

# Internal Control Representation Letter

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

To:

[Auditor's Name]

[Auditor's Firm]

[Address]

Dear [Auditor's Name],

Subject: Management Representation Regarding Internal Controls

We, the undersigned, in connection with your audit of the financial statements of [Company Name] for the year ended [Fiscal Year End], hereby confirm the following representations as required by your audit and by applicable auditing standards:

1. We acknowledge our responsibility for establishing and maintaining adequate internal control over financial reporting and the preparation of financial statements in accordance with [applicable accounting standards].
2. We have disclosed to you all known deficiencies and material weaknesses in the design and operation of internal controls that could adversely affect our ability to record, process, summarize, and report financial information.
3. We have disclosed to you any changes in internal control over financial reporting that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting during the period covered by your audit.
4. All records and related information requested by you have been made available for your inspection.
5. We have responded fully to all inquiries made to us by you during the course of the audit.
6. We are not aware of any instances of fraud, suspected fraud, or allegations involving management, employees, or others that could have a significant impact on internal controls.

We understand that your audit was planned and conducted in accordance with generally accepted auditing standards, which are designed to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement.

We acknowledge our continued commitment to maintaining effective internal controls and to reporting any significant deficiencies or changes as required.

Sincerely,

\_\_\_\_\_  
[Name]

[Position/Title]

[Company Name]

\_\_\_\_\_  
[Name]

[Position/Title]

[Company Name]

## Important Notes

- This letter should be signed by senior management (e.g., CEO, CFO) who are responsible for internal controls.
- It is an essential part of the audit process and supports the auditor's understanding and assessment of internal controls.

- Any modifications or additional disclosures required by your company or auditor should be incorporated.
- This letter forms part of the audit evidence and may have legal significance.