

WRITTEN REPRESENTATIONS: CAS 580

Management from whom Written Representations Requested

- Request written representations from management with **appropriate responsibilities for the preparation of F/S** and **knowledge** of the matters concerned

Written Representations about Management's Responsibilities

- Request management to provide a written representation that it has **fulfilled its responsibility** for the preparation of the F/S in accordance with **GAAP**
- Request management to provide a written representation that:
 - It has provided the auditor with **all relevant information** and **access** as agreed in the engagement letter; and
 - **All transactions have been recorded** and are reflected in the F/S
- Management's responsibilities should be described in the written representations

Other Written Representations

- The auditor determines that it is necessary to obtain one or more written representations to support other audit evidence, request mgm't to provide these written representations

Date of and Period Covered by Written Representations

- The date of the written representations should be as **near as possible** to (**but not after**) the date of the **auditor's report**
- The written representations should be for the period referred to in the auditor's report

Doubt as to the Reliability of Written Representations and Requested Written Representations Not Provided

- If the auditor has concerns about the **competence, integrity, ethical values or diligence** of management, or about its commitment to or enforcement of these determine the effect that such concerns may have on the **reliability of representations** (oral and written) and the audit evidence in general
- **if written representations are inconsistent** with other audit evidence, perform audit procedures to attempt to resolve the matter
- If the matter remains unresolved, reconsider the assessment of the competence, integrity, ethical values or diligence of management and determine the effect that this may have on the reliability of representations (oral or written) and audit evidence in general
- If the auditor concludes that the written representations are not reliable, determine the possible effect on the opinion in the auditor's report
 - **Disclaim an opinion** is the auditor concludes that there is sufficient doubt about the **integrity of management** such that the **written representations are not reliable**
- If **management does not provide** one or more of the requested written representations:
 - **Discuss** the matter with management
 - **Re-evaluate the integrity** of management and evaluate the effect of this on the **reliability** of representations (oral or written) and audit evidence in general
 - Determine the possible effect on the **opinion** in the auditor's report
 - **Disclaim an opinion** if management does not provide the written representations