

External Audit Firm Name
Address Line 1
Address Line 2

Date: June 19, 2024

To: Senior Management
[Client Company Name]
[Client Address Line 1]
[Client Address Line 2]

External Audit Conclusion Letter

Dear Senior Management,

We have completed the external audit of [Client Company Name] for the financial year ended [Date]. Our audit was conducted in accordance with applicable auditing standards, with the objective of expressing an opinion on the company's financial statements.

Based on our examination, we have obtained reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error, and are prepared, in all material respects, in accordance with the relevant financial reporting framework.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of [Client Company Name] as at [Date], and its financial performance and cash flows for the year then ended.

We have also reviewed the company's internal control environment as part of our audit procedures. While no significant deficiencies were identified that would materially impact the financial statements, some areas for improvement were noted and have been reported separately.

We thank you and your team for the cooperation extended to our audit staff during the course of our work.

Sincerely,

[External Auditor Name]
[Title]
[External Audit Firm Name]

Important Notes

- This letter summarises the auditor's independent conclusion on the financial statements.
- It does not substitute the full audit report or detailed management letter.
- Findings related to internal controls or specific recommendations are usually communicated separately.
- The conclusion is based on evidence obtained up to the audit completion date only.
- Senior management should review all attachments and underlying reports carefully.