

[Date]

To,  
The Auditors  
[Auditing Firm Name]  
[Auditing Firm Address]

## Management Representation Letter

Dear Sirs/Madams,

This 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 the applicable financial reporting framework.

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

1. All accounting records, relevant information, and documents have been made available to you for the purpose of your audit.
2. The financial statements are free of material misstatements, including omissions.
3. All transactions undertaken by the company have been properly recorded and reflected in the accounting records.
4. We have disclosed all significant estimates and judgments made in the preparation of the financial statements.
5. There have been no events since the balance sheet date that require adjustment of or disclosure in the financial statements except as disclosed.
6. All known actual or possible litigation and claims have been disclosed to you and appropriately accounted for.
7. We have complied with all aspects of contractual agreements that could have a material effect on the financial statements.
8. No irregularities involving management or employees that could have a material effect on the financial statements have occurred.

We confirm that the representations above are made on the basis of adequate internal controls and due diligence.

Yours faithfully,

For and on behalf of **[Company Name]**

---

[Name]  
[Title]

---

[Name]  
[Title]

**Important Notes:**

- This letter should be signed by authorized representatives of the management.
- It serves as written evidence of management's responsibilities and representations to the auditor.
- The content should be tailored to the specific circumstances of the company and the audit.
- False declarations in this letter can have legal consequences.
- Consult with your auditor for any required modifications or additional representations.