

[Date]

[Company Name]  
[Company Address]  
[City, State, Zip Code]

To: [Name of Auditor/Financial Institution]

**Subject: Fraud Risk Acknowledgment Representation Letter**

Dear [Recipient Name],

This representation letter is provided in connection with your [audit/review/examination] 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.

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

1. We acknowledge that management is responsible for the company's internal control system.
2. 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.
3. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - o Management;
  - o Employees who have significant roles in internal control; or
  - o Others where the fraud could have a material effect on the financial statements.
4. 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.
5. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets.

Sincerely,

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

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