

Audit Opinion Rationale for Adjustments

Date: [Insert Date]

To: [Recipient's Name]

From: [Your Name]

Subject: Audit Opinion Rationale for Adjustments

Dear [Recipient's Name],

We are writing to provide you with our rationale for the adjustments noted during the audit of [Company Name] for the fiscal year ending [Date]. Our audit was conducted in accordance with [Relevant Auditing Standards], and we evaluated the financial statements for accuracy and compliance.

During our review, we identified the following areas that required adjustments:

- **[Adjustment 1]:** [Brief description of the adjustment and rationale]
- **[Adjustment 2]:** [Brief description of the adjustment and rationale]
- **[Adjustment 3]:** [Brief description of the adjustment and rationale]

These adjustments were necessary to present a true and fair view of the financial position and performance of [Company Name]. Proper accounting practices ensure that the financial statements are free from material misstatement.

We appreciate your cooperation throughout the audit process and are available for any further clarifications regarding our findings and adjustments. Please feel free to reach out if you have any questions.

Thank you for your attention to this matter.

Sincerely,

[Your Name]

[Your Position]

[Company Name]

[Contact Information]