

A general engagement letter

United States edition

[Firm letterhead]

[Date]

[Client name]

[Client address]

Dear [Client contact],

PURPOSE OF THIS LETTER

This letter sets out the terms on which [Firm name] will provide services to [Client name]. It replaces any previous engagement letter between us. Please read it, and tell us if anything does not match your understanding of what we agreed.

SCOPE OF THE ENGAGEMENT

We will [describe the service in specific terms, naming the period or the filing it relates to].

This engagement does not include [name the exclusions: other filings, other entities, prior periods, representation before the IRS, or advice of any other kind]. If you would like us to take on any of that, we will agree it separately in writing.

YOUR RESPONSIBILITIES

You are responsible for the completeness and accuracy of the records and information you provide, and for keeping the underlying records themselves. We will rely on what you give us without independently verifying it unless this letter says otherwise.

We will ask for the information we need by [date]. If it arrives later than that, we may not be able to meet [the deadline], and any additional work caused by the delay will be charged at the rates below.

OUR RESPONSIBILITIES

We will perform the work with reasonable care and skill, in accordance with the AICPA's engagement letter guidance and the ethical requirements that apply to our practice.

Our work is not designed to detect fraud or error, and should not be relied on to do so, unless the scope above expressly says otherwise.

FEES

Our fee for the work described above is [amount] in US dollars, invoiced [when]. Work outside that scope is charged at [rate] per hour. Out-of-pocket costs are charged as incurred.

Invoices are payable within [number] days. We may suspend work on overdue accounts, and we will tell you before we do.

ENDING THE ENGAGEMENT

Either of us may end this engagement by giving [number] days' written notice. You remain liable for fees for work done up to that point. On request we will return your own records; our working papers remain ours.

CONFIDENTIALITY AND YOUR INFORMATION

We keep your information confidential except where we are required to disclose it by law or by our professional body. We hold it in accordance with applicable state privacy law and retain it for [number] years, after which it is securely destroyed.

AGREEMENT

Please sign and return a copy of this letter to confirm that these terms are agreed.

Yours sincerely,
[Name], [Firm name]

Agreed on behalf of [Client name]:

Signature _____ Date _____

Supplied as-is, with no guarantee. This template is provided for general information only. It is not legal advice and it is not a substitute for it. Have your own legal adviser review it, and adapt it to your practice and your jurisdiction, before you use it with a client. FirmHello accepts no responsibility or liability for any use made of this document.