

Management Representation Letter

Date: _____

To: _____

Dear Sir/Madam,

We are providing this letter in connection with your audit of the financial statements of **[Company Name]** for the year ended **[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 the applicable financial reporting framework.

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

- The financial statements are complete and have been prepared in accordance with applicable accounting standards.
- All transactions have been properly recorded and are reflected in the accounts.
- All related party relationships and transactions have been disclosed.
- There are no unrecorded liabilities or contingent liabilities that require disclosure.
- All events subsequent to the reporting date which require adjustment or disclosure have been made.
- We have made available to you all records and relevant information.
- We have complied with all aspects of contractual agreements that would have a material impact on the financial statements.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud and error.

There have been no:

- Fraud or suspected fraud affecting the Company involving management or employees with significant roles in internal control; or
- Allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators, or others.

Sincerely,

[Name]

[Title/Position]

[Company Name]

[Name]

[Title/Position]

[Company Name]

Important Notes:

- This letter is a formal, written statement from management to the auditor.
- It should be tailored to fit the specifics of each engagement and entity.
- Providing inaccurate or false representations can have legal and professional consequences.
- This letter is typically signed by the chief executive and chief financial officer.
- Review the content carefully and consult with advisors if needed before signing.

