

# Audit Evidence Sufficiency Letter

Date: [Insert Date]

To: [Recipient's Name]

[Recipient's Position]

[Company Name]

[Company Address]

Dear [Recipient's Name],

Subject: Sufficiency of Audit Evidence for Internal Control Evaluation

As part of our ongoing evaluation of the internal controls within [Company Name], we have gathered relevant evidence to assess the sufficiency and effectiveness of your internal control systems.

We would like to confirm that we have reviewed the following audit evidence:

- [Audit Evidence 1]
- [Audit Evidence 2]
- [Audit Evidence 3]
- [Additional Evidence]

Based on our assessment of the collected evidence, we believe that it is sufficient to support our evaluation of your internal controls for the period ending [Insert Period End Date]. Our analysis indicates that the internal control procedures are adequately designed and implemented, ensuring compliance with applicable regulatory requirements.

If you have any questions or require further information regarding our findings or the sufficiency of the audit evidence, please do not hesitate to reach out.

Thank you for your cooperation.

Sincerely,

[Your Name]

[Your Position]

[Your Company]

[Your Contact Information]