GRAYCPA
ASSURANCE & ADVISORY

MANAGEMENT EVIDENCE CHECKLIST

What to gather before your SOC 2 examination begins

Use this checklist to begin organizing evidence in advance. Your Gray CPA team will confirm the exact scope during the readiness assessment.

1 Governance & Risk Management

- [ ] Information Security Policy approved by management
- [ ] Most recent enterprise risk assessment
- [ ] Security awareness training records

2 Logical Access

- [ ] Current user access listing
- [ ] MFA configuration evidence for privileged accounts
- [ ] Quarterly access review documentation

3 Change Management

- [ ] Sample of recent change tickets with approvals
- [ ] Change testing and peer review evidence
- [ ] Emergency change procedure documentation

4 Security Operations

- [ ] Vulnerability scan reports
- [ ] Patch management logs
- [ ] Incident response plan and test records

5 Availability & Business Continuity

- [ ] Backup job logs and restoration test results
- [ ] Disaster recovery plan
- [ ] Business continuity plan and last test date

6 Compliance & Monitoring

- [ ] Evidence supporting control performance
- [ ] Vendor risk assessment documentation
- [ ] Signed policy attestations from staff

Want a personalized gap analysis?

Schedule a Complimentary Executive Consultation at graycpa.com/contact-us