

Management Representation Letter

Date: [Insert Date]

To: [Insert Auditor's Name]

[Insert Firm's Name]

[Insert Firm's Address]

Dear [Auditor's Name],

We are providing this representation letter in connection with your audit of the financial statements of [Company Name] for the year ended [Insert Year] for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with [Applicable Financial Reporting Framework].

We acknowledge our responsibility for the fair presentation of these financial statements in accordance with [Applicable Financial Reporting Framework]. We confirm that the following representations are made to the best of our knowledge and belief:

- We have provided you with complete access to all records and documentation necessary for your audit.
- The financial statements are free of material misstatement, including omissions.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- No fraud, allegations of fraud, or suspected fraud has occurred involving management or employees with significant roles in internal control.
- We have disclosed to you all known contingent liabilities and commitments.
- We have complied with all laws and regulations that could have a material effect on the financial statements.

Please let us know if you need any further information or clarification regarding these representations.

Sincerely,

[Your Name]

[Your Title]

[Company Name]

[Company Address]