

Date: [Insert Date]

To: [Insert Name of Recipient/Department Head]

From: [Insert Auditor/Controller Name]

Subject: Internal Control Review: Corporate Credit Card Expenditures

1. Purpose

The purpose of this letter is to communicate the findings of our recent internal control review regarding corporate credit card usage for the period of [Insert Date Range].

2. Scope of Review

Our review focused on the following areas:

- Authorization and approval workflows.
- Completeness of supporting documentation (receipts and invoices).
- Compliance with the Corporate Travel and Expense Policy.
- Timeliness of monthly reconciliations.

3. Summary of Findings

Based on our testing, we identified the following areas requiring improvement:

- [Finding 1: e.g., Missing itemized receipts for transactions over \$25.]
- [Finding 2: e.g., Monthly statements approved after the internal deadline.]
- [Finding 3: e.g., Instances of personal expenses charged to corporate accounts.]

4. Recommendations

To strengthen internal controls, we recommend the following actions:

- [Recommendation 1: Implement a digital tracking system for receipt uploads.]
- [Recommendation 2: Conduct mandatory training for all cardholders.]
- [Recommendation 3: Enforce strict disciplinary measures for policy non-compliance.]

5. Conclusion

Please provide a formal response and an action plan regarding these findings by [Insert Deadline Date]. We are available to discuss these matters in further detail at your convenience.

Sincerely,

[Signature]
[Printed Name]
[Title]