

Draft management report item

[Positive / Neutral / Negative) - (be stated what is required)]

Finding

The factual evidence that the internal auditor found in the course of the examination.

The finding should include the following:

- 1 Standard / criteria (expected condition / what should be)*
- 2 Finding / non-compliance (actual conditions / what is)*
- 3 Impact (where applicable)*
- 4 Root cause*

[Findings should be short, precise and to the point].

Recommendation

Suggested approaches to address the weakness, strengthen the control environment and assist management in achieving desired results.

[Note that the recommendation should address the cause].

Mpumalanga Department of Finance
Internal Audit

Management's Response

Management Comment

Engagement client's view of engagement recommendation.

[All comments to the management letter are to be made in conjunction with the client. No changes are to be made without the knowledge of the person that provided the comment]

Agreement of Factual Correctness

The finding is: (Please mark the appropriate box. If 'Not Factually Correct' is selected, a reason must be provided)

Factually correct			
Not Factually correct		Reason:	

Agreed Management Action Plans

No .	Action	Responsible Official	Implementation start date	Implementation completion date

Management Sign-off

Discussed with:	Name	Rank	Signature	Date
	<i>[Process owner]</i>			
	Name	Rank	Signature	Date
	<i>[Process owner's senior]</i>			