

Date: [Insert Date]

To: [Recipient Name/Board of Directors]

[Company Name]

[Company Address]

Subject: Notice of Formal Forensic Investigation into Financial Misstatements

Dear [Recipient Name],

This letter serves as formal notification that [Firm Name/Internal Audit Department] has been retained to conduct a forensic accounting investigation regarding potential financial misstatements identified within the records of [Company Name] for the period covering [Start Date] to [End Date].

Objective of the Investigation:

The primary objective is to identify the nature, extent, and cause of discrepancies found in [specific accounts, e.g., Revenue Recognition, Inventory Valuation, or Expense Reporting]. We will determine whether these misstatements resulted from error, systemic failure, or intentional fraudulent activity.

Scope of Work:

The investigation will include, but is not limited to:

- Review of general ledgers, journal entries, and supporting source documents.
- Analysis of internal control overrides and authorization protocols.
- Interviews with relevant personnel in the finance and accounting departments.
- Digital forensic imaging of company hardware and email communications.

Evidence Preservation:

In accordance with legal requirements, all employees are hereby instructed to cease the destruction or alteration of any physical or electronic records related to [Project Name/Specific Financial Year]. This includes deleted emails, draft spreadsheets, and informal notes.

Confidentiality:

All information gathered during this investigation will be treated with the strictest confidentiality and will be reported directly to [Authorized Person/Legal Counsel].

We request your full cooperation and access to all requested systems and personnel by [Deadline Date].

Sincerely,

[Signature]

[Your Name]
[Your Title]
[Organization Name]