

# Auditor Representation Letter

**Date:** [Insert Date]

**To:** [Auditor's Name]

[Auditor's Firm Name]

[Auditor's Address]

**Subject:** Representation Letter for the Audit of the Financial Statements for the Year Ended [Insert Date]

We are providing this letter in connection with your audit of the financial statements of [Company Name] for the year ended [Insert 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 confirm, to the best of our knowledge and belief, that:

- The financial statements are complete and present fairly the financial position and performance of the company.
- All relevant accounting records, documentation, and other matters have been made available to you for inspection.
- All transactions undertaken by the company have been properly recorded and reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations.
- There are no unrecorded liabilities or contingent liabilities other than those disclosed or noted in the financial statements.
- All related party relationships and transactions have been appropriately accounted for and disclosed.
- We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and error.
- 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.
- No events have occurred subsequent to the balance sheet date that would require adjustment or disclosure in the financial statements.

This letter is provided to you in connection with your audit, in accordance with professional auditing standards.

Yours truly,

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[Name & Title]

[Company Name]

## Important Notes:

- This letter should be signed by authorized company representatives (typically, the CEO and CFO).

- The contents must reflect the specific circumstances and findings related to the year and audit in question.
- Omissions or misrepresentations in this letter can have legal implications.
- This document supports the auditor's evidence base but does not relieve the auditor of their responsibilities.