

# Audit Commentary

Date: [Insert Date]

To: [Recipient Name]

From: [Your Name]

Subject: Audit Commentary on Risk Assessment

Dear [Recipient Name],

As part of our ongoing risk assessment process, I am providing an overview of the audit findings related to the identified risks within [Department/Area]. This commentary aims to highlight key observations and recommendations to mitigate these risks effectively.

## Identified Risks

- **Risk 1:** [Description of Risk 1]
- **Risk 2:** [Description of Risk 2]
- **Risk 3:** [Description of Risk 3]

## Audit Findings

The audit revealed the following key findings:

1. [Finding 1]
2. [Finding 2]
3. [Finding 3]

## Recommendations

To address the identified risks and findings, I recommend the following actions:

- [Recommendation 1]
- [Recommendation 2]
- [Recommendation 3]

It is crucial that we implement these recommendations promptly to enhance our risk management framework and ensure compliance with applicable regulations.

Thank you for your attention to this matter. I am available for further discussion at your convenience.

Sincerely,

[Your Name]

[Your Position]

[Your Contact Information]