

[Your Firm's Name]  
[Your Firm's Address]  
[City, State, Zip Code]  
[Phone Number]  
[Email Address]  
[Date]  
[Client's Name]  
[Client's Address]  
[City, State, Zip Code]  
Subject: Auditor's Report  
Dear [Client's Name],

We have audited the financial statements of [Client's Company Name] for the year ended [Date]. The financial statements comprise the balance sheet as of [Date], and the related income statement, statement of changes in equity, and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with [relevant financial reporting framework], and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with [relevant auditing standards]. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of [Client's Company Name] as of [Date], and its financial performance and its cash flows for the year then ended in accordance with [relevant financial reporting framework].

#### [Optional: Other Matters]

[Include any additional remarks if necessary.]

We would like to thank you and your team for your cooperation during the audit process. Please feel free to reach out to us if you have any questions regarding this report.

Sincerely,

[Your Name]  
[Your Title]  
[Your Firm's Name]