

Letter of Audit Evidence Sufficiency

Date: [Insert Date]

To: [Insert Recipient's Name]

Title: [Insert Recipient's Title]

Organization: [Insert Recipient's Organization]

Address: [Insert Recipient's Address]

Dear [Recipient's Name],

We are writing to confirm the sufficiency of audit evidence collected during the Information Technology (IT) audit conducted from [Start Date] to [End Date]. The purpose of this audit was to evaluate the effectiveness of IT controls and assess compliance with relevant policies and regulations.

Based on our procedures and review activities, we have obtained sufficient and appropriate audit evidence to support our findings and conclusions. The evidence includes:

- Logs and reports from IT systems review
- Interviews with key personnel
- Documentation of IT policies and procedures
- Results from system tests and assessments

We believe that the evidence collected demonstrates that the IT environment is [insert conclusion: e.g., "effectively managed," "in need of improvement," etc.], and provides a basis for our recommendations.

If you have any questions or require further clarification regarding the audit evidence, please do not hesitate to contact us.

Thank you for your cooperation throughout the audit process.

Sincerely,

[Your Name]

[Your Title]

[Your Organization]

[Your Contact Information]