C-2 Accounts Receivable Confirmation - Positive Request

Example 1:

(Prepared on client's letterhead)

(Date)
(Customer's name and address)

Dear_____:

In connection with an audit of the financial statements of (insert name of client) as of December 31, 200X and for the year then ended, please confirm directly to our auditors (insert name and address of auditors) the amount of your indebtedness to us as of December 31, 200X, which according to our records amounted to _____tug.[2]

Please check the appropriate response below after determining whether this is in agreement with your records. If there are differences, please provide any information in sufficient detail to assist our auditors in reconciling the difference.

After checking the appropriate response below, please sign and date your reply and mail it directly to our auditors in the enclosed return envelope. **DO NOT SEND ANY PAYMENTS TO OUR AUDITORS**.

Thank you for your anticipated timely cooperation with this request.

Respectfully,

(Name of client)

(Client's authorized signature and title)

****

TO: (Insert auditor's name)

( ) The balance due (insert client's name) shown above as of December 31, 200X is correct.

( ) Our records show a balance of tug_____as of December 31, 200X and the difference may be due to the following:

_____

_____

_____

Signature: _____

Title: _____

Date: _____

Notes And Observations:

1. This standard confirmation request should be modified if the auditor believes that the customer pays by invoice, rather than by statement and it is therefore more effective and appropriate to confirm open invoices. The following alternative confirmation request is an illustration of how the standard confirmation request might be modified to confirm open invoices.

   Example 2:

   (Date)
   (Customer's name and address)

   Dear_:

   In connection with an audit of the financial statements of (insert name of client) as of December 31, 200X and for the year then ended, please confirm directly to our auditors (insert name and address of auditors) the amounts on the invoices listed below (or in the attached statement) as shown by our records that you were indebted to us as of December 31, 200X. Please take notice that the invoices that our auditors have selected for confirmation purposes may represent only a portion of the total balance due from you.

Invoice Number	Invoice Date	Invoice Amount

   Please check the appropriate response below after determining whether this is in agreement with your records. If there are differences, please provide any information in sufficient detail to assist our auditors in reconciling the difference.

   After checking the appropriate response below, please sign and date your reply and mail it directly to our auditors in the enclosed return envelope. **DO NOT SEND ANY PAYMENTS TO OUR AUDITORS**.

   Thank you for your anticipated timely cooperation with this request.

   Respectfully,

   (Name of client)

   (Client's authorized signature and title)

****

TO: (Insert auditor's name)

( ) The invoice balances due (insert client's name) shown above as of December 31, 200X are correct.

( ) The invoice balances due (insert client's name) shown above as of December 31, 200X are not correct. Our records show the following differences:

_____

_____

_____

Signature: _____

Title: _____

Date: _____

2. If the auditor believes that an itemized customer statement of the balance due would assist the customer in reconciling the amount due as of the confirmation date, the auditor should include the following sentence after the first sentence of the confirmation request:

   "Enclosed is an itemized statement of the balance due that is being furnished to assist you in reconciling the amount shown in your records with the amount shown per our records."