

QUESTIONS TO ASK WHEN

SELECTING A SOC 2 AUDITOR

When evaluating potential SOC 2 auditors, consider asking the following questions to better understand the level of rigor and judgment they bring to the engagement:

1 How do you tailor scoping and system descriptions to reflect how our system is actually used by customers?

A thoughtful answer should go beyond templates and demonstrate an understanding of business processes, infrastructure, and risk.

2 How do you assess control precision and determine whether controls sufficiently address identified risks?

This helps distinguish checklist-driven approaches from risk-based evaluations.

3 What is your approach when controls or systems change during the examination period?

SOC 2 engagements often involve evolving environments, requiring professional judgment and flexibility rather than rigid methodologies.

4 How do you determine the nature, timing, and extent of testing procedures?

This provides insight into whether testing will stand up to scrutiny from sophisticated user entities.

5 How do you help ensure the final report will be useful to customers and other report users?

Experienced auditors consider how reports are read and relied upon, not just how they are issued.

These conversations can provide valuable insight into whether an auditor views SOC 2 as a compliance exercise, or as a meaningful assurance engagement.