Audit Sample Selection for Revenue Recognition Testing

Date: [Insert Date]

To: [Client's Name]

[Client's Address]

[City, State, Zip Code]

Dear [Client's Name],

We are writing to inform you that as part of our audit procedures for the fiscal year ending [Insert Fiscal Year End Date], we will be conducting revenue recognition testing. This testing will involve selecting a sample of transactions from your revenue accounts.

For our sample selection, we will be using the following criteria:

- Transaction dates within the fiscal year
- Transaction values greater than [Insert Value]
- Types of revenue accounts (e.g., product sales, service income)

We kindly request your assistance in providing us access to the relevant records for these transactions, including but not limited to:

- Sales invoices
- Contracts
- Customer correspondence

Your cooperation is greatly appreciated to ensure a smooth and effective audit process. Please let us know if you have any questions or if there are any issues in gathering the requested documents.

Thank you for your attention and assistance.

Sincerely,

[Your Name]

[Your Title]

[Your Firm's Name]

[Your Firm's Address]

[City, State, Zip Code]

[Your Contact Information]