Dear [Client Name],

The purpose of this letter is to outline our responsibilities as your appointed auditors for the period ending [Date].

1. Objective of the Audit

Our responsibility is to express an opinion on whether the financial statements present a true and fair view of the entity's financial position in accordance with [Applicable Accounting Framework].

2. Scope of Responsibility

We will conduct our audit in accordance with International Standards on Auditing (ISA). These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

3. Procedures and Evidence

Our responsibilities include:

- Evaluating the appropriateness of accounting policies used.
- Reviewing the reasonableness of significant accounting estimates made by management.
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.
- Evaluating the overall presentation of the financial statements.

4. Internal Controls

We are responsible for obtaining an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

5. Reporting of Misstatements

We are responsible for communicating to management and those charged with governance any material misstatements or significant deficiencies in internal control identified during the audit.

6. Limitation of Liability

Due to the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed.

Sincerely,

[Auditor Name]
[Firm Name]
[Date]