[Company Letterhead]

[Date]

[To: External/Internal Audit Firm Name]
[Address]
[City, State, Zip Code]

Subject: Management Representation Letter Regarding Internal Control Deficiencies

Dear [Name of Auditor/Audit Partner],

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 for the design, implementation, and maintenance of internal controls to prevent and detect fraud and error.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. We acknowledge that we have been informed of the internal control deficiencies identified during the audit, specifically: [List specific deficiencies or refer to an attached schedule].

2. We have provided you with all relevant information and access to all records regarding these identified deficiencies.

3. We have evaluated the significance of these deficiencies and have determined whether they constitute material weaknesses or significant deficiencies in accordance with applicable reporting frameworks.

4. Regarding the identified deficiencies, we have taken, or plan to take, the following remedial actions: [Briefly describe remediation plan or refer to attached Corrective Action Plan].

5. We confirm that there have been no subsequent events or changes in internal control that would significantly affect the financial statements or the status of the deficiencies since the date of the audit report.

6. We believe the effects of any uncorrected misstatements related to these control gaps are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Sincerely,

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[Name of Chief Executive Officer]
Chief Executive Officer

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[Name of Chief Financial Officer]
Chief Financial Officer