

AuditMiner SOC Toolkits: A Support Resource, Not a Specialist

AuditMiner SOC Toolkits offer firms a streamlined and consistent approach to reviewing and documenting Service Organization Control (SOC) reports. While they significantly enhance efficiency and standardization in audit workflows, it is important to clarify that these services do not constitute the use of a specialist under *AU-C Section 620: Using the Work of an Auditor's Specialist*.

Understanding the Context

AU-C 620 applies when an auditor uses the work of a specialist, defined as an individual with expertise in a field other than accounting or auditing to assist in evaluating financial statements. This typically involves areas such as valuation, actuarial science, or IT systems.

AuditMiner provides SOC report analysis as a supplementary service. Our subject matter experts review the SOC reports, then compile standardized toolkits with structured insights such as summaries, flagged exceptions, and guidance on performing walk-throughs of complementary user entity controls (CUECs). However, AuditMiner does not issue opinions on control design or effectiveness within the context of a specific engagement.

AuditMiner is not considered a specialist for the following reasons:

1. **No engagement-specific judgments:** While AuditMiner provides expert analysis of SOC reports, the service does not interpret how that information applies to the audit engagement's specific risk assessment or control evaluation.
2. **No independent audit evidence:** The SOC Toolkits are part of the firm's audit documentation process, but they are not a substitute for the auditor's procedures or evidence gathering.
3. **Support, not substitution:** AuditMiner supplements the auditor's understanding of SOC reports, but it does not replace the need for professional judgment or engagement-specific conclusions.

Takeaway

While AuditMiner delivers valuable insights and efficiencies in analyzing SOC reports, it is ultimately the responsibility of the auditor to determine whether its use aligns with applicable standards. AuditMiner's services are designed to assist, not replace, auditor procedures or professional responsibilities.



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