

[Date]

[Client Name]  
[Client Address]  
[City, State, Zip Code]

Dear [Client Name],

This letter is to confirm the terms and objectives of our engagement and the nature and limitations of the services [Accounting Firm Name] will provide.

## **Scope of Services**

We will perform a compilation of the financial statements of [Company Name], which comprise the balance sheet as of [Date] and the related statements of income, retained earnings, and cash flows for the year then ended. We will not audit or review these financial statements.

## **Objective**

The objective of our engagement is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

## **Responsibilities of the Accountant**

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the AICPA. We do not express an opinion or a conclusion nor provide any assurance on the financial statements.

## **Responsibilities of Management**

The engagement is conducted on the basis that management acknowledges and understands its responsibility for:

- The preparation and fair presentation of the financial statements.
- The design, implementation, and maintenance of internal controls relevant to the financial statements.
- Preventing and detecting fraud.
- Ensuring the entity complies with applicable laws and regulations.
- Providing us with access to all information and personnel relevant to the compilation.

## **Reporting**

As part of our engagement, we will issue a report that states we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

## **Fees**

Our fees for these services will be [Amount/Hourly Rate]. This fee is based on the time required and the difficulty of the tasks involved.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our compilation of your financial statements.

Sincerely,

[Your Signature]

[Your Name/Firm Name]

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### **Acknowledged and Agreed:**

For [Company Name]:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_