

COMPLIANCE WORKING RECORD

SOC report review preparation

FICTIONAL evidence sample. Requires tailoring.

Document control

Field	Value
Document type	Evidence workpaper
Document reference	CASE-FICTIONAL
Jurisdiction	United States
Version	2026-10-09.assurance-resilience.1
Status	FICTIONAL sample. Requires tailoring.
Classification	Private
Prepared by	Fictional responsible reviewer
Prepared on	October 9, 2026
Sources reviewed	October 9, 2026
Generated	October 9, 2026

Document control and frozen case

Compare selected service scope and review dates with exact SOC report periods, opinions, qualifications, exceptions and customer responsibilities.

Field	Value
Case reference	CASE-FICTIONAL
Organization	Fictional Example Company
Subject	Fictional customer case
Responsible reviewer	Fictional responsible reviewer
Preparation date	October 9, 2026

Field	Value
Scope	Fictional customer-approved scope. Replace all example records before real use.
Customer policy	POLICY-FICTIONAL
Customer policy version	fictional-v1
Declared approver	Fictional approver
Declared approval date	October 2, 2026
Decision boundary	No substantive decision or external filing made.

Named method and supported scope

Join the exact report ID, version and service reference. Calculate inclusive Type 2 period intersections, preserve Type 1 point-in-time limits and assign source-linked exception and responsibility reviews.

No auditor authentication, assurance opinion, SOC certification or inferred bridge coverage. Report-specific facts are exact customer annotations. Up to 100 rows per table, 20 originals and 25,000,000 combined original bytes.

Original contents, annotations, approvals, reported events and applicability remain customer declarations. File hashes establish retained byte identity only.

No SOC assurance, live restore, actual failover, legal service, legal classification, contract negotiation, transaction approval or external communication occurs.

All accepted records remain complete. Recovery preserves original bytes and frozen results without creating fresh payment, source authentication, consent or approval authority.

Complete result counts

Measure	Value
Selected service-period gap days	5
Report qualifications and responsibilities	1

1. Original evidence source (S1)

State. Customer verification linked

Customer-declared original identity and verification only. Content is not extracted or independently authenticated.

Field	Value
id	S1
fileId	F1
locator	Fictional section one
sourceDate	October 1, 2026
custodian	Fictional customer custodian
description	Fictional source declaration. Does not establish actual evidence.
verification	Customer verified
verifiedBy	Fictional reviewer
verifiedOn	October 2, 2026
Exact evidence source references	S1

2. Original byte manifest (F1)

State. Indexed

Complete export requires these exact original bytes.

Field	Value
id	F1
name	FICTIONAL-assurance-resilience-evidence.txt
mimeType	text/plain
bytes	197
sha256	06569f98e8a6ebac8b1f9470fd3bdbefd8d3c577e4bc765ee106601022f85c71
Exact evidence source references	S1

3. Frozen customer policy (POLICY-FICTIONAL)

State. Documented

Exact approved customer scope. No automatic legal applicability.

Field	Value
reference	POLICY-FICTIONAL
version	fictional-v1
approvedBy	Fictional approver
approvedOn	October 2, 2026
sourceIds	["S1"]
Exact evidence source references	S1

4. Report identity and opinion (REPORT1)

State. Customer-extracted report

Opinion is an exact customer transcription. This tool does not authenticate the auditor or issue assurance.

Field	Value
reference	REPORT1
sourceIds	["S1"]
version	fictional-v1
type	Type 2
serviceIds	["SERVICE1"]
periodStart	September 1, 2026
periodEnd	September 25, 2026
opinion	FICTIONAL customer-transcribed report opinion. Requires original review.

Field	Value
auditor	Fictional auditor
Gaps	
Exact evidence source references	S1

5. Selected service period coverage (SERVICE1)

State. Period gap

Coverage is the intersection of the selected report period and customer review window. No bridge letter extends tested coverage.

Field	Value
reference	SERVICE1
sourceIds	["S1"]
service	Fictional hosted service
requiredReportReference	REPORT1
requiredReportVersion	fictional-v1
Covered calendar days	25
Uncovered calendar days	5
Review start	September 1, 2026
Review end	September 30, 2026
Gaps	
Exact evidence source references	S1

6. Report exception and responsibility review (ANN1)

State. Overdue review

Qualifications, exceptions, customer responsibilities and carve-outs remain exact annotations for human review.

Field	Value
reference	ANN1
sourceIds	["S1"]
reportReference	REPORT1
reportVersion	fictional-v1
kind	Customer responsibility
controlReference	CTRL1
exactText	FICTIONAL customer must review access records.
owner	Fictional control owner
status	Open
dueOn	October 5, 2026
completedOn	
Gaps	
Exact evidence source references	S1

Complete accepted task inputs

The following exact accepted fields preserve every supplied task record, including orphan records and contradictions. They are customer annotations, not independently extracted or authenticated evidence.

Field	Value
reviewStart	September 1, 2026
reviewEnd	September 30, 2026
reports 1. reference	REPORT1
reports 1. sourceIds	S1

Field	Value
reports 1. version	fictional-v1
reports 1. type	Type 2
reports 1. serviceIds	SERVICE1
reports 1. periodStart	September 1, 2026
reports 1. periodEnd	September 25, 2026
reports 1. opinion	FICTIONAL customer-transcribed report opinion. Requires original review.
reports 1. auditor	Fictional auditor
services 1. reference	SERVICE1
services 1. sourceIds	S1
services 1. service	Fictional hosted service
services 1. requiredReportReference	REPORT1
services 1. requiredReportVersion	fictional-v1
annotations 1. reference	ANN1
annotations 1. sourceIds	S1
annotations 1. reportReference	REPORT1
annotations 1. reportVersion	fictional-v1
annotations 1. kind	Customer responsibility
annotations 1. controlReference	CTRL1
annotations 1. exactText	FICTIONAL customer must review access records.
annotations 1. owner	Fictional control owner
annotations 1. status	Open
annotations 1. dueOn	October 5, 2026
annotations 1. completedOn	

Recovery and original attachment boundary

The complete local ZIP includes every original file listed in the retained manifest. A structured JSON or cloud record alone preserves the descriptor and annotation, not the original file bytes. Attach matching bytes before producing a complete original-attachment pack.

Customer recovery restores neither source authentication, approval authority nor paid export access. Payment ownership is checked before each commercial export.

Official sources

Source	Provision	Date	Link
AICPA & CIMA: System and Organization Controls. SOC Suite of Services	AICPA describes CPA assurance reports addressing outsourcing risk and professional evaluation. The public overview does not supply report-specific conclusions; exact scope, opinions, periods and customer responsibilities come from customer-selected original reports.	October 9, 2026	https://www.aicpa-cima.com/resources/landing/system-and-organization-controls-soc-suite-of-services