# Due diligence checklist: SOC 2

SOC 2 examination (AICPA Trust Services Criteria). AICPA, the United States.

| | |
|---|---|
| Regime | SOC 2 |
| Regulator | AICPA |
| Country | the United States |
| Regulator's page | https://www.aicpa-cima.com/topic/audit-assurance/audit-and-assurance-greater-than-soc-2 |
| Prepared | 9 November 2026 |
| Current version | https://www.vederca.com/market-scan/due-diligence/us-soc2 |

## What it is

Banks routinely ask for a SOC 2 Type II report as evidence of a vendor's controls.

## Who it applies to

Applies to every financial institution in the United States. A standard rather than a regulation: institutions ask for it, no regulator requires it of every vendor.

## What to ask a vendor, and the evidence to request

| # | Ask the vendor for | Evidence to request | Received |
|---|---|---|---|
| 1 | A current SOC 2 Type II report covering the service | The current report or certificate, dated within the last twelve months, with its scope checked against the service being bought. | |

## In every case

- A named contact at the vendor responsible for this regime, and how the vendor tracks changes to it.
- Which named customers the vendor already serves under this regime, as references you may call.

This checklist is a starting point for a procurement team, not legal advice. Read it with the regulator's own page, your institution's policies and your legal and risk teams; the regime may have changed since the date on this document.