

[Date]

[Client Name]

[Client Title]

[Company Name]

[Address]

[City, State, Zip]

Re: Engagement Letter for Internal Controls Evaluation Agreed-Upon Procedures

Dear [Client Name],

This letter confirms the terms and objectives of our engagement to provide internal controls evaluation services using agreed-upon procedures (AUP). This engagement will be conducted in accordance with the attestation standards established by the [Relevant Accounting Body, e.g., AICPA].

Scope of Services

We will perform the procedures listed in the attached Appendix A, which have been agreed upon by [Company Name]. These procedures are designed to assist you in evaluating the effectiveness of the following internal control areas: [List Areas, e.g., Accounts Payable, Payroll, IT Access].

Responsibilities and Limitations

- The sufficiency of the procedures is solely the responsibility of [Company Name].
- We make no representation regarding the sufficiency of the procedures for your purposes.
- This engagement does not constitute an audit or a review, and accordingly, we will not express an opinion or a conclusion.
- Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Client Responsibilities

[Company Name] is responsible for the design, implementation, and maintenance of the internal controls being evaluated. You are also responsible for providing us with access to all relevant personnel, documentation, and data necessary to complete the procedures.

Reporting

At the conclusion of our engagement, we will issue a written report of findings based on the procedures performed. The report is intended solely for the use of [Company Name] 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.

Fees

Our fees for these services will be based on the actual time spent at our standard hourly rates, 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,

[Partner Name]
[Firm Name]

Accepted by [Company Name]:

Signature: _____

Name: [Name]

Title: [Title]

Date: [Date]

Appendix A: Agreed-Upon Procedures

[Insert detailed list of specific procedures to be performed here.]