Aona

Annotated synthetic SOC 2 report

Security assurance, procurement and audit liaison teams

Read the complete guide on aona.ai

Read the actual system, period, opinion and test findings before relying on a SOC 2 report. Identify excluded subservice controls and the responsibilities expected of the customer. A report about one service and period is not blanket certification of every AI feature or proof that your own configuration is secure.

The complete specimen includes a scope page, mock qualified opinion, test table, subservice carve-out, customer controls and a subsequent management statement.

All report content is invented for teaching. No audit, real vendor finding, practitioner opinion or confidential report is represented.

Your review

Reviewer: _____ Date: _____

Organisation or team: _____

☐ **Match system, period and opinion**

Identify the exact service, covered categories and any qualification before relying on the report.

☐ **Follow the material finding**

Review the test, exception, management response and actual remediation evidence.

☐ **Close scope gaps deliberately**

Assess excluded subservice controls and the customer responsibilities relevant to the proposed use.

Checked items record your review, not a compliance approval or an installed-product test result.

Notes and next actions

Decision and scope: _____

Evidence to collect: _____

Owner and next review date: _____

Review matrix

Report element	Synthetic finding	Buyer interpretation
System and period	Hosted Business Workspace; January–March 2026.	Match the intended service and time window.
Opinion	Mock qualification about former-user access removal.	Read the actual opinion and the linked finding.

Report element	Synthetic finding	Buyer interpretation
Test exception	Two of 25 fictional removals took 16 days against a fictional 24-hour policy.	Assess affected access, cause and evidence of remediation; do not score by count alone.
Subservice carve-out	Fictional cloud host’s physical controls are excluded.	Obtain relevant complementary evidence; do not infer these controls were tested here.
Customer controls	SSO, membership review and data/retention policy are expected.	Verify the buyer’s actual configuration and responsibilities.
After-period statement	Management says offboarding changed; no retest is included.	Separate that statement from an independent examination.

Synthetic report, meaningful finding

- **TRAINING ONLY:** Hosted Business Workspace, Q1 2026
- **Mock opinion:** Qualified regarding access removal
- **Invented sample:** 2 of 25 removals outside the fictional policy

No audit was performed.

- **Customer action:** Check SSO and membership review

SYNTHETIC SOC 2 TYPE 2 REPORT EXCERPT

TRAINING DOCUMENT ONLY. No audit was performed. No auditor, vendor, customer or assurance report is represented. All names, dates, controls, samples, results and opinion language below are invented.

1. Cover and scope

Service organisation: Example Text Services Ltd (fictional).
System: Example Business Workspace, hosted text service.
Period: 1 January to 31 March 2026, invented.
Illustrative issue date: 30 April 2026.
Categories represented in this exercise: Security and Confidentiality. No conclusion about other categories is represented.
Excluded products: Example Consumer App and standalone Example Desktop Client.

Annotation: match the service, period and categories to the proposed use. Do not convert this scope into a claim about every company product.

2. Mock opinion summary

For this teaching case only, assume the report gives a qualified opinion relating to timely removal of former-user access. No real practitioner has issued this opinion.

Annotation: read the actual opinion in a real report. Do not infer an unmodified or qualified opinion only from an exception count.

3. Fictional test table

Control	Stated design	Invented test	Invented result
ACCESS-EX-01	Remove departing users within the fictional policy's 24-hour limit.	Examine 25 fictional leaver records from the stated period.	Two records show access remaining for 16 days; 23 meet the stated limit.
REVIEW-EX-02	Review privileged workspace membership monthly.	Inspect three invented monthly review records.	Records are present; no exception is stipulated in this example.

Annotation: the 24-hour limit is this fictional policy, not a universal SOC requirement. Results are not real tests and do not establish any provider's effectiveness.

4. Subservice organisation

Example Cloud Host (fictional) supplies hosting. Its physical data-centre controls are carved out of this specimen's test scope. The fictional service organisation retains a provider-review responsibility.

Annotation: obtain the relevant actual subservice evidence and understand the report's treatment. Do not assume this excerpt tested excluded host controls.

5. Complementary user entity controls

CUEC-EX-01: customer configures SSO for its workspace.
CUEC-EX-02: customer reviews authorised workspace membership.
CUEC-EX-03: customer applies its approved data-input and retention policy.

Annotation: these are fictional report assumptions, not a statement that an actual buyer has implemented them.

6. Subsequent management statement

Invented statement: "We changed the offboarding process after the report period." No later independent test is included in this specimen.

Annotation: ask for the change date, scope and supporting evidence. Do not describe this management statement as an auditor's retest.

Sources and scope

Sources checked 2026-09-21. Review the current requirements and your actual agreement before using this workbook for a real decision. General information, not professional approval or a completed control test. An assurance report does not establish every customer control or third-party AI feature. Aona does not issue SOC reports for other vendors.

AICPA: System and Organization Controls suite. SOC assurance reports support evaluation of outsourced-service controls and should be assessed within their actual engagement scope.

Microsoft: SOC 2 Type 2 overview. Explains a Type 2 examination over a period, system/control description and opinion; distinguishes scoped reports and management bridge letters from auditor examinations.

AICPA: Addressing SOC 2 engagement risks. AICPA-authored discussion of client-specific risk, scope, testing and professional judgment; identical generic reports are not adequate assurance.