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Recommendations regarding internal control will normally be a by-product of the audit not a primary objective. They should nonetheless be of value to a client. The auditor should incorporate the need to issue the letter in the planning of the audit. Recommendations regarding internal control are referred to as management letters, letters of weakness, internal control memoranda, letters of recommendation or constructive service letters. ISA260 Communications of Audit Matters with Those Charged with Governance gives guidance in this area. Further practical points To be effective, the letter should be drafted as soon as possible after completion of the audit procedures giving rise to the need to comment. It is preferable to discuss all the point in the letter with management before the letter is issued. It is essential that contents of the letter are considered by the management. The auditor should therefore ask the management to reply to the letter. Responses may be incorporated into the final document. A copy of the letter with replies should be kept on the files. Points made in previous years should be reviewed by the auditor and included again if necessary. In practice, the auditor has little control over what happens to the report once it has been dispatched. Occasionally, management may provide third parties, e.g. their bankers, with copies of the report. The auditor can use a disclaimer of liability against unforeseen liability to third parties but this may not give full

protection from liability where the auditor knows or ought to know that a report to management may be passed to a third party who would rely on it. The auditors cannot insist that directors implement their recommendations as they have to balance the benefits against the costs that may be incurred. The audit report would only be qualified if the weaknesses had led to material misstatements in the financial statements. However, directors may be persuaded to implement recommendations if it is pointed out that the weaknesses in control will lead to additional substantive tests with a consequent effect on the audit fee. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)