

[Date]

To: [Name of Management/Board of Directors]

[Service Organization Name]

[Address]

Subject: Management Letter regarding Service Organization Control (SOC) Review and Recommendations

Dear [Recipient Name],

In connection with our examination of the [SOC 1 / SOC 2] report for the period [Start Date] to [End Date], we are issuing this management letter to provide observations and recommendations regarding your internal control environment.

While our examination was designed to express an opinion on the description of the system and the suitability of the design and operating effectiveness of controls, we identified certain areas where internal processes and controls could be further strengthened.

1. Observation: [Title of Finding]

Finding: [Describe the specific weakness or gap identified during the review.]

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

Recommendation: [Provide a specific, actionable step to remediate the issue.]

Management Response: [Space for management to provide their action plan.]

2. Observation: [Title of Finding]

Finding: [Describe the specific weakness or gap identified during the review.]

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

Recommendation: [Provide a specific, actionable step to remediate the issue.]

Management Response: [Space for management to provide their action plan.]

Conclusion

The recommendations provided above are intended to improve internal controls and assist [Service Organization Name] in maintaining a robust compliance posture. We appreciate the cooperation and assistance provided by your team during this engagement.

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

Sincerely,

[Signature]

[Name of Auditor/Firm]

[Title]