

FINANCIAL STATEMENT REVIEW ENGAGEMENT AGREEMENT

This Agreement is dated _____, by and between:

The Accountant/Firm: _____

Address: _____

and

The Client: _____

Address: _____

1. Objective and Scope of Work

The Client hereby engages the Accountant to review the financial statements of the Client, which comprise the balance sheet as of _____, and the related statements of income, changes in stockholders' equity, and cash flows for the period then ended, and the related notes to the financial statements.

The objective of our engagement is to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements in order for the statements to be in accordance with the _____ financial reporting framework.

2. Accountant's Responsibilities

We will conduct our review engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the American Institute of Certified Public Accountants (AICPA). A review includes primarily applying analytical procedures to your financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. A review does not contemplate obtaining an understanding of internal control, assessing fraud risk, testing accounting records, or other procedures ordinarily performed in an audit.

3. Management's Responsibilities

The Client's management is responsible for:

1. The preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements.
3. Preventing and detecting fraud.
4. Ensuring that the Entity complies with the laws and regulations applicable to its activities.
5. Providing us with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
6. Providing us with unrestricted access to persons within the Entity from whom we determine it necessary to obtain review evidence.

4. Reporting

Unless unanticipated difficulties are encountered, we will issue a written report upon completion of our review. If we are unable to complete the review, or if we determine that the financial statements are materially misstated and management refuses to correct them, we reserve the right to withdraw from this engagement.

5. Fees and Payment

Fees for our services will be billed based on _____.

Invoices are due and payable _____.

6. Signatures

This Agreement represents the entire understanding between the parties regarding this engagement and supersedes any prior agreements.

For the Client:

Signature

Printed Name

Title

Date

For the Accountant/Firm:

Signature

Printed Name

Title

Date