Expense Approval Letter for Management

Organization Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Department Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

Title of Authority: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

Date: \_\_ / \_\_ / \_\_\_\_\_\_,

Honourable Mr/Mrs \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

Subject: Expense Approval Letter for Management During Audit

**Subjective Body:** (We have recently completed our audit of (Business name) which we conducted in accordance with International Standards on Auditing (“ISAs”). Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management with the oversight of the Executive Board. The audit of the financial statements does not relieve management or the Executive Board of their responsibilities).

**Second Segment:** (However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements of (Business Name) regarding approval of management expenses, for the year ended 31 December \_\_\_\_\_. Those issues are set out in the attached report.)

**Approval Headline:** (Management responses have been provided through the coordination of the Finance Department.)

**Compliment:** We would like to thank the management and staff of XYZ for their assistance and co-operation during the audit. We would be pleased to provide any clarification that you may require on the issues raised in this report.

Yours faithfully

**Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Address: \_\_\_\_\_\_\_\_\_\_\_\_ Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**