

Management Representation Letter

Date: _____
Place: _____

To,
The Auditors

Subject: Management Representation Letter for the audit of financial statements for the year ended

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of **[Company Name]** for the year ended **[Date]**.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with applicable accounting standards and for the maintenance of adequate accounting records and internal controls.

We confirm, to the best of our knowledge and belief, the following representations:

1. All accounting records and related information have been made available to you.
2. The financial statements are free from material misstatements, including omissions.
3. All transactions have been recorded and are reflected in the financial statements.
4. There have been no instances of fraud or suspected fraud affecting the entity.
5. All liabilities, both actual and contingent, have been disclosed and adequately provided for.
6. All events subsequent to the date of the financial statements and up to the date of this letter which require adjustment or disclosure have been considered.

We confirm that the above representations are made on the basis of inquiries of management and staff with relevant knowledge and belief and reflect our best judgment.

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Chief Executive Officer

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Chief Financial Officer

Important Notes:

- This letter is a formal representation by management to the auditors regarding the financial statements.
- It should be signed by persons with appropriate authority, usually CEO and CFO.
- False or misleading representations can have legal and regulatory consequences.
- The contents may be tailored to suit specific audit or industry requirements.
- Review carefully before signing to ensure all statements are accurate and complete.