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| --- | --- |
|  | Audit management letter comments |

Entity letter

Date

Name

Address

City, state zip

Greeting:

Thank you for choosing firm name as your auditor. We know that audits, though necessary, are inconvenient undertakings that can often feel tedious and intrusive. We’re very grateful for the important contributions and support that you and your team provided throughout the collaborative audit process.

The goal of our audit professionals is always to serve as effective partners and valuable resources for you during this type of in-depth evaluation. We recognize the wealth of opportunity for business enhancement that presents itself when all is laid bare.

In keeping with this philosophy, we carefully examine each client’s audited financial statements to identify strategies for growth, efficiency and business relationships in areas such as finance and accounting, human resources and information technology.

During the course of completing your audit, we noted the following observations and recommendations:

* Observation and recommendation 1
* Observation and recommendation 2
* Observation and recommendation 3

A representative from firm name will contact you within time frame to address your questions or concerns about these observations.

We value our relationship with you very highly, and we look forward to serving you in the future. Thank you again for choosing firm name for your audit needs.

Sincerely,

Partner name, credentials