

[Date]

[Client Contact Name]  
[Client Company Name]  
[Address Line 1]  
[Address Line 2]

**RE: Letter of Findings - IT Managed Services Control Review**

Dear [Contact Name],

This letter provides the results of our control review regarding the IT Managed Services provided by [Service Provider Name] for the period of [Start Date] to [End Date]. The objective of this review was to evaluate the effectiveness of the internal controls and operational processes currently in place.

**Scope of Review:**

- Network Security and Firewall Management
- User Access Controls and Identity Management
- Data Backup and Disaster Recovery Procedures
- Patch Management and Vulnerability Remediation
- Incident Response and Help Desk Performance

**Summary of Findings:**

[Insert a brief high-level summary of whether the controls were found to be satisfactory or if significant gaps were identified.]

**Detailed Observations:**

Control Area	Observation/Finding	Risk Level	Recommendation
[e.g., Backup Management]	[e.g., Weekly backup logs were missing for the month of October.]	[High/Medium/Low]	[e.g., Implement automated alerting for failed backup logs.]
[e.g., Access Control]	[e.g., Terminated employees retained VPN access for 48 hours.]	[High]	[e.g., Integrate HR system with Active Directory for instant de-provisioning.]

**Conclusion:**

Based on our review, [summarize final opinion]. We recommend that the management team addresses the findings highlighted above to ensure the continued security and reliability of the IT infrastructure.

We would like to thank the [Service Provider Name] team for their cooperation during this process.

Sincerely,

[Your Name]

[Your Title]

[Your Organization]