

Audit Scope Limitation Letter

Date: [Insert Date]

[Recipient's Name]

[Company/Organization Name]

[Address]

[City, State, Zip Code]

Dear [Recipient's Name],

We are writing to inform you of a limitation in the scope of our audit for the financial year ending [Insert Date]. Due to time constraints, we were unable to perform certain audit procedures that we believe are necessary to obtain sufficient appropriate audit evidence regarding the financial statements.

Specifically, we were unable to:

- Conduct a detailed review of [specific area or account]
- Perform certain testing procedures on [another specific area or account]
- Obtain confirmations from all necessary external parties

These limitations may impact our ability to express an opinion on the financial statements as a whole. We recommend that management address these areas in future audits to ensure a more comprehensive evaluation.

We appreciate your understanding of these constraints and look forward to continuing our collaboration in the future.

Sincerely,

[Your Name]

[Your Title]

[Your Company Name]