

# Audit Opinion Review

Date: [Insert Date]

To: [Board Members/Specific Board Member Names]

From: [Your Name]

Subject: Audit Opinion Review for [Fiscal Year/Period]

Dear Board Members,

As part of our responsibilities for overseeing the financial reporting process, we have reviewed the audit opinion issued by [Audit Firm Name] for the fiscal year ended [Fiscal Year End Date]. This review is essential to ensure that the financial statements accurately reflect the company's financial position and results of operations.

## Key Findings

- **Opinion Type:** [Unmodified/Qualified/Adverse/Disclaimer]
- **Major Observations:** [Summarize key audit findings]
- **Recommendations:** [Summarize any recommendations from the auditors]

We believe that this audit opinion will provide reassurance to our stakeholders regarding the reliability of our financial reporting. We encourage all board members to review the detailed report and be prepared to discuss it at the upcoming board meeting.

Thank you for your attention to this important matter.

Sincerely,

[Your Name]

[Your Position]