

**Date:** [Insert Date]

**To:** The Audit Committee

**Company Name:** [Insert Company Name]

**Attention:** [Insert Chairperson Name], Chair of the Audit Committee

**Subject:** Communication of Audit Strategy and Planned Scope

Dear Members of the Audit Committee,

This letter is to inform you of our planned scope and timing for the audit of the financial statements of [Company Name] for the year ended [Insert Fiscal Year End Date].

### **Our Responsibility**

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of financial statements does not relieve management or the Audit Committee of their responsibilities.

### **Planned Scope and Timing**

We have established an audit strategy that focuses on areas of significant risk. Our planned timeline is as follows:

- Interim Audit Procedures: [Insert Date Range]
- Year-End Fieldwork: [Insert Date Range]
- Issuance of Audit Report: [Insert Target Date]

### **Significant Risks and Key Audit Matters**

We have identified the following areas as significant risks of material misstatement:

- [Risk Item 1, e.g., Revenue Recognition]
- [Risk Item 2, e.g., Management Override of Controls]
- [Risk Item 3, e.g., Valuation of Complex Assets]

### **Independence**

We confirm that we are independent accountants with respect to the Company within the meaning of the relevant professional and ethical standards.

We look forward to discussing these matters with you during our next meeting on [Insert Meeting Date]. Should you have any immediate questions, please contact [Insert Engagement Partner Name].

Sincerely,

[Engagement Partner Signature]  
[Engagement Partner Name]  
[Audit Firm Name]