

Sample Written Representation Letter for Auditors

Date: June 30, 2024

To: Smith & Co., Chartered Accountants

145 Main Street, 2nd Floor

City, Country

Subject: Written Representation Letter for the Audit of ABC Ltd.

For the year ended: March 31, 2024

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of ABC Ltd. for the year ended March 31, 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Company as of March 31, 2024, and of its financial performance and its cash flows for the year then ended in accordance with the applicable financial reporting framework.

We acknowledge our responsibility for the preparation of the financial statements in accordance with the applicable accounting standards and for maintaining adequate accounting records and internal controls.

We confirm, to the best of our knowledge and belief, the following representations:

- The financial statements are free from material misstatement, including omissions.
- All transactions have been properly recorded and are reflected in the financial statements.
- We have made available all relevant information and access to persons within the entity for the purpose of your audit.
- There are no unrecorded liabilities or contingent liabilities other than those disclosed in the financial statements.
- There are no instances of fraud or suspected fraud involving management or employees who have a significant role in internal control.
- All related party transactions have been disclosed and properly accounted for.
- No events have occurred subsequent to the balance sheet date which require adjustment or disclosure in the financial statements.

We confirm that the above representations are made on behalf of the Board of Directors of ABC Ltd. and in accordance with the approval granted at the meeting of the Board held on June 28, 2024.

Yours faithfully,

For ABC Ltd.

Mr. John Doe

Managing Director

Important Notes:

- This letter is an important part of audit evidence and is usually signed by senior management.
- It confirms management's responsibilities and disclosures to the auditors.
- Misrepresentation or omission can have legal implications for signatories.
- The content should be tailored to the circumstances and period under audit.
- Sign the letter on company letterhead for authenticity.