

[Accounting Firm Letterhead]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Dear [Name of Client Contact],

This letter confirms our understanding of the terms and objectives of our audit engagement for [Company Name] for the fiscal year ending [Date].

Objective of the Audit

The objective of our audit is the expression of an opinion as to whether your financial statements are presented fairly, in all material respects, in accordance with [Accounting Standards, e.g., GAAP or IFRS].

Scope of Work

Our audit will be conducted in accordance with [Auditing Standards, e.g., GAAS]. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our procedures will include:

- Examining evidence supporting the amounts and disclosures in the financial statements.
- Assessing the accounting principles used and significant estimates made by management.
- Evaluating the overall financial statement presentation.
- Obtaining an understanding of internal controls to plan the audit, though not for the purpose of expressing an opinion on the effectiveness of internal control.

Management Responsibilities

Management is responsible for the preparation and fair presentation of the financial statements and for maintaining effective internal controls. Management is also responsible for making all financial records and related information available to us.

Reporting

Unless unanticipated difficulties are encountered, we will issue a written report upon completion of our audit. We cannot provide assurance that an unmodified opinion will be expressed.

Fees

Our fees for these services will be [Amount/Hourly Rate], plus out-of-pocket expenses.

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

Sincerely,

[Signature]

[Partner Name]

[Accounting Firm Name]

Accepted by [Company Name]:

Name: _____

Title: _____

Date: _____