

Sample Auditorâ€™s Required Representation Letter

Date: [Insert Date]

To: [Name of Audit Firm]

Address: [Audit Firm Address]

Subject: Management Representation Letter in connection with the audit of the financial statements for the year ended [Insert Date]

Dear [Auditorâ€™s Name],

We are providing this representation letter in connection with your audit of the financial statements of [Entity Name] for the year ended [Insert Date], for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of [Entity Name] as of [Insert Date] and the results of its operations and cash flows for the year then ended in accordance with [Applicable Financial Reporting Framework].

Our Responsibilities

We acknowledge and confirm that we are responsible for:

- The preparation and fair presentation of the financial statements in accordance with [Applicable Financial Reporting Framework];
- Designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- Providing you with all relevant information and access to employees as necessary for the audit.

Specific Representations

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

- We have made available all financial records and related data.
- No irregularities involving management or employees have come to our attention.
- All events subsequent to the date of the financial statements and for which applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.
- We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- There have been no instances of fraud or suspected fraud affecting the entity involving management or employees.

We acknowledge our responsibility for the accuracy and completeness of the information provided and confirm that all material matters have been disclosed to you.

Yours faithfully,

[Name]

[Title/Position]

[Entity Name]

Important Notes:

- This letter is typically required at the conclusion of audit fieldwork.
- It must be signed by senior management with appropriate authority.
- The contents should be tailored to the specific circumstances of the audit and entity.
- Omitting relevant disclosures or misstatements in this letter can have serious legal and professional implications.