

# Audit Committee Performance Review

Date: [Insert Date]

To: [Committee Chair Name]  
Audit Committee  
[Company Name]  
[Company Address]

Dear [Committee Chair Name],

As part of our ongoing commitment to governance and accountability, we have conducted a performance review of the Audit Committee for the period ending [Insert Period]. The purpose of this review is to evaluate the effectiveness of the committee in fulfilling its responsibilities and contributing to the overall success of our organization.

Our analysis has considered the following key areas:

1. Adherence to regulatory requirements
2. Execution of the committee's mandate
3. Quality of oversight over financial reporting
4. Communication with external auditors
5. Participation in risk management discussions
6. Training and development of committee members

Based on our findings, we commend the Audit Committee for its diligent work and commitment to maintaining high standards of integrity and transparency. However, we have also identified some areas for improvement that we believe could enhance the committee's effectiveness.

We recommend scheduling a meeting to discuss the findings in detail and to develop a plan of action for addressing the suggested improvements. Please let us know your availability for this meeting.

Thank you for your continued dedication to the welfare of [Company Name]. We look forward to your response.

Sincerely,

[Your Name]  
[Your Position]  
[Your Contact Information]  
[Company Name]