

[Date]

[Auditor Name]

[Audit Firm Name]

[Address]

[City, State, Zip Code]

Subject: Board of Directors Fraud Representation Letter

Dear [Auditor Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the period ended [Date]. We acknowledge our responsibility as members of the Board of Directors for the oversight of the company's internal controls and financial reporting processes.

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

- We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
- 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 have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.
- We have disclosed to you all instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

This letter is intended solely for the use of [Audit Firm Name] in connection with the audit of the financial statements and should not be used for any other purpose.

Sincerely,

[Name of Chairperson/Board Member]

On behalf of the Board of Directors

[Company Name]