

[Company Letterhead]

To: [Recipient Name/Board of Directors/Management Team]

From: [Internal/External Auditor Name]

Date: [Date]

Subject: Management Letter: Evaluation of SOC 2 Type [I/II] Examination Findings

Dear [Recipient Name],

We have completed our review of the Service Organization Control (SOC) 2 report for the period of [Start Date] to [End Date]. The purpose of this letter is to summarize our evaluation of the findings identified during the examination and to provide recommendations for remediation.

1. Executive Summary

The examination was conducted against the Trust Services Criteria for [Security/Availability/Processing Integrity/Confidentiality/Privacy]. The auditor issued a [Unqualified/Qualified/Adverse] opinion. While the controls were generally found to be effective, certain exceptions were noted that require management's attention.

2. Summary of Control Exceptions

The following exceptions were identified during the testing phase:

- **Finding 1:** [Description of the control failure or gap].
- **Finding 2:** [Description of the control failure or gap].

3. Risk Assessment

The identified exceptions present the following risks to the organization:
[Description of potential impact on data integrity, regulatory compliance, or client trust].

4. Recommendations for Remediation

We recommend the following actions to address the noted deficiencies:

- [Recommendation 1: e.g., Update user access review policy].
- [Recommendation 2: e.g., Implement automated logging for configuration changes].

5. Management Response and Action Plan

[Space for Management to document their formal response, the personnel responsible for remediation, and the expected completion date].

Conclusion

We believe that the implementation of these recommendations will strengthen the organization's security posture and ensure continued compliance with SOC 2 requirements in future reporting periods.

Sincerely,

[Signature]

[Printed Name]

[Title]