

Audit Scope Limitation Letter

Date: [Insert Date]

To: [Recipient's Name]

[Recipient's Position]

[Organization's Name]

[Organization's Address]

Dear [Recipient's Name],

We are writing to formally communicate an issue that has arisen during our audit of [Organization's Name] for the fiscal year ending [Insert Date].

As part of our audit process, we require specific information and access to documents necessary to complete our procedures effectively. However, we have encountered limitations in the scope of our audit due to the management's refusal to provide the requested information regarding [specify the information or documents].

This limitation could affect our ability to express an opinion on the financial statements of [Organization's Name]. As auditors, we emphasize that our findings may not encompass all the necessary aspects due to this limitation. Consequently, our audit report may include a paragraph outlining this limitation in scope.

We appreciate your attention to this matter and encourage you to reconsider your stance regarding the provision of the requested information, as it is crucial for maintaining transparency and accuracy in our audit process.

Thank you for your cooperation. Should you have any questions or require further discussion, please do not hesitate to contact us.

Sincerely,

[Your Name]

[Your Position]

[Your Organization]

[Your Contact Information]