

# Audit Evidence Sufficiency Letter

Date: [Insert Date]

To: [Recipient's Name]

[Recipient's Title]

[Company/Organization Name]

[Address Line 1]

[Address Line 2]

Dear [Recipient's Name],

Subject: Confirmation of Audit Evidence Sufficiency for Performance Audit

As part of our ongoing performance audit, we have conducted a thorough review of the necessary evidence required to assess the effectiveness and efficiency of operations at [Department/Program Name]. We are writing to confirm the sufficiency of the audit evidence collected during our fieldwork.

We have gathered the following types of evidence:

- Documentary evidence (e.g., policies, procedures, financial records)
- Interviews with key personnel
- Observations from site visits
- Third-party confirmations

Based on our evaluation, we believe that the evidence collected is adequate and relevant to support our conclusions regarding the performance of [Department/Program Name]. We appreciate your cooperation and assistance during this audit process.

If 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 Organization]

[Contact Information]