

Letter of Audit Sampling Methodology

Date: [Insert Date]

To: [Insert Recipient Name]

From: [Insert Your Name]

Subject: Audit Sampling Methodology for IT Audit

Dear [Recipient's Name],

I am writing to outline the audit sampling methodology that will be utilized for the upcoming IT audit. This will ensure that our approach is systematic, consistent, and meets the standards of our auditing practices.

1. Objective of Sampling

The primary objective of using audit sampling in our IT audit is to draw conclusions about the entire population based on a selected subset of it.

2. Sampling Method

We will employ statistical sampling techniques, such as random sampling or stratified sampling, to ensure a representative sample is chosen.

3. Sample Size Determination

The sample size will be determined based on the level of assurance required, the inherent risk of the IT processes being audited, and the population size.

4. Sample Selection

Selected samples will be documented and traced back to ensure they are representative of the broader population.

5. Conclusion

By adhering to this methodology, we will enhance the reliability of our findings and ensure that the audit process is thorough and effective.

Thank you for your attention. Should you have any questions regarding this methodology, please feel free to reach out.

Sincerely,

[Your Name]

[Your Position]

[Your Contact Information]