

[Company Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Subject: Representation Letter for Agreed-Upon Procedures Regarding Payroll Disbursements

Dear [Partner Name],

In connection with your engagement to apply agreed-upon procedures to the payroll disbursement records of [Company Name] for the period [Start Date] to [End Date], we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We acknowledge our responsibility for the payroll records and disbursements in accordance with company policy and applicable laws.
2. We are responsible for the selection of the criteria and for determining that such criteria are appropriate for our purposes.
3. We have provided you with access to all relevant payroll records, including employee files, timecards, tax filings, and bank statements.
4. The payroll data provided to you is complete and accurate as recorded in the company's accounting system.
5. There are no material transactions that have not been properly recorded in the payroll records underlying the disbursements.
6. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations regarding payroll and taxation.
7. We have disclosed to you any knowledge of fraud or suspected fraud affecting the payroll system involving management, employees, or third parties.
8. No events have occurred subsequent to the period being examined that would require adjustment to or modification of the payroll data.

We understand that your procedures were limited to those agreed upon and do not constitute an examination or a review of the payroll records.

Sincerely,

[Signature]

[Name of Authorized Official]

[Title/Position]

[Signature]

[Name of Chief Financial Officer/Controller]

[Title/Position]