

[Your Name]
[Your Title]
[Your Organization]
[Date]

[Auditor's Name]
[Auditor's Title]
[Audit Firm/Department Name]

Subject: Clarification and Dispute of Audit Finding - [Audit Reference Number/Title]

Dear [Auditor's Name],

I am writing to formally dispute the following finding(s) presented in the draft audit report dated [Date of Report]:

Disputed Finding: [Insert Finding Name/Number]
Reported Observation: [Briefly describe the auditor's statement]

We disagree with this finding for the following reason(s):

- **Factual Clarification:** [Provide details on why the facts in the report are inaccurate].
- **Supporting Evidence:** [Mention specific documents, logs, or policies that contradict the finding].
- **Contextual Background:** [Explain any circumstances or mitigating controls that were not considered].

Attached to this letter are the following supporting documents: [List attachments, e.g., Exhibit A, Exhibit B].

Based on this information, we request that this finding be re-evaluated and either amended or removed from the final report. We are available to meet at your earliest convenience to discuss these clarifications in detail.

Thank you for your time and professional consideration.

Sincerely,

[Your Signature]
[Your Printed Name]