

[Date]

[Name of Management]

[Title]

[Subservice Organization Name]

[Address]

Subject: Management Letter Regarding Control Exceptions - [Type of Audit, e.g., SOC 2 Type II]

Dear [Name],

In connection with our review of the internal controls at [Subservice Organization Name] for the period [Start Date] to [End Date], we identified certain exceptions regarding the control activities related to the services provided to [User Organization Name].

The following exceptions were noted during our testing of the control environment:

- **Exception 1:** [Description of the control failure or deviation].
- **Exception 2:** [Description of the control failure or deviation].

Impact Assessment:

These exceptions may affect the ability of [User Organization Name] to rely on the specified controls. Specifically, [describe potential risks].

Recommendations:

We recommend that management implements the following corrective actions:

[List recommendation 1]

[List recommendation 2]

Management Response:

[Space for Management to provide their response and remediation plan].

We appreciate the cooperation provided by your staff during this review. Please feel free to contact us if you have any questions regarding these findings.

Sincerely,

[Signature]

[Name of Auditor/Consultant]

[Firm Name]