

# Management Representation Letter

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

To,

[Auditor's Name / Audit Firm]

[Auditor's Address]

Dear Sir / Madam,

We, the undersigned, in our capacity as management of **[Company Name]** for the period ended **[Financial Year End Date]**, hereby make the following representations in connection with the audit of the financial statements for the year then ended:

1. All accounting records, relevant information, and documentation have been made available to you for the purpose of your audit.
2. The financial statements are free from material misstatement, including omissions, and have been prepared in accordance with applicable accounting standards.
3. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you.
4. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities.
5. All liabilities, both actual and contingent, have been disclosed to you.
6. No subsequent event that requires adjustment or disclosure in the financial statements has occurred since the balance sheet date.

Please let us know if you require any further information or clarification.

Yours faithfully,

For **[Company Name]**

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

[Designation]

[Date]

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

[Designation]

[Date]

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**Important Notes:**

- This letter is a key component of the audit process and is required by auditors as evidence of management's responsibilities.
- The content should be tailored to include all representations requested by the auditor for the relevant reporting period.
- All facts and statements in this letter must be accurate and supported by the company's records and evidence.
- The letter is typically signed by senior management, such as the CEO and CFO.
- Retention of a signed copy of this letter is advised for both management and auditor records.