

# Internal Control Audit Findings Summary

Date: [Insert Date]

To: [Recipient Name]

From: [Your Name/Your Position]

Department: [Department Name]

Subject: Summary of Internal Control Audit Findings

## Introduction

This letter summarizes the findings from the recent internal control audit conducted for [Audit Period/Department/Function]. The objective of the audit was to evaluate the effectiveness of existing controls and to identify areas for improvement.

## Findings Summary

- **Finding 1:** Description of the issue found and its impact.
- **Finding 2:** Description of the issue found and its impact.
- **Finding 3:** Description of the issue found and its impact.

## Recommendations

- Recommendation for Finding 1.
- Recommendation for Finding 2.
- Recommendation for Finding 3.

## Conclusion

We appreciate your attention to these findings and look forward to your response regarding the proposed recommendations. Please feel free to contact me for any further clarification or discussion on this matter.

Sincerely,

[Your Name]

[Your Position]