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| --- | --- | --- |
| **Client:** | **${client}** | |
| **Period end date:** | **${start} - ${end}** | |
| **EGA title:** | \*Written Representations | |
| **Ref. no.:** |  | |
| **Prepared by:** | ${user} | **Date:** |
| **Approved by Manager:** | ${manager} | **Date:** |
| **Approved by Partner:** | ${partner} | **Date:** |

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| **Procedures performed** | **Links** | **Ref. no.** |
| 1. The engagement team requested written representations from management with appropriate responsibilities for the financial statements and knowledge of the matters concerned. | Attach written representations |  |
| 1. The engagement team requested management to provide a written representation that it has fulfilled its responsibility for the preparation of the financial statements in accordance with the applicable financial reporting framework, including, where relevant, their fair presentation, as set out in the terms of the audit engagement. |
| 1. The engagement team requested management to provide a written representation that:    1. It has provided the auditor with all relevant information and access as agreed in the terms of the audit engagement; and    2. All transactions have been recorded and are reflected in the financial statements. |
| 1. Management’s responsibilities were described in the written representations as described in the terms of the audit engagement. |
| 1. The engagement team requested written representations to address any other matters if determined necessary, to support other audit evidence relevant to the financial statements or one or more specific assertions in the financial statements. |
| 1. The date of the written representations was as near as practicable to, but not after, the date of the audit report. The written representations covered all financial statements and period(s) referred to in the audit report. |
| 1. The engagement team responded appropriately to written representations provided by management and/or those charged with governance, if there was a doubt as to their reliability or if management and/or those charged with governance did not provide the written representations requested by the engagement team. |  |  |