

Subsequent Events Representation Letter

Date: [Insert Date]

To: [Auditor's Name]

Auditor's Firm Name]

[Auditor's Address]

Dear [Auditor's Name],

This letter is provided in connection with your audit of the financial statements of [Company Name] for the year ended [Financial Year End], 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].

Identification of Subsequent Events

We confirm to the best of our knowledge and belief, and as at the date of this letter, the following representations:

1. All events subsequent to the date of the financial statements and up to the date of this letter that may require adjustment or disclosure within the financial statements have been identified and properly accounted for or disclosed.
2. No events have occurred and no facts have been discovered subsequent to the date of the financial statements which would require adjustment to, or disclosure in, the financial statements except as disclosed to you.
3. There have been no significant changes in the Company's financial position or results of operations since [Financial Year End] to the date of this letter other than those already disclosed to you.
4. There have been no changes in the Company's ownership, management, or operations that would significantly impact the financial statements.
5. We have made available to you all minutes of meetings of shareholders, directors and committees of directors (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the date of this letter.

We acknowledge our responsibility for identifying, disclosing, and accounting for subsequent events in accordance with [Applicable Financial Reporting Framework].

Sincerely,

[Name]

[Title]

[Company Name]

Important Notes:

- This letter is usually addressed to the auditor and should be signed by responsible management.
- It is tailored to the entity, reporting framework, and audit requirements.
- The document assists auditors in confirming management's awareness and disclosure of all post-balance sheet events.
- Omission or misstatement regarding subsequent events could result in audit qualification or restatement.
- Always consult legal and accounting advisors for customizing the representation letter.