Date: [Insert Date]

To: [Recipient Name/Audit Committee/Board of Directors]
From: [Internal/External Audit Department]
Subject: Notice of Internal Controls Over Financial Reporting (ICFR) Deficiency

Dear [Recipient Name],

During our recent [Audit/Review] of the internal controls over financial reporting for the period ending [Date], we identified a deficiency in the design or operation of certain controls. This letter serves to document the finding and provide recommendations for remediation.

1. Description of Deficiency
[Provide a clear description of the control weakness, including the specific process or department involved.]

2. Classification
Based on the severity and the likelihood of a potential misstatement, this deficiency is classified as a:
[ ] Control Deficiency
[ ] Significant Deficiency
[ ] Material Weakness

3. Potential Impact
[Describe the potential risk to the financial statements, such as the risk of unauthorized transactions, errors in reporting, or fraud.]

4. Recommendation
[Detail the specific steps required to correct the deficiency and strengthen the control environment.]

5. Management Response and Remediation Plan
[To be completed by Management: Include the corrective action plan, responsible party, and expected completion date.]

Please provide a formal response to this finding by [Insert Deadline Date]. We are available to discuss these matters further at your convenience.

Sincerely,

[Your Name/Signature]
[Your Title]