

# SOC 1 Bridge Letter *Template*

The gap letter your enterprise customers ask for every December — a complete fill-in template, the pre-signing verification checklist, and the usage notes that keep it defensible. Signed by your management, not your CPA.

Bridge / Gap Letter

SOC 1 (adaptable to SOC 2)

Includes pre-signing checklist

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**What a bridge letter is:** management's written statement that controls described in your last SOC 1 report have — or have not — materially changed between the report period's end and a date your customer cares about (usually their fiscal year-end). It carries no audit assurance; it is a good-faith management representation that extends a recent report across a normal gap.

Prepared by the compliance team at Tranquility Cybersecurity — 100+ SOC 1 engagements supported across India, USA, UK, Australia & UAE - info@tcsa.in

## Before You Sign — the 6-Point Verification

A bridge letter contradicted by your own next Type 2 report is worse than no letter. Verify each item against records, not memory, and keep the completed checklist with the issued letter.

✓	VERIFICATION	WHERE TO LOOK
<input type="checkbox"/>	<b>1. No material system or control changes</b> in the gap period — or every change identified for disclosure.	Change-management log; release notes; architecture review minutes
<input type="checkbox"/>	<b>2. No control failures or relevant incidents</b> in the gap period — or each one listed with status.	Incident register; exception reports; internal audit findings
<input type="checkbox"/>	<b>3. Subservice organizations unchanged.</b> No new, replaced, or dropped carved-out vendors relevant to the in-scope services.	Vendor register; procurement records
<input type="checkbox"/>	<b>4. Report-period exceptions remediated</b> (or remediation status known and honestly describable).	The Section 4 exceptions in your last report; remediation tracker
<input type="checkbox"/>	<b>5. Key control owners unchanged or handed over.</b> Departures in the gap period didn't orphan any in-scope control.	HR joiner-mover-leaver records; control ownership matrix
<input type="checkbox"/>	<b>6. Signatory has authority and knowledge.</b> The signer (CISO / CFO / compliance lead) has reviewed items 1–5 and the underlying report.	—

## Usage Notes

### WHEN TO ISSUE

On customer request, typically at their fiscal year-end — for calendar-year customers, expect requests in December and January. Proactive issuance to your largest user entities is a courtesy that reduces inbound chase.

## HOW LONG A GAP IT CAN COVER

Keep it to roughly **three months or less**. Beyond a quarter, user auditors will lean on their own procedures or wait for your next report — and a very long "bridge" invites the question of why the next examination hasn't started.

## WHO SIGNS

Service-organization management only. Your CPA firm performs no procedures on the gap period and is not a party to the letter.

## ADAPTING FOR SOC 2

Replace the SOC 1 references (AT-C section 320, control objectives, ICFR) with the SOC 2 equivalents (Trust Services Criteria, service commitments and system requirements). The structure is otherwise identical.

**Do not:** issue on the CPA firm's letterhead, imply the letter is audited or provides assurance, use it to cover a report older than ~12 months, or sign before completing the verification above.

# The Template

Issue on **your company letterhead**. Replace every [bracketed] placeholder. Delete the optional paragraph if there is nothing to disclose.

[Date]

To the management and financial-statement auditors of [User Entity name] (“user entity”),

**Re: Update on the system and controls of [Service Organization legal name] for the period [report period end + 1 day] through [gap end date]**

[Service Organization] engaged [CPA firm name] to examine its description of the [system/service name] system and the suitability of design and operating effectiveness of controls relevant to user entities’ internal control over financial reporting, in accordance with attestation standards established by the AICPA (AT-C section 320). The resulting SOC 1 Type [1/2] report, dated [report date], covers the period [period start] to [period end] (the “Report”).

This letter addresses the period from [report period end + 1 day] through [gap end date] (the “Gap Period”). To the best of our knowledge and belief, having made reasonable inquiry of the personnel responsible for the system and its controls, we confirm that during the Gap Period:

1. There have been no material changes to the system described in the Report, to the control environment, or to the controls designed to achieve the control objectives stated in the Report [, except as described below] ;
2. We are not aware of any failures of the controls described in the Report, or of any incidents, that would materially affect the conclusions expressed in the Report [, except as described below] ; and
3. There have been no changes to the subservice organizations identified in the Report, or to the carve-out or inclusive treatment applied to them.

*Optional — include only if applicable:*

[Describe any material change, incident, or control failure during the Gap Period, its impact on the related control objective(s), and the remediation performed or underway.]

This letter is a representation of management of [Service Organization] . It is not the report of an independent accountant: [CPA firm name] has performed no procedures with respect to the Gap Period, and this letter provides no assurance regarding the design or operating effectiveness of controls during the Gap Period. It should be read only in conjunction with the Report, is furnished for the information of user entities and their auditors in connection with their evaluation of internal control over financial reporting, and is not to be relied upon for any other purpose. Our next examination is expected to cover the period [next period start] to [next period end] .

Sincerely,

[Signature]

[Name], [Title – e.g., Chief Information Security Officer / Chief Financial Officer]

[Service Organization legal name]

[Contact\_email]

**Go deeper:** [tcsa.in/learn/soc-1-bridge-letters](https://tcsa.in/learn/soc-1-bridge-letters) (full explainer) · [tcsa.in/frameworks/soc-1/timeline](https://tcsa.in/frameworks/soc-1/timeline) (period planning) · [tcsa.in/resources/soc1-readiness-checklist](https://tcsa.in/resources/soc1-readiness-checklist) (next cycle’s readiness). Need the report behind the letter? Tranquility Cybersecurity has supported 100+ SOC 1 engagements — [info@tcsa.in](mailto:info@tcsa.in).

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