

Audit Sampling Methodology for Compliance Testing

Date: [Insert Date]

To: [Insert Recipient Name]

From: [Insert Your Name/Your Audit Firm]

Subject: Audit Sampling Methodology for Compliance Testing

Dear [Recipient Name],

In accordance with our scheduled compliance testing for [specify the subject or area of compliance], we would like to outline the sampling methodology that will be used in our audit process.

1. Objective of Sampling

The objective of using a sampling methodology is to obtain sufficient, appropriate evidence to support our audit opinion on the compliance of [specify compliance area].

2. Sampling Methodology

For this compliance audit, we propose to utilize [state the sampling method, e.g., statistical sampling, non-statistical sampling, etc.]. The key steps are as follows:

- **Population Definition:** Define the population from which the sample will be drawn.
- **Sample Size Determination:** Determine sample size based on [mention factors, e.g., acceptable risk level, error rate, etc.].
- **Selection Process:** Outline the process for selecting the sample (e.g., random selection, systematic sampling).

3. Evaluation of Results

Once the sample is selected, we will conduct tests and evaluate findings based on [specify evaluation criteria]. Any deviations or findings will be documented and reported in the final audit report.

4. Timeline

The sampling and subsequent testing will be performed during the period of [insert timeline]. We anticipate that the audit results will be communicated by [insert expected completion date].

Should you have any questions regarding the sampling methodology or any other aspect of the audit, please do not hesitate to reach out. We appreciate your cooperation.

Sincerely,

[Your Name]

[Your Position]

[Your Audit Firm]

[Contact Information]