

[Date]

[Name of Management/Board of Directors]

[Company Name]

[Company Address]

Subject: Management Letter Regarding Information Technology General Controls (ITGC)

Dear [Name],

In connection with our audit of the financial statements of [Company Name] for the year ended [Date], we have reviewed the company's Information Technology General Controls (ITGC). Our review focused on the areas of User Access Management, Change Management, and Computer Operations.

The purpose of this letter is to bring to your attention certain deficiencies identified during our assessment. These findings are intended to help the company improve its internal control environment and mitigate operational risks.

Finding 1: [Title of Deficiency, e.g., Lack of Periodic User Access Reviews]

Observation:

[Describe the specific weakness identified, e.g., We noted that there is no formal process to periodically review user access rights to the core accounting system.]

Risk:

[Describe the potential impact, e.g., Unauthorized access to sensitive financial data or improper segregation of duties may occur without detection.]

Recommendation:

[Provide a solution, e.g., Management should implement a quarterly access review process documented by department heads.]

Management Response:

[Space for management to provide their action plan and timeline.]

Finding 2: [Title of Deficiency, e.g., Unauthorized Changes to Production Environment]

Observation:

[Describe the specific weakness identified, e.g., Developers have the ability to migrate code changes directly into the production environment without independent approval.]

Risk:

[Describe the potential impact, e.g., Unintended or malicious code could be introduced, compromising data integrity.]

Recommendation:

[Provide a solution, e.g., Restrict production access to a dedicated release team and enforce a formal Change Request (CR) approval workflow.]

Management Response:

[Space for management to provide their action plan and timeline.]

This communication is intended solely for the information and use of management and those charged with governance. It is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to thank your IT staff for their cooperation during this process. We are available to discuss these findings in further detail at your convenience.

Sincerely,

[Your Name/Signature]

[Your Title/Organization]