### MANAGEMENT LETTER

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| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1** |  |  |  |
| **Prepared by:** |  | **Level 2** |  |  |  |
| **Rank:** |  | **Level 3** |  |  |  |
| **Date:** |  |  |  |  |  |

**Audit of a department performed by the Auditor General**

Addressee *[Applicable title of the accounting officer]*

Date

Dear Sir(s)

The financial statements of ………………….. *[Insert the name of the audited entity]* are subject to audit by the Auditor-General *[or equivalent]* in terms of ……………..…….……*[Refer to the relevant act]*.

**MANAGEMENT LETTER: *[Insert the type of audit e.g. Regularity]* AUDIT PERFORMED for the *[insert date]* FINANCIAL YEAR**

**INTRODUCTION**

The audit of the ………………….. *[Insert the name of the audited entity]* for the year ended …………*[insert date]* was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

**SCOPE AND DETERMINATION OF RESPONSIBILITY**

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

* Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
* Assessment of the accounting principles used and significant estimates made by management; and
* Evaluation of the overall financial statement presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit, are included below.

**MANAGEMENT COMMENTS**

It would be appreciated if your comments on these findings could be submitted within *(insert dates]* days after the date of this report for incorporation.

**APPRECIATION**

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the ……………….. *[Insert the name of the audited entity]* during the audit.

Yours faithfully

***for* Audit Office**

**MANAGEMENT LETTER OF ……………….. *[Insert the name of the audited entity]* FOR THE YEAR ENDED *[Insert relevant date]***

**AUDIT FINDING**

***[The findings included here should be identified in the working papers where the audit procedures are performed and concluded***

***e.g. System description, test of control, substantive procedure performance etc.]***

**RISK**

***[Either in terms of monetary misstatement, services not being delivered or assets not safeguarded]***

**RECOMMENDATION**

*[Recommendations should include reference to preventative and detective controls].*

**MANAGEMENT COMMENTS**