## [Your Name]

[Your Title] [Your Company/Organization] [Your Address] [City, State, Zip Code] [Email Address] [Phone Number]

[Date]

## [Recipient Name]

[Recipient Title] [Recipient Company/Organization] [Recipient Address] [City, State, Zip Code]

Dear [Recipient Name],

Subject: Adjustment to the Comprehensive Audit Plan

We are writing to formally communicate adjustments to the Comprehensive Audit Plan for [Specify Period or Project Name]. After thorough review and consideration of [specific reasons for adjustments such as new risks, regulatory changes, or resource modifications], we have decided to make the following adjustments:

- 1. [Adjustment 1: Description of the change and its purpose]
- 2. [Adjustment 2: Description of the change and its purpose]
- 3. [Adjustment 3: Description of the change and its purpose]

We believe these adjustments are essential to ensure the effectiveness of the audit process and maintain compliance with [relevant laws or regulations]. Please review the proposed adjustments, and feel free to reach out to us if you have any questions or require further clarification.

Thank you for your understanding and support as we strive to uphold the highest standards in our auditing processes.

Sincerely,

[Your Name] [Your Title] [Your Company/Organization]