[Date]

[Recipient Name]
[Recipient Title]
[Company Name]
[Address Line 1]
[Address Line 2]

RE: Notice of Deficiency - Delayed Cybersecurity Incident Reporting

Dear [Recipient Name],

This letter serves as formal notification that [Company Name] has failed to meet the mandatory reporting timelines regarding the cybersecurity incident discovered on [Date of Discovery].

According to [Section/Article Number] of our agreement and/or applicable regulatory requirements, all cybersecurity incidents must be reported to [Department Name] within [Number of Hours/Days] of discovery. Our records indicate that the formal notification was not received until [Date of Actual Report], which exceeds the permitted timeframe by [Number] days/hours.

Prompt reporting is critical to ensure timely mitigation, legal compliance, and the protection of sensitive data. This delay has resulted in the following concerns:

- Increased risk of data exploitation.
- Delayed forensic investigation.
- Potential non-compliance with statutory notification laws.

Required Actions:

1. Provide a written explanation for the delay in reporting by [Deadline Date].
2. Submit a detailed timeline of the incident discovery and internal escalation process.
3. Outline the corrective measures implemented to ensure future compliance with reporting protocols.

Failure to adhere to established reporting requirements in the future may result in [mention consequences, e.g., contract termination, penalties, or legal action].

Sincerely,

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