### MANAGEMENT REPRESENTATION LETTER

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| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  |  |  |  |  |

**TO: THE AUDITOR-GENERAL DATE**

This representation letter is provided in connection with your audit of the financial statements of *[insert name of audited entity]* for the year ended *[insert the date of financial year end]* for the purpose of expressing an opinion as to whether or not the financial statements present fairly, in all material respects, the financial position of *[insert name of audited entity]* as at *[insert the date of financial year end]* and the results of its operations and its cash flows for the year then ended in accordance with *[insert applicable financial reporting requirement e.g. IPSAS]*.

We acknowledge our responsibility for the accuracy of the accounting records and the fair presentation of the financial statements and we confirm, to the best of our knowledge and belief, the following representations given to you in connection with your duties as auditors of *[insert name of audited entity]*  for the year ended *[insert the date of financial year end]*.

**Accounting policies**

The accounting policies used by the *[insert name of audited entity]* are as stated in the financial statements and are consistent with those of the previous year.

**Accounting records and transactions**

1. We as management responsible for the design and implementation of internal controls to prevent and detect error, misstatements and fraud.
2. We have made available to you all books of account and supporting documentation and all minutes of meetings and no such information has been withheld.
3. To our knowledge the financial statements are free of material misstatements including omissions. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
4. We have no plans that may alter materially the carrying value or classification of assets and liabilities reflected in the financial statements.
5. Except as disclosed in the financial statements, the results of operations for the year were not materially affected by transactions of an extraordinary or abnormal nature or of a sort not usually undertaken by the *[insert name of audited entity]*, or items relating to a prior year.

1. All transfer payments have been properly and completed accounted for and has been recorded in the proper period.

1. The Appropriation account reflects a complete record of all expenditure relating to the financial transactions of the budgetary vote under our control as well as all allocated funds ( budgeted, adjustments and special authorisations by the minister).
2. The budget has been prepared in accordance with the relevant regulations and instructions and is in line with set criteria and objectives.
3. Personnel expenditure represents payments in respect of services which have been rendered to the *[insert name of audited entity]* by employees on the payroll of the *[insert name of audited entity].*

**Assets**

1. We have no plans or intentions that will result in any excess or obsolete inventory.
2. The *[insert name of audited entity]* has satisfactory title to all assets, and there are no liens or encumbrances on the *[insert name of audited entity]*’s assets in favour of third parties.
3. All assets were maintained and were stored in good condition during the financial year.
4. The current assets in the financial statements are expected, in our opinion, to produce at least the amounts at which they are stated. Adequate provision, in our opinion, has been made against all amounts owing to the *[insert name of audited entity]* which are known and may be expected to become irrecoverable.

**Liabilities**

1. The *[insert name of audited entity]* has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regularity authorities that could have a material effect on the financial statements in the event of non-compliance.
2. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in Note ………. to the financial statements all guarantees that we have given to third parties. We are not aware of any pending or threatened litigation, proceedings, hearings, claims or negotiations which may result in significant loss to the *[insert name of audited entity]*.
3. There have been no events subsequent to period end that requires adjustment of or disclosure in the financial statements or notes thereto.
4. We are not aware of any capital expenditure projects entered into without a legal contract. There were no purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.

**Other matters**

1. There have been no irregularities involving management or employees that have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements.
2. All known, actual or possible, non-compliance with laws and regulations, the effects of which should be considered when preparing financial statements, have been disclosed to the auditors.
3. All the recorded expenditure transactions have been appropriately authorised during the year under review, except as disclosed to the auditors.
4. According to our knowledge there has been no fraud or suspected fraud affecting the financial statements and the operations of the entity.
5. Except as disclosed in the financial statements, no transactions involving management and others requiring disclosure in the financial statements have been entered into. We confirm the completeness of the information provided regarding the identification of related parties. The identity of, and balances and transactions with, related parties have been properly recorded and, when appropriate, adequately disclosed in the financial statements.
6. The required tender procedures have been followed and no commissions have been received by any employee of the *[insert name of audited entity]*.

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| **Signature of Accounting Officer** |