DATE: [Date]

TO: [Recipient Name]
FROM: [Audit Lead Name/Department]
SUBJECT: Advisory Letter: Internal Audit Findings and Recommendations

Dear [Recipient Name],

This letter summarizes the results of the internal audit conducted on [Process/Department Name] during the period of [Date] to [Date]. The objective of this review was to evaluate the effectiveness of internal controls and operational compliance.

1. Audit Summary

[Provide a brief overview of the audit scope and general conclusion regarding the control environment.]

2. Findings and Recommendations

Finding 1: [Title of Issue]

- **Observation:** [Describe the specific issue or gap identified.]
- **Risk:** [Describe the potential impact or consequence.]
- **Recommendation:** [Provide actionable steps to resolve the issue.]

Finding 2: [Title of Issue]

- **Observation:** [Describe the specific issue or gap identified.]
- **Risk:** [Describe the potential impact or consequence.]
- **Recommendation:** [Provide actionable steps to resolve the issue.]

3. Management Response

Please provide a formal response for each finding by [Deadline Date]. Your response should include the corrective action plan, the individual responsible for implementation, and the expected completion date.

We appreciate the cooperation received from your team during this process. If you have any questions regarding these findings, please contact [Name] at [Contact Information].

Sincerely,

[Signature]
[Full Name]
[Job Title]
[Department Name]