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| Representations shaded in gold have been added as a result of COVID‑19 and, where applicable, to address other events such as natural disasters. Please ensure this is tailored to fit the facts and circumstances of the entity.Specific representations should be included if relevant to your entity. To remove the shading:* highlight the relevant text
* click on the arrow next to the shading icon on the ‘Home’ ribbon
* click no colour.
 |

(Letterhead of Authority)

[Name of Director / Audit Leader, Financial Audit]
[Director / Audit Leader, Financial Audit]
The Audit Office of New South Wales
GPO Box 12
SYDNEY NSW 2001

[date]

Representation Letter

for the Controls at

[Service Organisation’s Name]

This representation letter is provided in connection with your assurance engagement to report on [Service Organisation Names]’s (the [abbreviated name]) [the type or name of] system for processing customers’ transactions for the period [date] to [date], set out in [abbreviated name]’s description of the system [pages xx to yy]. We provide this letter so you can express an opinion on the:

* fair presentation of the description of the system
* suitability of the design to achieve the control objectives
* operating effectiveness of controls throughout the period.

We confirm, to the best of our knowledge and belief, having made enquiries we considered necessary to appropriately inform ourselves, the following representations.

Description of the system

We have fulfilled our responsibilities, as set out in the Engagement Letter dated [insert date] and the [Terms of Engagement](https://www.audit.nsw.gov.au/our-stakeholders/state-entities), for the preparation of the description of the system [pages xx to yy] and the accompanying [abbreviated name]’s statement [page]. This includes the completeness, accuracy and method of presentation of that description and statement, and we have a reasonable basis for making that statement.

We have identified the risks that threaten achievement of the control objectives stated in the description of the system. We have designed and implemented controls to provide reasonable assurance those risks will not prevent achievement of the control objectives stated in the description of the system, and therefore the stated control objectives will be achieved.

The description of the system set out in our report fairly presents the system for processing customers’ transactions throughout the period [date] to [date].

The controls related to the control objectives stated in the accompanying description were suitably designed and operated effectively throughout the period [date] to [date].

Information provided

We have provided you with:

* access to all information we are aware of that is relevant to the purposes of your engagement, such as records, documentation and other matters
* additional information you requested from us for the purpose of this assurance engagement
* unrestricted access to all persons within [abbreviated name] from whom you determined it necessary to obtain evidence.

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| Unless the audit team has been able to access the service organisation’s premises and sight original documentation, the audit team must include the following representations to address an increased reliance on electronic or scanned copies of documentation. |

For financial records and related data provided electronically to the audit team, we confirm:

* the information has been obtained directly from our accounting systems, and is complete and unaltered
* scanned information is complete and unaltered from the original source document
* we have put processes and controls in place to ensure that information that has been converted in a form that can be provided remotely (such as email) is complete and accurate.

We have disclosed to you:

* all known instances of:
	+ - * non‑compliance or suspected non‑compliance with laws and regulations
			* fraud or suspected fraud
			* corrupt conduct or suspected corrupt conduct1
			* uncorrected deviations in controls attributable to [abbreviated name] that may affect one or more customers of [type of service]
* all control design deficiencies of which we are aware
* all instances of which we are aware where controls have not operated as described
* all changes in systems, processes and controls as a result of the COVID‑19 pandemic or other crises (including natural disasters)
* any events after the period [date] to [date] up to [date of assurance report] that could have a significant effect on your report.

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| 1 The principal officer of the service organisation must report their knowledge and suspicions relating to corrupt conduct to the Independent Commission Against Corruption (ICAC) as required by [**section 11(2) of the *Independent Commission Against Corruption Act 1988***](https://www.legislation.nsw.gov.au/view/html/inforce/current/act-1988-035#sec.11).The Auditor‑General must also report such instances to ICAC under section 11(2) regardless of actions already taken by management. |

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Chief Executive’s Title

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Chief Financial Officer’s Title