

# Internal Audit Observations

Date: \_\_\_\_\_

To: [Recipient's Name]

From: [Your Name]

Subject: Internal Audit Observations Report

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## Introduction

This letter outlines the observations made during the internal audit conducted on [Department/Function] from [Start Date] to [End Date].

## Observations

1. **Observation 1:** [Description of Observation 1]

*Implication:* [Implication of Observation 1]

*Recommendation:* [Recommendation for Observation 1]

2. **Observation 2:** [Description of Observation 2]

*Implication:* [Implication of Observation 2]

*Recommendation:* [Recommendation for Observation 2]

## Conclusion

The observations provided above highlight areas for improvement within the department. We recommend prioritizing the implementation of the suggestions to enhance operational efficiency.

Thank you for your cooperation during the audit process.

**Sincerely,**

[Your Name]

[Your Position]

[Your Contact Information]