

[Date]

[Recipient Name]

[Title]

[Company Name]

[Address]

Subject: Management Letter - Audit of Third-Party Data Center Controls

Dear [Recipient Name],

We have completed our audit of the internal controls related to the third-party data center services provided by [Vendor Name] for the period of [Date Range]. The objective of this audit was to evaluate the adequacy and effectiveness of controls over data security, physical access, and environmental safety.

While the overall control environment is functional, we identified the following findings that require management's attention:

1. Finding: [Title of Finding, e.g., Delayed Access Revocation]

Observation: [Describe what was found during the audit.]

Risk: [Describe the potential impact or threat to the organization.]

Recommendation: [Provide steps to remediate the issue.]

2. Finding: [Title of Finding, e.g., Missing SOC 2 Report Review]

Observation: [Describe what was found during the audit.]

Risk: [Describe the potential impact or threat to the organization.]

Recommendation: [Provide steps to remediate the issue.]

Please provide a formal response for each finding, including an action plan and an expected completion date, by [Response Deadline Date].

We would like to thank the IT and Vendor Management teams for their cooperation during this process.

Sincerely,

[Your Name]

[Your Title]

[Internal Audit Department]