The Management Letter

Letter from the auditor to the client

Typical contents:
- Confirmation of continued independence
- Request for misstatements to be amended
- Expected modifications to the audit report
- Significant internal control deficiencies
  - (Deficiency, consequence, recommendation)
- Significant difficulties encountered during the audit
- Request for written representations (in LOR)
- Confirmation of auditors responsibilities
- Auditors views on significant accounting policies