|  |  |
| --- | --- |
|  | Change order |

|  |  |  |
| --- | --- | --- |
| **Client name** | **Date of request** | **Date of engagement letter** |
|  |  |  |

Firm name anticipates having to perform the following services in addition to those agreed upon in our engagement letter.

|  |
| --- |
| **Reason for requiring the change order** |
|  |
| **Additional work to be performed** |
|  |
| **Other** |
|  |
| **Change in timetable** |
|  |

|  |
| --- |
| **Estimated cost of change/additional work** |
|  |

Unless otherwise specified, firm name bills for actual time expended at our standard hourly rates. Terms and conditions of payment are the same as in our engagement letter. All other terms and conditions in the original engagement letter remain in effect.

|  |  |  |  |
| --- | --- | --- | --- |
| **Approved by firm name:** | | **Accepted by the client:** | |
|  | |  | |
| **Manager** |  | **Name** |  |
| **Date** |  | **Date** |  |
| **Partner** |  |  |  |
| **Date** |  |  |  |

**Rejected by the client:**

I do not want firm name to perform the additional work required. I will be responsible for ensuring that our personnel complete the required tasks and understand that this may cause a delay in the completion of our audit.

|  |  |  |  |
| --- | --- | --- | --- |
| **Name** |  | **Date** |  |