

To: [Management Name/Board of Directors]

From: [Internal Audit Department/Your Name]

Date: [Insert Date]

Subject: Primary Objectives of the Internal Audit Engagement

Dear [Recipient Name],

The purpose of this letter is to outline the primary objectives of the upcoming internal audit for the [Department/Process Name] period ending [Date]. Our engagement is designed to provide independent assurance and consulting services to improve organizational operations.

The primary objectives of this audit include:

- **Assessment of Internal Controls:** To evaluate the design and operating effectiveness of controls in place to manage risks.
- **Compliance Verification:** To ensure adherence to applicable laws, regulations, policies, and procedures.
- **Operational Efficiency:** To identify opportunities for streamlining processes and reducing resource waste.
- **Reliability of Reporting:** To verify the accuracy and integrity of financial and operational information.
- **Asset Safeguarding:** To ensure that physical and intellectual assets are protected from loss, fraud, or unauthorized use.

The audit process will involve interviews, data analysis, and testing of transactions. We request your support in providing the necessary documentation and access to personnel during this period.

We look forward to collaborating with your team to strengthen the organization's governance and risk management frameworks.

Sincerely,

[Your Signature]

[Your Title]

[Organization Name]