July 14, 2025
AuditOne LLP Q3 2025 Update:

Happy July everyone!

Another successful year with little league baseball. My sons, age 9 and 12, both made All-Stars again. My 9-year-old son's team, which I manage, won their division. Great to be a baseball dad. Lucky to have sons who appreciate baseball. The travel ball tournaments are a bit much but the kids love being on the field.

AICPA Peer Review
The AICPA is stepping up their requirements for SOC audit providers in terms of documentation and oversight. Although this requires firms like ours to implement numerous new time-consuming procedures, these changes will benefit the SOC audit provider industry. The only change you will see as a client of AuditOne LLP will be an increased number of questions from our auditors. Most of the new work required by the AICPA will be on the back end.

Security Questionnaires
Some of our clients receive dozens of security questionnaires on an annual basis. A SOC 2 report with a signed NDA, or a SOC 3 report can, and should replace many end customer security questionnaires. The following is a great example from our client Bitwarden of how they promote their SOC 2 and SOC 3 reports. https://bitwarden.com/compliance/

Section 5
Section 5 of a SOC 2 report is where clients normally respond to exceptions noted in the report. Section 5 can also be used to include any non-auditable information you would like to add to the SOC report. For example, you could add a penetration test summary, a risk assessment summary, your BCP, or your entire Information Security Program. Please keep this in mind during your next SOC audit.

Post Audit Tasks
At the conclusion of each audit, we provide a final version of the audit work program and best practice improvement suggestions. Please use this version of the work program for the next audit planning. Often the control numbering has been updated with this final version.

Ongoing Controls Review
No one wants exceptions in their audit report. Please review your SOC controls on an ongoing basis to ensure your processes are current and operating effectively. Please use these quarterly newsletters as a reminder to review your controls.

Please reach out if you have any questions.

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