Date: [Insert Date]

To: [Insert Name of Approving Authority/Board of Directors/Audit Committee]

From: [Insert Name and Title of Requesting Official]

Subject: Internal Control Override Acknowledgment Letter

This letter serves as a formal acknowledgment and documentation of a specific override of established internal control procedures. By signing this document, the undersigned parties recognize that a deviation from standard operating protocols has occurred as described below.

1. Description of Control being Overridden:
[Insert description of the standard control procedure, e.g., dual signature requirement, purchase order limit, etc.]

2. Reason for Override:
[Insert detailed justification, e.g., emergency business continuity, system failure, urgent operational necessity.]

3. Transaction/Action Details:
[Insert specific transaction IDs, dollar amounts, or dates affected by this override.]

4. Risk Assessment:
The potential risks associated with this override include [Insert risks]. To mitigate these risks, the following temporary measures have been implemented: [Insert mitigation steps].

Acknowledgment and Assumption of Responsibility:

I acknowledge that this override is a deviation from the company's internal control framework. I confirm that this action is taken in the best interest of the organization and that no fraudulent intent is involved. I understand that this override will be subject to review by internal/external auditors.

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Requestor Signature
Name: [Insert Name]
Title: [Insert Title]
Date: [Insert Date]

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Approving Authority Signature
Name: [Insert Name]
Title: [Insert Title]
Date: [Insert Date]

CC: Internal Audit Department, Finance Department