

July 27, 2026 AuditOne LLP Q3 2026 Update:

Moving right along in 2026.

Due to our most recent audit from the AICPA, there are several upcoming changes to our internal compliance program at AuditOne LLP. Our audit kick off meetings will now include several new discussion items, such as a review of your vendor risk assessment, a review of your information risk register, and a more in-depth discussion on your CUEC's and CSOC's. Most of the AICPA's recommendations focused on how we document the quality review of our reports. The AICPA enhancing the SOC audit process is a good thing for the industry.

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. The control numbering is often updated with this final work program version.

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.

SOC 3 and 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 security questionnaires. The following is a great example from our client Bitwarden on how they promote their SOC 2 and SOC 3 reports. <https://bitwarden.com/compliance/>

Work Program Review

No one wants exceptions in their audit report. Please review your 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.

The AuditOne LLP Advantage

- Streamlined process based on years of audit experience.
- Cost-effective program for any size business.
- Over a decade of experience performing SOC audits.
- Security certified auditors based in the United States.
- AICPA and PCAOB registered SOC audit provider.

Robert Kluba CISM CISSP ASOCC
Managing Director
Phone: 408.656.9300

Robert.Kluba@AuditOneLLP.com
<https://www.AuditOneLLP.com>