[Date]

Management Letter

Nov-2018

Template Owner: Audit Services

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[Civil title, Name and Surname of the recipient]

[Title]

[Entity name]

[Building name]

[Street number and name, Floor, Tower, Suite]

[City, Province/Territory]  [Postal code]

Dear [Civil title and surname of the recipient]:

For our [performance audit / follow‑up audit] [Title of the report], we conducted work at your organization. During the audit, we identified matters that we believe should be brought to your attention, although we did not judge them to be of significance or of a nature to be brought to the attention of [Parliament / the Legislative Assembly]. While these matters were not included in the report, they have been discussed with [entity name] officials and are summarized in the attachment to this letter. This communication is solely for the information of your organization’s management.

*Optional–If needed*

[We request a written response to this letter describing proposed actions to address the matters and target completion dates by [day month year]. We may follow up on the actions taken at a later date.]

If you have any questions or would like to discuss these matters, please contact me or [*Note: insert the name of the audit principal or the name of the audit director, depending on who signs the letter*] at 613‑995‑3708.

Yours sincerely,

[Name]  
[Principal (responsible for the audit) or Director]  
240 Sparks Street  
Ottawa, Ontario  K1A 0G6

Attachment: Summary of matters for entity’s attention

c.c.: [Name of entity officials with title, as appropriate]

[Name of OAG Principal with responsibilities for the entity], Principal (responsible for [name of the entity])