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**SAMPLE MANAGEMENT REPRESENTATION LETTER FOR PERFORMANCE AUDITS**

[Letterhead of the Auditee]

[Date after Completion of Audit Field Work]

[To the RIG/Audit Division]

In connection with your audit of the [activity or function] of [name of auditee] as of [date] and for the [period under audit], we confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. For the [activity or function under audit], we are responsible for
  - The internal control system,
  - Compliance with applicable laws and regulations, and
  - The fairness and accuracy of the accounting and management information.
2. We have made available to you all the financial and management information associated with the [activity or function under audit].
3. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
4. We have no knowledge of any fraud or suspected fraud affecting the entity involving
  - Management.
  - Employees who have significant roles in internal control.

- Others where the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communication from employees, former employees, analysts, regulators or others.
  6. There are no material instances where financial or management information has not been properly and accurately recorded and reported.
  7. For the [activity or functions], there have been no
    - Instances of noncompliance with Agency policies and procedures for the [activity or function].
    - Violations or possible violations of laws or regulations.
  8. We have complied with all aspects of contractual agreements that would significantly affect the [activity or function].
  9. No events have occurred subsequent to the period under audit that would affect the above representations.

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[Name of the head of the auditee's organization and title]

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[Name of the auditee's controller and title]

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[Name of official having the most direct responsibility for the activity or function]

**[Note: The above sample management representation letter has no matters requiring specific disclosure to the auditor. If such matters exist, list them as exceptions following the applicable representation.]**