[Your firm name and logo]

[Forensic accounting firm name]
[Firm address]
[Date]
Privileged and confidential, prepared at the request of counsel
[Attorney name], [Law firm name]
[Law firm address]
Re: [Matter name]

Dear [Attorney name],

Retention through counsel
[Law firm name] retains [Firm name] to assist it in advising [client name] in [matter name]. We will work at your direction, report to you, and send our communications through you. Any choices about privilege and work product are yours.

Client-retained variant (optional)
[Client name] retains us directly to investigate [concern]. We will report to [board committee or officer]. Our work may not be protected by attorney-client privilege or work-product protection.

Question we will address
You have asked us to analyze: [question, for example whether payments from (entity) were made to accounts connected with (person)]. We will not expand the work beyond this question without your written request.

Period, entities and people
Our work covers [start date] to [end date]; the entities [list]; the accounts [list]; and the records of [individuals]. Anything outside these limits needs an amendment to this letter.

Applicable standard
We will perform this [litigation / investigation] engagement under the AICPA Statement on Standards for Forensic Services. It is not an audit, review or other attest engagement, and we will give no assurance on any financial statements.

Nature of our conclusions
We will report our findings and whether the evidence is consistent with the matters you asked about. We will not express a conclusion that fraud occurred; that determination belongs to the trier of fact.

Records requested
Please provide by [date]: the general ledger and journals in native format; bank and credit card statements with check images and wire details; payroll registers; the vendor master file with change history; federal tax returns for [years]; and any data exports you choose to give us.

Evidence handling
We will not alter original records. We will work from copies and forensic images, keep a chain of custody log for every item received, and store all material in [secure storage]. Only staff assigned to this matter will have access.

Conflicts
We have checked the parties and law firms you identified and found no conflict, except [disclosure, if any]. We will tell you promptly if one arises.

If we are asked to testify
If you designate us as a testifying expert, we will sign an amended letter covering the expert report, deposition and trial terms before we prepare any report.

Fees
We bill hourly: partner [rate], manager [rate], staff [rate], data specialist [rate], plus data processing costs at [rate]. A retainer of [amount] is due on signing and will be applied to our final invoice. Our fees do not depend on our findings or on the outcome of the matter.

Confidentiality and data at the end
We will follow any protective order you send us. When the matter and any appeals end, we will return or destroy the data you provided, at your choice, and keep our working papers under our retention policy.

Termination
You or we may end this engagement by written notice. Fees and costs are due through the date it ends, and we will return your materials as described above.

Liability and governing law (optional)
Our total liability for any claim about this engagement is limited to the fees paid to us, except where the law does not allow such a limit. This letter is governed by the laws of [state].

Signatures
Please countersign below. If [client name] will guarantee our fees, please have it sign as well.

Yours sincerely,
[Partner name], [credentials]
[Forensic accounting firm name]
Signature: _____ Date: _____
Retaining counsel: [Attorney name] Signature: _____ Date: _____
Client (fee guarantor): [Client name] Signature: _____ Date: _____