DATE: [Insert Date]

TO: [Name of Records Custodian]
[Title]
[Organization Name]
[Address]
[City, State, Zip Code]

RE: Letter of Instruction for Audit of Trust Account Ledgers

Dear [Name of Custodian],

I am writing to formally instruct you to provide access to and facilitate an audit of the trust account ledgers for [Name of Trust/Account Number]. This audit is scheduled to commence on [Start Date] and will be conducted by [Name of Auditor/Audit Firm].

Please prepare and make available the following records for the period covering [Start Date of Audit Period] to [End Date of Audit Period]:

- Individual client ledgers and the general trust ledger.
- Bank statements and cancelled checks (or digital images).
- Deposit slips and records of electronic transfers.
- Monthly bank reconciliation reports.
- Documentation supporting all disbursements (invoices, receipts, and fee agreements).
- Any trial balances or journals associated with the trust account.

You are instructed to cooperate fully with the auditors, providing them with a suitable workspace and access to any electronic accounting systems used to maintain these records. Please ensure all documents are organized and available by [Time] on the start date mentioned above.

If you have any questions regarding the scope of this request or the logistical requirements of the audit, please contact me directly at [Your Phone Number] or [Your Email Address].

Thank you for your prompt attention to this matter.

Sincerely,

[Your Signature]

[Your Printed Name]
[Your Title/Authority]