

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Engagement Letter for Fraud Investigation Agreed-Upon Procedures

Dear [Client Contact Name],

This letter confirms our understanding of the terms and objectives of our engagement to perform specific agreed-upon procedures (AUP) to assist [Client Name] ("the Company") in its investigation of [Brief Description of Alleged Fraud/Scope].

1. Scope of Procedures

The procedures to be performed are as follows:

[Procedure 1: e.g., Review of employee expense reports for the period of X to Y]

[Procedure 2: e.g., Inspection of vendor master files for duplicate addresses]

[Procedure 3: e.g., Trace specific disbursements to bank statements]

2. Nature of the Engagement

This 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 Company. 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.

3. Limitations

Because the procedures do not constitute an examination or a review, we will not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. There is no guarantee that this engagement will uncover all instances of fraud, errors, or illegal acts.

4. Reporting

Our report will list the procedures performed and the specific findings derived from those procedures. The report is intended solely for the information and use of the management of [Client Name] and is not intended to be and should not be used by anyone other than these specified parties.

5. Fees

Our fees for these services will be based on [Hourly Rates / Fixed Fee of \$Amount]. Out-of-pocket expenses will be billed separately.

6. Agreement

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

Sincerely,

[Firm Name]

[Partner Name]

Acknowledged and Agreed:

[Client Representative Signature]

Date: _____