

SAMPLE  
ENGAGEMENT LETTER

Date

Client Name  
Client Address  
City State Zip

Dear (Client Name):

We are pleased to confirm our understanding of the services we are to provide \_\_\_\_\_ (Client Name) (the "Company") in conjunction with your Renewal of Certificate of Eligibility to Receive Preference in Bidding on Public Works with the Nevada State Contractors Board.

We will apply the agreed-upon procedures which the Company has specified, listed in the attached schedule, to the operating accounts of \_\_\_\_\_ (Client Name) for the year ended \_\_\_\_\_ (Date). This engagement is solely to assist the Company in determining whether it meets the criteria established by the Nevada State Contractors Board regarding eligibility to receive preference in bidding on public works. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination we will not express an opinion on the schedule. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the Company, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, and/or experience to oversee the tax services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

We plan to begin our procedures as soon as the appropriate documents are made available to us. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm managements' responsibility for the presentation of the supporting documentation.

Our fee for these services will be based on the actual time spent at our regular hourly rates and is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. Our invoices are due and payable when rendered.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

Sincerely,

RESPONSE:

This letter correctly sets forth the understanding of \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_