

Management Representation Letter

[Date]

[Auditor's Name]

[Audit Firm Name]

[Address Line 1]

[City, State ZIP]

Dear [Auditor's Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the year ended [Date], for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the company in accordance with [Applicable Financial Reporting Framework].

We acknowledge our responsibility for the fair presentation in the financial statements of financial position, results of operations and cash flows in conformity with [Applicable Financial Reporting Framework].

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

1. All accounting records and related information, including minutes of all meetings of shareholders and the board of directors, have been made available to you.
2. The financial statements are free of material misstatements, including omissions.
3. There have been no frauds or suspected frauds affecting the entity involving management or employees having significant roles in internal control.
4. All transactions have been recorded and are reflected in the financial statements.
5. There are no unrecorded liabilities or contingent liabilities that require disclosure.
6. All related party transactions have been appropriately identified and disclosed.
7. There have been no events subsequent to the balance sheet date which require adjustment or disclosure in the financial statements.

We have complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

Yours sincerely,

[Name]

[Title]

[Company Name]

Important Notes:

- This letter is typically signed by senior management and/or those charged with governance.
- It serves as written evidence of management's responsibilities and assertions during an audit.
- Auditors rely on this letter, but it does not replace audit evidence or procedures.
- Providing false statements in the letter may have serious legal implications.
- This is a standard template; specifics should be tailored for each audit engagement.