SOC 2 description criteria 2027: what the AICPA exposure draft changes

26 November 2026 · 4 min read · blogs.iictp.org/soc-2-description-criteria-2027-exposure-draft-explained

Short answer: the SOC 2 description criteria 2027 exposure draft is the AICPA's proposed update to the rules for how a service organisation describes its system in a SOC 2 report, reported on 17 November 2026. Its implementation guidance addresses cloud computing, AI and machine learning, application programming interfaces and modern software architecture, and comments are open until 15 January 2027. It matters to anyone who prepares, examines or relies on a SOC 2 report.

TL;DR The short version

- The AICPA has issued an exposure draft of SOC 2 description criteria for 2027, covering how a service organisation describes its system in a SOC 2 report.
- Its guidance addresses cloud computing, AI and machine learning, APIs and modern software architecture, with comments open until 15 January 2027.
- Preparers, auditors and report users should read it and comment before the deadline.

Read online, listen to it, or change the text size: https://blogs.iictp.org/soc-2-description-criteria-2027-exposure-draft-explained

What are the SOC 2 description criteria?

Management uses them to describe the system covered by the examination, so that user entities, business partners and other intended users can understand it, including how data and information flow through it. The CPA then uses the same criteria to evaluate management's description. A companion exposure draft of the trust services criteria, covering security, availability, processing integrity, confidentiality and privacy, was published the month before.

How the proposal works

- **Two drafts, one deadline:** comments on both are accepted through 15 January 2027.
- **Description criteria:** what management's system description must contain.
- **Trust services criteria:** what controls are evaluated against.
- **After comments:** the AICPA plans guide updates later in 2027 once criteria are final.

What is new compared with the current approach

- Implementation guidance that speaks to cloud, AI and machine learning, APIs and modern software architectures.
- Reinforced attention to materiality.
- Emphasis on enough information to understand the system and its risks without exposing sensitive details or vulnerabilities.
- In an AICPA interview, AI points of focus are described for the trust services criteria where AI is present, plus less duplication and clearer wording.

What the sources report

- The AICPA says the update reflects an increasingly complex technology environment.
- An Assurance Services Executive Committee working group has been evaluating how usable SOC 2 reports are and what users need.
- No effective date for the final criteria is stated in the material we read.

Limitations and open questions

- These are exposure drafts. Text can change before it is final.
- This article relies on Journal of Accountancy coverage, not the drafts themselves; read both documents before commenting or changing a description.
- Transition rules and effective dates need to be confirmed in the final publication. Sources were read on 26 November 2026. Products, rules and standards change, so check the linked originals before you rely on any detail.

How to prepare

1. Download both drafts and assign reviewers from engineering, security and assurance.
2. Compare your current system description with the proposed criteria and note gaps.
3. Inventory AI and machine-learning components, third-party APIs and cloud services, with data flows between them.
4. Decide what detail is material for report users and what would expose a weakness.
5. Send comments with concrete examples before 15 January 2027.
6. Add an item to the next audit plan to adopt the final criteria.

What it means for accountants, auditors and service providers

If a client’s product now calls external models or relies on layers of cloud services, the old narrative may omit things users care about. Start the inventory now: it is useful whatever the final wording. User organisations should note which suppliers’ reports describe AI components clearly, and ask where they do not.

Frequently asked questions

- **What are the SOC 2 description criteria 2027?** Proposed criteria for describing a service organisation's system in a SOC 2 report.
- **When do comments close?** 15 January 2027.
- **Does the draft cover AI?** The implementation guidance addresses AI and machine learning.
- **Are the new criteria in force?** No. They are exposure drafts.

Related reading

- SOC 2 plus AIUC-1 for AI agents
- What is an SBOM?
- What is least privilege?
- TPBOK standard

> Related credential: Certified Technical Practitioner. Explore the exam facts and syllabus.

Sources and further reading

1. Journal of Accountancy. AICPA publishes proposed updates to SOC 2 description criteria. 17 November 2026. journalofaccountancy.com/news/2026/nov/aicpa-publishes-proposed-updates-to-soc-2-description-criteria
2. Journal of Accountancy. What SOC 2 plus AIUC-1 adds to AI assurance, and what's next. 24 November 2026. journalofaccountancy.com/podcast/2026/nov/what-soc-2-plus-aiuc-1-adds-to-ai-assurance-and-whats-next

Published by IICTP, an independent technical credential body, on 26 November 2026. The current version of this post is at https://blogs.iictp.org/soc-2-description-criteria-2027-exposure-draft-explained. More guides: blogs.iictp.org.