

[Firm letterhead]

[Date]

[Client name]

[Client address]

Dear [Client contact],

WHAT THIS LETTER DOES

This letter records the terms on which [Firm name] will act for [Client name]. It takes effect when you return a signed copy, or when we begin the work described below with your agreement, whichever is first.

THE WORK

We will [service, entity, period, deliverable — one plain sentence].

We are not providing [exclusions]. Nothing in this letter obliges us to perform work outside that description, and we will not begin any until it is agreed in writing.

WHAT WE NEED FROM YOU

You will provide complete and accurate records by [date], and tell us promptly about anything that changes the picture. We rely on what you give us and do not audit it unless the scope above says we do.

FEES AND BILLING

[Fixed fee of / hourly rate of] [amount] in US dollars, invoiced [when], payable within [number] days. Work outside the scope is quoted separately before it starts.

STANDARDS WE WORK TO

We perform this engagement in accordance with the AICPA's engagement letter guidance and the ethical requirements of our profession.

ENDING IT, AND YOUR RECORDS

Either of us may end this engagement on [number] days' written notice. Fees for work already done remain payable. We return your records on request; our working papers remain ours.

CONFIDENTIALITY AND DATA

We keep your information confidential except where the law or our professional body requires disclosure, hold it in accordance with applicable state privacy law, and retain it for [number] years.

YOUR AGREEMENT

Please return one signed copy.

[Name], [Firm name]

Agreed for [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.