

Date: [Insert Date]

To: [Insert Name of Auditor/Board of Directors/Compliance Officer]

From: [Insert Name of Responsible Officer/Department Head]

Subject: Internal Control Fraud Vulnerability Representation Letter

In connection with the assessment of the internal control environment of [Company Name] for the period ending [Date], I/we acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

I/we confirm, to the best of our knowledge and belief, the following representations:

- **Responsibility:** We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- **Knowledge of Fraud:** We have disclosed to you all information that we are aware of regarding any actual, suspected, or alleged 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 or operations.
- **Vulnerability Assessment:** We have conducted a formal risk assessment to identify areas vulnerable to fraud, including but not limited to:
 - Asset misappropriation;
 - Corruption and bribery;
 - Fraudulent financial reporting;
 - Unauthorized access to electronic data.
- **Control Deficiencies:** We have disclosed all known significant deficiencies and material weaknesses in the design or operation of internal controls that could adversely affect the entity's ability to record, process, summarize, and report financial data.
- **Compliance:** We have no knowledge of any instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial reports or assessing operational risk.
- **Mitigation:** Adequate procedures, such as segregation of duties, regular reconciliations, and periodic audits, have been implemented to address identified fraud vulnerabilities.

Sincerely,

[Signature]
[Typed Name]
[Title]

[Date]