

Internal Control Representation Letter

Date: _____

To

[Auditor/Accounting Firm Name]

[Address]

Dear Sir/Madam,

This letter is provided to you 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 [Company Name] in conformity with generally accepted accounting principles.

Internal Control Representations

We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and error. We also confirm the following:

- We have designed and maintained internal controls relevant to the preparation and fair presentation of financial statements.
- We have evaluated the effectiveness of the internal control system and have taken necessary actions to address any identified weaknesses.
- There have been no significant changes in internal control over financial reporting during the year covered by this letter.
- We have disclosed to you all deficiencies in the design or operation of internal controls, including any fraud or suspected fraud.
- All transactions have been properly recorded and reflected in the accounting records.
- We have communicated to you all significant facts relating to any frauds or suspected frauds that may impact the company.

To the best of our knowledge and belief, no events have occurred since the date of the financial statements that would require adjustment or disclosure in the financial statements.

Sincerely,

[Name]

[Title/Position]

[Company Name]

Important Notes:

- An Internal Control Representation Letter is a key document provided by management to external auditors during an audit.
- It confirms management's responsibility and assertions regarding the effectiveness of internal controls.
- The letter should be carefully reviewed and signed only by authorized company representatives.
- This document is essential in supporting the audit process and reinforcing accountability for internal controls.

