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April 9, 2024

To: Clients of Microsoft 365

**Re: Additional communication related to the Report on Controls Placed in Operation as of October 1st, 2023 (the "SSAE 16 Report" and "AT 101")**


To whom it may concern,

Microsoft recognizes the need to maintain an appropriate internal control environment and report on the effectiveness of, as well as material changes to, its system of internal control. This letter confirms that based on our records, and to the best of our knowledge, for the period October 1<sup>st</sup>, 2023, through March 31<sup>st</sup>, 2024, we are not aware of any material changes to the system of internal control provided by Microsoft, nor has anything come to our attention that we believe would impact the conclusions reached in the SOC 1 type 2 and SOC 2 type 2 reports.

We are in the final stages of completing our current audit, so to conclude upon the design effectiveness of internal controls at Microsoft, you also should request and read the SOC 1 type 2 and SOC 2 type 2 reports. This letter is not intended to be a substitute for the SOC 1 type 2 and SOC 2 type 2 reports, or to provide you with a certification of Microsoft's internal control, or to suggest to you that Microsoft has performed a separate evaluation of its controls for the purposes of producing this letter.

These communications, also known as bridge letters, are published quarterly, upon the completion of the quarter.

Sincerely,

  
X [Oliver Bell \(Apr 9, 2024 09:16 PDT\)](#)

Oliver Bell

Partner GM - M365 Core Compliance








# M365 SOC Bridge Letter (April 2024)

Final Audit Report

2024-04-09

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