

# Year-End Audit Management Representation Letter

Date: [Date]

To: [Audit Firm Name]

Address: [Audit Firm Address]

Attention: [Audit Partner/Manager Name]

Dear [Auditor's Name],

We are providing this letter in connection with your audit of the financial statements of [Company Name] for the year ended [Year-End Date], for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position and the results of operations of [Company Name] in accordance with [Applicable Financial Reporting Framework].

## Management's Responsibilities

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework] and confirm, to the best of our knowledge and belief, the following representations:

- The financial statements are free of material misstatements, including omissions;
- All relevant books and records have been made available to you for the purposes of your audit;
- All transactions have been properly recorded and reflected in the financial statements;
- There have been no irregularities involving management or employees who have a significant role in internal control;
- All known actual or possible non-compliance with laws and regulations whose effects should be considered in preparing the financial statements have been disclosed;
- We have disclosed to you the identity of related party relationships and all related party transactions;
- There are no unrecorded liabilities or contingent liabilities that require disclosure under [Applicable Financial Reporting Framework];
- There have been no events subsequent to year-end that require adjustment or disclosure in the financial statements.

## Other Information

We have provided you with all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation, and other matters. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices, which could have a material effect on the financial statements.

We confirm that the representations above are made on the basis of adequate records and supporting documentation and that, to the best of our knowledge and belief, they are true and accurate.

---

[Name]

[Position/Title]

[Company Name]

---

[Name]

[Position/Title]

[Company Name]

### **Important Notes:**

- This letter is a formal requirement ensuring management affirms the accuracy and completeness of financial statements.
- Audit representation letters are legally significant and should be signed by authorized management.
- Inaccurate or incomplete representations can have legal and regulatory repercussions.
- The letter's content may be adjusted to suit the company's specific situation or auditor's requirements.
- The letter does not replace other audit evidence and is one part of overall audit documentation.