

Audit Scope Limitation Letter

Date: [Insert Date]

[Recipient Name]

[Recipient Title]

[Company Name]

[Company Address]

Dear [Recipient Name],

Subject: Audit Scope Limitation Due to Incomplete Records

We are writing to inform you of a scope limitation we encountered during the audit of [Company Name] for the financial year ending [Insert Date]. Our examination revealed that certain records and documentation, which are essential for a comprehensive audit evaluation, were incomplete or unavailable.

The specific areas affected include:

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

This limitation may affect our ability to form an unmodified opinion on the financial statements. Consequently, our audit report may include a disclaimer or qualification regarding the completeness of the financial records.

We recommend that [Company Name] addresses these record-keeping issues to enhance the reliability of future audits. Should you have any questions or require further information, please do not hesitate to contact us.

Thank you for your attention to this matter.

Sincerely,

[Your Name]

[Your Title]

[Your Firm/Company Name]

[Your Contact Information]