

[Company Letterhead]

Date: [Insert Date]

[External Auditor Firm Name]

[Auditor Address Line 1]

[Auditor Address Line 2]

Attention: [Auditor's Name]

Management Representation Letter

Dear Sir/Madam,

This letter is provided in connection with your audit of the financial statements of **[Company Name]** for the year ended **[Fiscal Year End Date]** for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Company in accordance with [applicable accounting framework, e.g., International Financial Reporting Standards].

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

1. All financial records and related information have been made available to you for the purposes of your audit.
2. The financial statements are free from material misstatement, including omissions.
3. All transactions have been recorded and are reflected in the financial statements.
4. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
6. There are no unrecorded liabilities or contingent liabilities that would require disclosure or adjustment in the financial statements.
7. All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure, have been adjusted or disclosed.
8. There have been no irregularities involving management or employees with a significant role in internal controls or that could have a material effect on the financial statements.

These representations are made with the full approval of the Board of Directors.

[Name]

[Title / Position]

[Company Name]

[Name]

[Title / Position]

[Company Name]

Sincerely,

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

Important Notes:

- This letter must be signed by authorized members of management.

- It is tailored to each audit engagement based on the auditor's requirements.
- The representations made are critical to the audit process and legal responsibilities.
- Falsification or omission of information can have significant legal consequences.
- Retain a copy of the signed letter for company records and future reference.