

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Dear [Contact Person Name],

This letter confirms our understanding of the terms and objectives of our engagement to perform agreed-upon procedures regarding the verification of accounts receivable for [Company Name] as of [Date].

Scope of Procedures

The procedures we will perform are as follows:

- Obtain the accounts receivable aged trial balance as of [Date].
- Select a sample of customer accounts based on [Describe Sampling Method].
- Send direct confirmation requests to the selected customers.
- Reconcile returned confirmations to the company's records.
- Perform alternative procedures for non-responses by inspecting subsequent cash receipts or shipping documentation.

Nature of Engagement

This agreed-upon procedures engagement will be conducted in accordance with attestation standards established by the [Relevant Accounting Body, e.g., AICPA]. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures described above either for the purpose for which this report has been requested or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or a review, we will not express an opinion or a conclusion. If we were to perform additional procedures, other matters might come to our attention that would be reported to you.

Reporting

At the conclusion of our engagement, we will issue a written report listing the procedures performed and our findings. The report is intended solely for the use of [Specify Intended Users] and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Responsibilities

[Company Name] is responsible for the underlying accounts receivable records and for providing all necessary information required to perform the procedures. You are responsible for ensuring that the assets and records are available to us upon request.

Fees

Our fees for these services will be based on [Hourly Rates / Fixed Fee] plus out-of-pocket expenses. We estimate the total fee to be approximately [Amount].

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

Sincerely,

[Your Firm Name]
[Your Name/Title]

Accepted by:

Signature: _____

Name: [Client Representative Name]

Title: _____

Date: _____