

[Date]

[Recipient Name]

[Title]

[Company Name]

[Address]

Subject: Final Internal Control Assessment Report

Dear [Recipient Name],

We have completed our final assessment of the internal controls over financial reporting for [Company Name] as of [Date/Period]. The purpose of this assessment was to evaluate the design and operating effectiveness of the internal control structure.

Scope of Work:

Our evaluation included reviewing documentation, interviewing key personnel, and testing specific control activities across the following departments: [List Departments, e.g., Finance, IT, HR].

Conclusion:

Based on our findings, it is our opinion that the internal controls are [Effective / Partially Effective / Ineffective]. While the core framework is sound, we have identified specific areas requiring management attention.

Summary of Findings:

- [Finding 1: Description and Risk Level]
- [Finding 2: Description and Risk Level]
- [Finding 3: Description and Risk Level]

Recommendations:

We recommend that management implement the corrective actions outlined in the attached detailed report to mitigate identified risks and ensure compliance with [Relevant Standards/Regulations].

We would like to thank the staff for their cooperation during this process. Please contact us if you require further clarification regarding this assessment.

Sincerely,

[Your Signature]

[Your Printed Name]

[Your Title]

[Department/Firm Name]