### REPRESENTATION BY AUDIT MANAGEMENT

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| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  |  |  |  |  |

Name of reviewer:

Title of the reviewer:

Level of review responsibilities for this audit: *[i.e. first / second / third level reviewer]*

I hereby confirm that:

1. I completed, approved or was consulted on the overall audit plan and audit programs prior to the commencement of field work.

2. I reviewed the work performed by the *[i.e. first / second]* level reviewers before my review.

3. I am satisfied that the approach followed and the decisions made during the audit have been in terms of the relevant requirements. Conclusions were consistently drawn in the working paper templates, the management letter and the draft auditor's report.

4. I concur with the manner in which the technical consultations have been addressed.

5. Quality control reviews has been undertaken in compliance with the provisions of this manual.

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| Based on the representations stated above, except as documented below, I support the auditor’s opinion expressed. | | |
| **Comments by reviewer** |  |  |
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| **Recommended amendments to Auditor’s Report** | **Reasons** | |
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| **Signed by:** |  |  |
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| *[insert relevant name and title]* |  | Date |