

[Sender Name]
[Sender Title]
[Organization Name]
[Date]

[Recipient Name]
[Recipient Title]
[Recipient Organization]
[Address]

Subject: Notification of Draft Findings - [Project/Audit Name]

Dear [Recipient Name],

We have completed the fieldwork phase of the [Project/Audit Name] conducted between [Start Date] and [End Date]. The purpose of this letter is to provide you with the draft findings for your review and comment.

The attached report outlines the preliminary observations, identified risks, and proposed recommendations. Please note that these findings are considered "Draft" and are subject to change based on further discussion or additional evidence provided by your team.

Specifically, we request that you review the following:

- The factual accuracy of the observations.
- The feasibility of the proposed recommendations.
- Any mitigating controls currently in place that may not have been captured.

Please provide your written response, including any management action plans and expected completion dates, by [Deadline Date]. If you wish to schedule a closing meeting to discuss these results in detail, please let us know by [Date].

Thank you for the cooperation extended to our team during this process.

Sincerely,

[Signature]
[Sender Name]
[Contact Information]

Attachment: Draft Findings Report