

SOC 2 bridge letter template



To [Client Name]:

This letter provides information regarding [Company Name] (referred to as “[Company Name]” or the “Company”) in relation to the services rendered in connection with the product/services described in the most recently issued System and Organization Controls (SOC) 2 Type II report. This letter should be treated as confidential information, in the same manner as the SOC 2 Type II report.

[Company Name] uses [Audit Firm Name] (“[Audit Firm Name]”) to provide the independent System and Organization Controls (SOC) reporting opinion on the Company’s system supporting its [Product/Service Name] (e.g., [list relevant products/services]) in relation to [specific Trust Services Criteria, e.g., Security]. These reports are issued in accordance with TSP section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Trust Services Criteria).

[Company Name] recognizes the importance of maintaining an appropriate internal control environment and reporting on the effectiveness of, as well as material changes to, its internal controls. As of [current date], we are not aware of any material changes in our control environment from [date of last report] through the date of this letter that would adversely affect the Auditor’s Opinion reached in the SOC report covering the period from [period start date] to [period end date]. Material changes are those that would require disclosure to [Audit Firm Name], as the Company’s independent service auditor, in the process of their work required to produce these reports.

Please be aware that [Company Name], as part of its ongoing operations, continually updates its services and technology. Additionally, the controls for the system supporting [relevant product/service] were designed with certain responsibilities required of the system users (See “Complementary User Entity Controls” in section III of the SOC report). [Company Name] controls must always be evaluated in conjunction with an assessment of the strength of the applicable complementary user entity controls.

Finally, to conclude on the design and operating effectiveness of internal controls at [Company Name], you must request and review the current SOC 2 report. This letter is not intended to replace the SOC 2 report, certify the effectiveness of the Company’s internal controls, or suggest that the Company has performed a separate evaluation of its internal controls for the purposes of this letter.

Sincerely,
[Name]
[Title]
[Company Name]

