

[Date]

[Name of Principal/Managing Partner]

[Firm Name]

[Address Line 1]

[Address Line 2]

**RE: Management Letter - Review of General Trust Account Reconciliation Practices**

Dear [Name],

In connection with our recent [audit/review/examination] of [Firm Name]'s records for the period ending [Date], we have reviewed the internal control procedures regarding your General Trust Account. The purpose of this letter is to comment on your reconciliation practices and suggest improvements to ensure compliance with regulatory standards.

**Observation:**

During our review, we noted the following regarding the monthly reconciliation process:  
[Insert specific finding, e.g., Reconciliations were not performed within 30 days of month-end / There was a lack of evidence of independent review.]

**Risk:**

Failure to maintain timely and accurate trust reconciliations increases the risk of unidentified errors, misappropriation of funds, and non-compliance with [State/Regional] Bar Association rules. Without a secondary review, clerical errors or fraudulent activity may go undetected.

**Recommendation:**

We recommend that the firm implement the following procedures:

- Prepare a three-way reconciliation (Bank Balance vs. Trust Ledger vs. Individual Client Listing) monthly.
- Ensure the reconciliation is completed within [Number] days of receiving the bank statement.
- Require a Principal or designated supervisor to review, sign, and date the completed reconciliation to document oversight.

**Management Response:**

[Space for Management to provide comments on the implementation plan]

This letter is intended solely for the information and use of the management of [Firm Name] and is not intended to be used by any other party.

Sincerely,

[Your Name/Signature]

[Your Title/Firm Name]