



MEMORANDUM

To: Responsible Person
Department/Office Issuing the Audit

Date: Date of Response

From: Aviation Director

Subject: Response to Audit Report
Name of the Report Topic

Use an opening paragraph with a general introduction such as “The Miami-Dade Aviation Department (MDAD) wishes to thank the *Department/Office Issuing the Audit* for the time and effort put into its audit report on *Name of the Report Topic*.” Use any other language needed to introduce the response. The tone of the response will be factual, matter-of-fact and professional. Do not portray the Department as defensive, argumentative or as complaining about the audit.

The Department’s response to specific findings contained in the audit report is detailed below. Issues are addressed in the order in which they occurred in the audit report.

General Comments:

If needed or appropriate, provide any general statements to set the stage for specific responses used.

Responses to Specific Findings:

Finding # 1 Either “quote” the audit report’s first finding, or summarize the language used.

The Department concurs. The following action has (or will) been implemented to respond to this issue. *Explain as needed.*

Finding # 2 Either “quote” the audit report’s next finding, or summarize the language used.

The Department concurs with only part of the finding. *Explain as needed.*

Finding # 3 Either “quote” the audit report’s first finding, or summarize the language used.

The Department does not concurs with *identify the issue or statement*. *Explain as needed.*

Responsible Person 2
Department/Office Issuing the Audit

Date of Response

Finding # 4 Either “quote” the audit report’s next finding, or summarize the language used.

The Department concurs with *state the issue*, however, the recommended corrective action is not possible because *explain*.

Repeat as needed...

Summary:

Summarize the Department’s response to the audit or the Department’s position on any critical issue.

End with a positive or proactive statement such as, “The Miami Dade Aviation Department appreciates the findings and opinions expressed in the audit report. They will be used to improve operational procedures where appropriate. They will also stimulate critical review of organizational practices to enhance our ability to be successful in the highly competitive aviation industry.”

Initials of Signer/initials of typist

Attachment(s) *if used*

c: *List of persons to receive a copy of the response (if needed)*
