

[Company Letterhead]

[Date]

[Name of Forensic Accounting Firm]

[Address of Firm]

[City, State, Zip Code]

Subject: Management Representation Letter - Forensic Accounting Investigation

Dear [Engagement Partner Name],

This representation letter is provided in connection with your forensic accounting investigation regarding [Description of Matter/Incident] for the period of [Start Date] to [End Date]. We confirm that we are responsible for the following representations made to you during your engagement:

1. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud, error, and non-compliance with laws and regulations.
2. We have made available to you all financial records, related data, and relevant documentation requested for the purpose of this investigation.
3. We have disclosed to you all facts relating to any known or suspected fraud, or allegations of fraud, affecting the entity that were communicated by employees, former employees, analysts, regulators, or others.
4. We confirm that there have been no omissions of material facts or misrepresentations of information provided to your team during the course of your fieldwork.
5. We have disclosed to you the identity of all related parties and all the related party relationships and transactions of which we are aware.
6. To the best of our knowledge, the information provided regarding [Specific Asset/Account/Transaction] is complete and accurate.
7. We understand that your work was performed in accordance with [Professional Standards, e.g., AICPA Statement on Standards for Forensic Services] and does not constitute an audit conducted in accordance with GAAS.
8. No events have occurred subsequent to the period under investigation that would require adjustment to or disclosure in your final report.

Sincerely,

[Signature]
[Name of Chief Executive Officer]
[Title]

[Signature]
[Name of Chief Financial Officer]
[Title]