

Audit Scope Limitation Letter

[Your Name]

[Your Position]

[Your Company]

[Company Address]

[City, State, Zip Code]

[Email Address]

[Phone Number]

[Date]

[Recipient's Name]

[Recipient's Position]

[Recipient's Company]

[Recipient's Address]

[City, State, Zip Code]

Subject: Audit Scope Limitation

Dear [Recipient's Name],

We are writing to inform you about a limitation encountered during our audit of [Company Name] for the fiscal year ending [Date]. Our audit procedures included a reliance on third-party reports regarding certain aspects of your operations. While we have taken appropriate measures to validate these reports, our ability to obtain sufficient audit evidence was restricted due to our dependence on the data provided by these external sources.

Specifically, we relied on the following third-party reports:

- [Description of Report 1]
- [Description of Report 2]
- [Description of Report 3]

Due to these limitations, we are unable to provide an unqualified opinion on the financial statements. We recommend that [Company Name] consider conducting independent reviews of these reports to enhance the credibility and reliability of the information provided.

We appreciate your cooperation and understanding in this matter. Should you require further clarification or wish to discuss this matter in more detail, please do not hesitate to contact us.

Sincerely,

[Your Name]

[Your Position]

[Your Company]