

Audit Scope Limitation Letter

Date: [Insert Date]

[Recipient Name]

[Recipient Title]

[Company Name]

[Company Address]

[City, State, ZIP Code]

Dear [Recipient Name],

Subject: Audit Scope Limitation Due to Legal Considerations

As part of our audit procedures for the fiscal year ended [Insert Date], we would like to bring to your attention certain limitations we encountered due to ongoing legal considerations. These limitations have impacted our ability to obtain sufficient and appropriate audit evidence regarding the following areas:

- [Specify Area 1]
- [Specify Area 2]
- [Specify Area 3]

The legal circumstances surrounding these areas may hinder our assessment and the completeness of our findings. Consequently, we may not be able to express an unqualified opinion on the financial statements.

We recommend that management seek legal counsel to address these matters promptly and keep us informed about any developments that may affect the audit going forward.

Thank you for your attention to this matter. Please do not hesitate to reach out if you have any questions or require further clarification.

Sincerely,

[Your Name]

[Your Title]

[Your Company Name]

[Your Company Address]

[City, State, ZIP Code]