Audit Observations

Date: [Insert Date]

To: [Insert Recipient Name]

From: [Insert Auditor's Name]

Subject: Audit Observations - [Insert period or project]

1. Executive Summary

[Brief summary of the audit conducted and the key findings.]

2. Observations

- 1. **Observation 1:** [Description of observation]
 - o **Impact:** [Description of impact]
 - o **Recommendation:** [Suggested recommendation]
- 2. **Observation 2:** [Description of observation]
 - o **Impact:** [Description of impact]
 - o **Recommendation:** [Suggested recommendation]

3. Conclusion

[Brief conclusion summarizing the importance of addressing the observations.]

4. Acknowledgement

We appreciate your cooperation and support during the audit process. Please feel free to reach out for any clarifications.

Sincerely,

[Insert Auditor's Name]

[Insert Auditor's Title]