[Date]

[Recipient Name]
[Recipient Title]
[Company Name]
[Company Address]

Subject: Management Representation Letter Regarding Information Technology Control Deficiencies

Dear [Recipient Name],

This representation letter is provided in connection with the audit/assessment of the Information Technology (IT) internal control environment of [Company Name] for the period ending [Date]. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud and error within our IT systems.

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

1. We acknowledge the deficiencies in IT internal controls identified during the assessment, specifically relating to: [List key areas such as User Access Management, Change Management, Logical Security, or Data Backup].

2. We have disclosed all significant deficiencies and material weaknesses in the design or operation of IT controls that could adversely affect the entity's ability to record, process, summarize, and report financial or operational data.

3. We have provided all relevant documentation and information regarding the identified IT control gaps and the systems impacted.

4. We acknowledge that the following specific deficiencies remain unresolved as of the date of this letter:

- [Description of Deficiency 1]
- [Description of Deficiency 2]

5. Management has evaluated the risks associated with these deficiencies and has determined the following: [Briefly state if risks are accepted or if remediation is in progress].

6. We have disclosed any known instances of unauthorized access, data breaches, or system irregularities resulting from these control weaknesses.

7. [Optional] We have outlined a remediation plan with the following expected completion dates: [List dates].

Sincerely,

[Signature]

[Name of Authorized Official]
[Title/Position]
[Company Name]

[Signature]

[Name of Chief Information Officer/IT Manager]
[Title/Position]
[Company Name]