

**Date:** [Insert Date]

**To:** [Management Name/Audit Committee]

**From:** [Audit Lead/Firm Name]

**Subject:** Final Audit Communication - Deferred Revenue Amortization Schedules

Dear [Recipient Name],

We have completed our audit procedures concerning the Company's deferred revenue amortization schedules for the fiscal period ending [Date]. The purpose of this letter is to communicate our final findings and conclusions regarding the accuracy and compliance of revenue recognition timing.

**Audit Scope and Objective:**

The objective was to verify that deferred revenue balances are recorded in accordance with [Accounting Standard, e.g., ASC 606 or IFRS 15] and that the amortization schedules accurately reflect the performance obligations met during the period.

**Final Conclusions:**

- **Accuracy of Schedules:** The mathematical accuracy of the amortization templates was verified without exception.
- **Recognition Timing:** Revenue recognition triggers align with contractual terms and delivery milestones.
- **Balance Sheet Integrity:** The ending deferred revenue balances as of [Date] are fairly stated in all material respects.

**Identified Issues and Resolutions:**

[Insert "No material misstatements were identified" OR provide a summary of specific adjustments made during the audit process].

**Internal Control Recommendations:**

[Insert recommendations regarding automated vs. manual tracking or period-end reconciliation processes].

We appreciate the cooperation provided by the finance team during this engagement. Please contact us if you require further clarification on these findings.

Sincerely,

[Signature]

[Name of Auditor/Firm]

[Title]