

**Date:** [Insert Date]

**To:** [Client Name / Finance Department]

**From:** [Audit Firm Name]

**Subject:** Interim Audit Requirement: Deferred Revenue Amortization Schedule Reconciliations

Dear [Client Contact Name],

In connection with our interim audit procedures for the period ending [Insert Period End Date], we are requesting documentation regarding the reconciliation of the company's deferred revenue amortization schedules.

Please provide the following items by [Insert Due Date]:

- **Master Amortization Schedule:** A complete list of all deferred revenue contracts, including start/end dates, total contract value, and cumulative revenue recognized to date.
- **General Ledger Reconciliation:** A formal reconciliation matching the total ending balance on the amortization schedules to the Deferred Revenue balance on the General Ledger as of [Insert Date].
- **Sample Support:** For the items highlighted in the attached selection list, please provide the underlying sales contracts, invoices, and evidence of service delivery or performance obligation fulfillment.
- **Methodology Documentation:** A brief description of any changes made to the revenue recognition policy or the software used for amortization calculations during this period.

Should you have any questions regarding the format or the specific data fields required, please contact [Audit Lead Name].

Sincerely,

[Your Name/Signature]

[Your Title]

[Audit Firm Name]