

SA-580

WRITTEN REPRESENTATIONS

Kya hai?

- Audit Evidence
- Necessary ✓ but **Not** sufficient & Appropriate

Mgt. does **NOT** provide
Written Representations

Alert Auditor that
one or more significant
issues may exist

Mgt. provided
Written Representations

Does not affect NTE of
other Audit Evidence

Kisse chahiye?

- Responsible &
- Knowledgeable

Format of Written Representations

- Representation letter addressed to the Auditor
- **If law Regulation** requires mgt. to make **Public statement**
need not to be included in Written Representation

Kab chahiye?

Date

- As near as practicable, but not after the date of Auditor's report
- Audit Report cannot be dated before the date of Written Representation

Period

- For all periods referred to in Auditor's report
- If current mgt. was not present during all periods referred

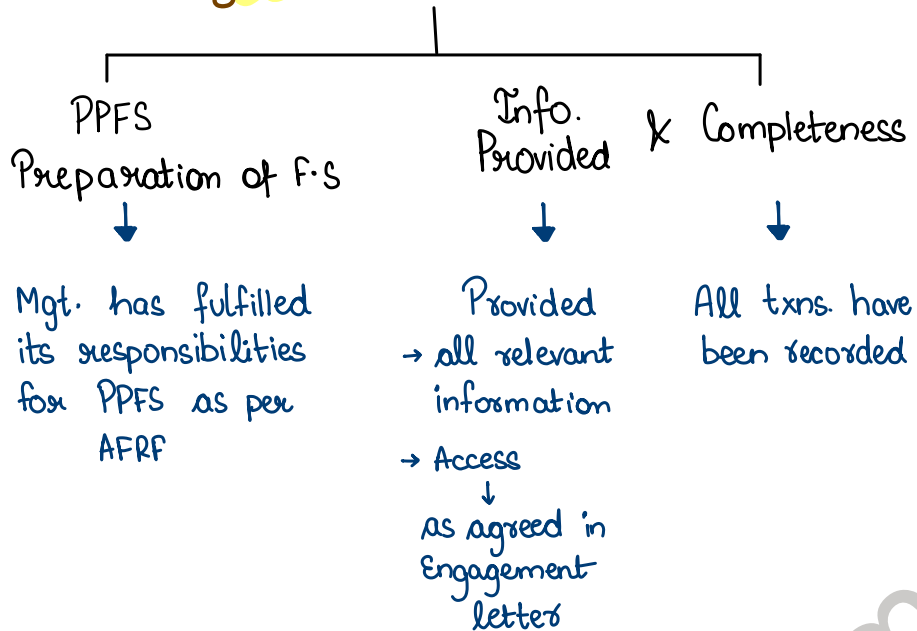
→ Does not diminish, such person's responsibility

→ Requirement to request Written Representation for all period still applies

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Written Representations about?

Mgt. Responsibilities



Other SAs

- Representations required by other SAs
- Representations to Support Other Evidence
- Selection & Application of A/c policies
- Matters recognized measured, presented as per AFRF
 - Intentions → classification
 - Liabilities
 - Title
 - Non-compliance of L&R

Specific Assertion

e.g. valuation of Invt.
consider

- Entity's Past history
- Reasons
- Ability
- Any other information

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Finalization

Doubt as to Reliability of Written Representation

→ Determine the effect on Reliability of

- Representations &
- Audit Evidence in General

① Written Representations **inconsistent**
→ perform procedures to **Resolve**

② Matter remains **Unresolved**

Effect on (*)
Reliability

Reconsiders Management
Integrity & Ethical values

③ Concludes Written Representations
Not Reliable

Disclaim an opinion
in accordance with
SA-705

Requested Written Representation Not Provided

→ **Discuss** with management

→ **Reevaluate**

Reliability of
Evidence

Integrity of
Management

→ Take **Appropriate Action**

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