October 21, 2026
AuditOne LLP Q4 2026 Update:

The end of the year is approaching fast. Client audit proposals for Q1 and Q2 clients will be sent in the next couple weeks. 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 part of your continuous improvement program.

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.

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/

CUECs and CSOCs
Complementary User Entity Controls (CUECs) are controls that customers are expected to implement, and Complementary Subservice Organization Controls (CSOCs) are controls performed by subservice organizations that the service organization relies upon to support its control objectives. Together, these controls contribute to the effective operation of the overall control environment described in a SOC report and should be reviewed annually as part of the system description update process.

Section V
Section V of a SOC report is where clients respond to exceptions noted in the SOC report. Section V 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.

The AuditOne LLP Advantage
- Streamlined process based on years of audit experience.
- Over a decade of experience performing SOC audits.
- Security certified auditors based in the United States.
- AICPA and PCAOB registered SOC audit provider.

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