

**DRAFT: SAMPLE LETTER TO REQUEST AUDIT WORK PAPERS**

**Office of Thrift Supervision**  
 Department of the Treasury

1700 G Street, N.W., Washington, DC 20552 • (202) 906-6000

Mr./Ms. \_\_\_\_\_  
 Accounting Firm  
 Address  
 City, State, Zip Code

Dear Mr./Ms. \_\_\_\_\_:

The Office of Supervision (OTS) requires, under its regulation 12 CFR 562.4(d)(2), that the independent public accountant, engaged in an external audit of a savings association, agree in the engagement letter to provide OTS with access to and copies of any work papers, policies, and procedures relating to the services performed. The OTS has a program to review auditors' work papers to enhance its supervision of savings associations. The OTS has selected your client, \_\_\_\_\_ (name of institution and city), \_\_\_\_\_ for a work paper review.

Please make all the original work papers relating to the audit of this institution or its parent holding company for the year ended \_\_\_\_\_ (date) available for review. In addition to the requested work papers, we may request to review your firm's policies and procedures relating to this audit.

To limit the burden of the work paper review, we will conduct our review at a site of your choice. The review process may be expedited if an individual who is familiar with the audit is available to respond to inquiries. We have or will advise \_\_\_\_\_ (name of officer of the client institution) of \_\_\_\_\_ (name of institution) of this request.

Examiner \_\_\_\_\_ (name) at \_\_\_\_\_ (telephone number) will contact your office within the next several days to make arrangements for the review.

Sincerely,

Examiner in Charge

cc: Chief Executive Officer  
 Regional Accountant