

Audit Scope Limitation Letter

Date: [Insert Date]

To: [Client's Name]

[Client's Address]

Dear [Client's Name],

Subject: Audit Scope Limitation Notification

During the course of our audit of [Company Name] for the fiscal year ending [Fiscal Year End Date], we encountered certain restrictions that have limited the scope of our work and the audit procedures we are able to perform. These restrictions, which are due to [briefly describe the client restrictions, e.g., access to records, inability to interview key personnel], have prevented us from obtaining sufficient appropriate audit evidence to provide a complete opinion on the financial statements.

We acknowledge that you have made efforts to assist us in this regard; however, the nature of these limitations requires us to inform you that our audit opinion may be affected.

Please feel free to contact us should you wish to discuss this matter further. We appreciate your collaboration and understanding as we navigate these challenges.

Sincerely,

[Your Name]

[Your Position]

[Your Firm's Name]

[Your Contact Information]