

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**

