

Standard Representation Letter for Audit Evidence

Date: _____

To:

[Auditor's Name / Audit Firm]

[Address Line 1]

[Address Line 2]

Dear Sir/Madam,

This representation letter is provided 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 give a true and fair view in accordance with applicable financial reporting framework.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the applicable accounting standards and confirm, to the best of our knowledge and belief, the following representations:

- The financial statements are free of material misstatements, including omissions.
- All transactions have been recorded and are reflected in the financial statements.
- We have made available all relevant information and access as agreed in terms of audit engagement.
- There are no unrecorded liabilities or contingent liabilities other than those disclosed.
- No events have occurred subsequent to year-end which require adjustment to or disclosure in the financial statements.
- All legal claims and possible litigation have been disclosed to you and accounted for appropriately.
- The company has complied with all applicable laws and regulations.

These representations are made to assist you in forming your opinion on the financial statements.

Yours faithfully,

[Name]

[Title]

[Company Name]

[Date]

Important Notes:

- This letter should be dated as close as practicable to, but not after, the date of the auditor's report.
- All representations should be tailored to the specific circumstances of the entity and audit engagement.
- This letter must be signed by those responsible for the preparation of the financial statements, typically senior management.
- An accurate and complete representation letter strengthens the credibility of the audit evidence.