

# Audit Representation Letter

[On the letterhead of the entity]

[Date]

To,

The Auditors

[Name of Audit Firm]

[Address]

**Subject:** Management Representation Letter for the year ended [Financial Year End Date]

Dear Sirs,

This letter is provided in connection with your audit of the financial statements of [Entity Name] for the year ended [Financial Year End Date] for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position, results of operations, and cash flows of the entity in accordance with the applicable financial reporting framework.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with [Indicate applicable accounting standards/framework] and confirm, to the best of our knowledge and belief, the following representations:

1. The financial statements and all related records have been made available to you for your examination.
2. The financial statements are free of material misstatements, including omissions.
3. All transactions undertaken by the entity have been properly recorded and are reflected in the financial statements.
4. There have been no frauds or suspected frauds that affect the entity and involve management or employees having a significant role in internal control.
5. All known actual or possible litigation and claims have been disclosed to you and accounted for appropriately.
6. There are no events after the reporting period which require adjustment or disclosure in the financial statements.
7. All contractual agreements, commitments, and contingent liabilities have been properly disclosed in the financial statements.
8. We have complied with all aspects of contractual agreements that may affect the financial statements.

We confirm that the representations above are true and correct to the best of our knowledge and belief as of the date of this letter.

Yours faithfully,

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[Name of Chief Executive]

[Designation]

[Entity Name]

Date: \_\_\_\_\_

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[Name of Chief Finance Officer]

[Designation]

[Entity Name]

Date: \_\_\_\_\_

**Important Notes:**

- The Audit Representation Letter is a formal statement from management to auditors regarding the accuracy and completeness of the financial statements.
- It should be signed by those charged with governance (e.g., CEO, CFO).
- This document does not relieve the auditor of their responsibilities but supports the audit evidence collected.
- Misrepresentation or omission may have legal implications for management.