

[Letterhead of the Entity]

Date: [Insert Date]

To:

[Name of Audit Firm]

[Address]

Written Representations Letter

Dear Sir/Madam,

This letter is provided in connection with your audit of the financial statements of [Entity Name] for the year ended [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] and its financial performance and cash flows in accordance with [applicable financial reporting framework].

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

1. We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with [applicable financial reporting framework];
2. All financial records and related information have been made available to you for the purpose of your audit;
3. All transactions have been recorded and are reflected in the financial statements;
4. There are no unrecorded transactions or undisclosed assets or liabilities;
5. There have been no events subsequent to the period end which require adjustment or disclosure in the financial statements;
6. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for;
7. We have disclosed to you the identity of related parties and all the related party relationships and transactions of which we are aware.

We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud, and 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.

We confirm that the representations we have made are true and correct to the best of our knowledge and belief.

Yours faithfully,

[Name of Chief Executive Officer]

[Designation]

[Entity Name]

[Name of Chief Financial Officer]

[Designation]

[Entity Name]

Important Notes:

- This representation letter is required by the auditor as audit evidence.
- It must be signed by those charged with governance, usually CEO and CFO.
- It does not replace other audit evidence, but supplements it.
- False or misleading information in this letter can have serious legal consequences.
- Ensure completeness and accuracy before signing.

