

AI Use & SOC Readiness

Worksheet

Start with one AI use case in or supporting the services covered by your SOC report. Use additional copies for other use cases. Enter brief notes and evidence references; keep sensitive records in your secure repository.

Organization

Prepared by / role

Date (mm/dd/yyyy)

Use case ID

Report / type / target date or period

1. AI tool, provider and version

Include embedded AI features and internally developed models.

2. Business purpose and affected service

What does the AI do? Identify the workflow and system boundary to discuss with your auditor.

3. Data inputs, outputs and destinations

Describe data categories, sources, storage and recipients. Reference records; do not paste client data.

4. Decisions and human involvement

What actions can AI take? Who reviews outputs, handles exceptions or overrides a result?

5. Accountability and provider dependencies

Name the business/control owner. Note relevant vendors, agreements and available assurance reports.

AI Use & SOC Readiness

Worksheet

For each area, record the control owner, review frequency, evidence reference and any gap. These prompts are starting points; applicability depends on the system, objectives, risks and engagement scope.

Use case ID / tool

Scope and description

How does AI affect the service, system components, boundaries, commitments or relevant control objectives?

Access and data handling

Who can use or administer AI? Consider approval, data restrictions, retention and provider training use.

Output validation and human review

How are accuracy, completeness and reliability assessed? Who approves consequential outputs and exceptions?

Changes and ongoing monitoring

How are model, prompt, configuration and provider changes approved, tested and monitored?

Provider oversight and dependencies

What due diligence, contracts, assurance reports and complementary controls need review?

Errors, incidents and evidence retention

How are errors detected, escalated and corrected? What records support control performance during the period?

AI Use & SOC Readiness

Worksheet

Use the action plan to assign follow-up work before your next SOC discussion. An unresolved item is a discussion point, not automatically a report exception or a conclusion about readiness.

Use case ID / tool

Action 1

Gap / planned response

Owner

Due (mm/dd/yyyy)

Status / evidence reference

Action 2

Gap / planned response

Owner

Due (mm/dd/yyyy)

Status / evidence reference

Action 3

Gap / planned response

Owner

Due (mm/dd/yyyy)

Status / evidence reference

Questions for the service auditor

Discuss report scope, description updates, relevant criteria/control objectives, provider treatment, testing evidence and timing.

Use and limitations. General educational planning aid, not an AICPA form or a complete TQA 9561 requirements checklist. Completion does not establish SOC compliance or readiness and does not replace professional judgment or an independent examination.

Reference: [AICPA TQA Section 9561 - AI use in SOC 1 and SOC 2 examinations](#)