GRAYCPA
ASSURANCE & ADVISORY

QUESTIONS EVERY EXECUTIVE
SHOULD ASK BEFORE BEGINNING A SOC 2

The right questions upfront prevent surprises later. Use this list when evaluating any SOC 2 provider.

1. **Will our controls be tailored to our business, or pulled from a generic template?**
   Generic control libraries create unnecessary documentation, testing, and administrative burden.

2. **Who actually performs the examination — a licensed CPA firm, or a subcontracted review?**
   Only a licensed CPA firm can issue a valid SOC report.

3. **What is a realistic timeline from today to a final report?**
   Ask specifically about the required control operating period. Typical final report issuance should be no more than eight weeks after the reporting period.

4. **How much of my team's time will this require, and when?**
   Time commitment shifts across planning, readiness, and testing — know what to expect at each stage.

5. **What happens if a control exception is identified during testing?**
   Understand how exceptions are communicated and resolved before the report is finalized.

6. **Will the same team stay with us from readiness through the final report?**
   Continuity avoids re-explaining your environment to a new team mid-engagement.

7. **How many controls are typically addressed in a standard SOC 2 report?**
   The number of controls depends on the categories being addressed and is dependent on your system and control environment. The average number of controls for the Security category is 80-100 controls.

8. **What support is provided after the report is issued?**
   Ask about renewal guidance and ongoing monitoring recommendations for next year.

Ready to ask us these questions?
Schedule a Complimentary Executive Consultation at graycpa.com/contact-us