Audit Observation Summary

Date: [Insert Date]

To: [Recipient Name]

From: [Your Name]

Subject: Audit Observation Summary for [Audit Period]

1. Introduction

This document summarizes the observations from the audit conducted on [Audit Date] covering the period from [Start Date] to [End Date].

2. Observations

Observation No.	Description	Recommendation	Responsible Party	Status
1	[Description of Observation 1]	[Recommendation for Observation 1]	[Responsible Party]	[Status]
2	[Description of Observation 2]	[Recommendation for Observation 2]	[Responsible Party]	[Status]

3. Conclusion

We appreciate your cooperation in this audit process. We look forward to your timely response to the observations listed above.

Sincerely,

[Your Name]

[Your Position]

[Your Contact Information]