as provided/submitted to prepare the financial statements.

32. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

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

Reporting Entity's Head Official Signature

State Court Administrator
Reporting Entity's Head Official Title

12/15/25
Date

Reporting Entity's CFO / Financial Manager Signature

Fiscal Manager
Reporting Entity's CFO / Financial Manager Title

12/15/25
Date

*Item 11. I have knowledge of an allegation of suspected improper payments made by a former employee. As a result of that allegation, NH Department of Justice conducted an initial review of the facts and issued a response on Novemer 25, 2025 in which it concluded no actionable criminal conduct had taken place, and closed its review. Donna Raymond

LIST OF REPORTING ENTITIES TO PROVIDE REPRESENTATION LETTERS:

002 EXECUTIVE OFFICE
002 GOFERR OFFICE
003 OFFICE OF INFORMATION TECHNOLOGY
004 LEGISLATIVE BRANCH
010 JUDICIAL BRANCH
012 MILITARY AFFAIRS AND VETERAN SERVICES
014 DEPARTMENT OF ADMINISTRATIVE SERVICES
018 DEPARTMENT OF AGRICULTURE
020 DEPARTMENT OF JUSTICE
021 OFFICE OF PROFESSIONAL LICENSURE & CERTIFICATION
022 DEPARTMENT OF BUSINESS AND ECONOMIC AFFAIRS
023 DEPARTMENT OF SAFETY
024 INSURANCE DEPARTMENT
026 DEPARTMENT OF LABOR
027 EMPLOYMENT SECURITY DEPARTMENT
032 DEPARTMENT OF STATE
035 DEPARTMENT OF NATURAL AND CULTURAL RESOURCES
038 STATE TREASURY
043 VETERANS HOME
044 DEPARTMENT OF ENVIRONMENTAL SERVICES
046 DEPARTMENT OF CORRECTIONS
052 DEPARTMENT OF ENERGY
056 DEPARTMENT OF EDUCATION
072 BANKING COMMISSION
075 FISH AND GAME DEPARTMENT
077 LIQUOR COMMISSION
083 LOTTERY COMMISSION
084 DEPARTMENT OF REVENUE ADMINISTRATION
095 DEPARTMENT OF HEALTH & HUMAN SERVICES (for all agencies within Department)
096 DEPARTMENT OF TRANSPORTATION