

Transport of food to famine relief camps

To: F Higson	Logistics Director	From: J Smith
J Mulonja	Country Director (DR Congo)	Auditor
C Mwefu	Country Manager	Internal Audit Department
M Agbaw	Lorry Supervisor	Head Office
		Date: 23 February 20X0

Please find attached the draft report on the audit of “Transport of food to famine relief camps”. We are also sending a copy of our risk and control database, should you wish to see how we reached our conclusions.

As we confirmed in our discussions with you, the overall conclusion is that a sound system of internal control is not being maintained. We are satisfied that action is being taken to correct the weaknesses found.

An executive summary is included in the first page of the report.

We would like comments on the report by March 8. Please let me know if this likely to cause problems.

The draft report is being sent to the staff listed above. The final report will also be sent to the finance director, and will also be available to the external auditors and audit committee.

Would you please pass onto your staff our thanks for all the help and hospitality they provided during this audit.

Regards

J Smith

I Khan