

Date: [Insert Date]

To: [Management Name/Board of Directors]

From: [Audit/Compliance Department]

Subject: Management Letter: Review of User Access Provisioning and Deprovisioning

Dear [Recipient Name],

We have completed our review of the internal controls surrounding the user access lifecycle, specifically focusing on the provisioning of new access and the timely deprovisioning of access for terminated or transferred employees.

Observation 1: Provisioning Process

During our testing, it was noted that [describe specific finding, e.g., certain user accounts were created without formal manager approval forms]. This creates a risk of unauthorized access to sensitive systems.

Recommendation:

Management should ensure that all access requests are documented through a centralized ticketing system or formal authorization form, requiring explicit approval from the department head before access is granted.

Observation 2: Deprovisioning Timeliness

Our review identified that [number] accounts belonging to former employees remained active for [number] days following their departure date. Delayed revocation of access increases the risk of data breaches or unauthorized system changes.

Recommendation:

The Human Resources department should provide real-time notification to the IT department upon employee termination. IT should implement a checklist to ensure all logical access is disabled within [24 hours] of the employee's departure.

Observation 3: User Access Reviews

Currently, there is no evidence of a periodic review of existing user permissions to ensure "least privilege" principles are maintained.

Recommendation:

A formal User Access Review (UAR) should be conducted [quarterly/annually] where managers certify that their subordinates' current access levels are still required for their job functions.

Management Response:

[Space for Management to provide their action plan and expected completion dates]

We appreciate the cooperation received from the team during this review. We are available to discuss these findings and recommendations in further detail at your convenience.

Sincerely,

[Your Name/Signature]

[Your Title]