

# Management Representation Letter Format - Sample Format

[Your Company Letterhead]

[Date]

[External Auditor's Name]

[External Auditor's Firm]

[Address Line 1]

[Address Line 2]

[City, State, ZIP Code]

Dear [External Auditor's Name],

Re: Management Representation Letter

We appreciate the opportunity to work with your firm in connection with the audit of the financial statements of [Your Company Name] for the fiscal year ended [Date]. In connection with your audit, we are providing you with this representation letter.

We, the management of [Your Company Name], confirm the following representations:

**1. Financial Statements:**

- The financial statements have been prepared in conformity with the generally accepted accounting principles (GAAP) and present fairly the financial position, results of operations, and cash flows of the company.

**2. Internal Control:**

- Management is responsible for establishing and maintaining effective internal control over financial reporting, and there have been no significant changes in the internal control over financial reporting that could have a material effect on the company's ability to record, process, summarize, and report financial data.

**3. Fraud and Illegal Acts:**

- To the best of our knowledge, there has been no fraud or illegal acts that have materially affected or are reasonably likely to materially affect the financial statements.

**4. Litigation:**

- Except as disclosed in the financial statements or in the notes thereto, there are no pending or threatened legal actions, claims, or assessments that could have a material effect on the financial statements.

**5. Completeness of Information:**

- All significant information and documentation related to the company's operations and financial transactions have been made available to your firm.

**6. Subsequent Events:**

- We have disclosed all significant events occurring after the balance sheet date that would require adjustment to, or disclosure in, the financial statements.

This representation letter is provided to you in connection with your audit of the financial statements of [Your Company Name] and should be read in conjunction with the auditor's report. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud, as well as the preparation of financial statements.

Please let us know if you need any further information or clarification. We appreciate your professional services and look forward to a successful audit.

Sincerely,

[Your Name]

[Your Title]

[Your Company Name]

[Your Contact Information]