SOC 2 plus AIUC-1: how the new assurance engagement covers AI agents

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Short answer: SOC 2 plus AIUC-1 pairs a standard SOC 2 examination of a service organisation's systems with testing against AIUC-1, a certification focused on the behaviour of AI agents, developed by the AICPA with the Artificial Intelligence Underwriting Company (AIUC). An AICPA vice president explained it in a Journal of Accountancy podcast published on 24 November 2026. It matters because buyers increasingly ask for evidence about how agents behave, not only which policies exist.

TL;DR The short version

- SOC 2 plus AIUC-1 pairs a standard SOC 2 examination with testing against AIUC-1, a certification focused on how AI agents behave, developed by the AICPA with AIUC.
- An AICPA vice president explained it in a Journal of Accountancy podcast on 24 November 2026.
- Buyers increasingly want evidence of agent behaviour, not only policies, so check what the AIUC-1 part actually tested before relying on it.

Read online, listen to it, or change the text size: https://blogs.iictp.org/soc-2-plus-aiuc-1-ai-agent-assurance-explained

What is SOC 2 plus AIUC-1?

SOC 2 reports are independent examinations performed by licensed CPAs under AICPA attestation standards. A "SOC 2 plus" engagement adds criteria on a specific subject, as existing combinations with HIPAA or CSA STAR do. Here the added subject is risk from AI agent behaviour. Amy Pawlicki of the AICPA said the partnership was announced in October.

How the two parts work

- **SOC 2 attestation:** an annual examination of controls for security, availability, processing integrity, confidentiality and privacy against the AICPA trust services criteria.
- **AIUC-1 certification:** covers specified agents and their platforms, including data and privacy, security, safety, reliability, accountability and society.
- **Testing cadence:** quarterly technical evaluations or red-teaming aimed at agentic risks.
- **Standard upkeep:** the AIUC consortium of security leaders maintains the technical criteria, which are published.
- **Who performs it:** the joint engagement is reserved for licensed CPAs.

What is new compared with SOC 2 alone

A traditional SOC 2 report covers the reliability of the system. Frameworks such as the NIST AI Risk Management Framework, ISO 42001 and the EU AI Act address governance. Pawlicki's point is that this engagement also tests how agents actually behave, repeatedly, rather than confirming only that policies exist.

What the source reports

- Pawlicki said she believed the first joint engagement was announced for Legora, an agentic platform in the legal sector.
- Frontier models, both open and closed, and robotics are next on the road map, with separate risk taxonomies in development.
- Proposed SOC 2 trust services criteria add AI points of focus where AI is present in the examined systems; comments are due on 15 January 2027.
- The AICPA expects to update the SOC 2 guide later in 2027 after the criteria are finalised.

Limitations and open questions

- The source is a podcast interview with a developer of the offering, in an episode that carried a sponsor message. It is not an independent evaluation.
- No pricing, sample report, pass criteria or testing depth were described.
- Quarterly testing samples behaviour; it cannot show that an agent will never fail between tests.
- Check the scope in any report: which agents, platforms and periods are covered. 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 assess it for a client or a vendor

1. List the agents in scope, their tools, data access and actions they can take.
2. Ask whether you need system assurance, agent behaviour testing, or both.
3. Request the SOC 2 report, the AIUC-1 scope and the dates of the latest technical evaluation.
4. Map exceptions and complementary user entity controls to your own controls.
5. Set a trigger to reassess when the agent's model or permissions change.

What it means for auditors and finance leaders

Assurance practitioners with SOC experience have a route into AI work, but it depends on technical testing they may not perform in-house. Finance teams buying agentic software should treat an assurance report as evidence about a stated scope and period, then keep their own approval limits and reconciliations for anything an agent can post or pay.

Frequently asked questions

- **What is SOC 2 plus AIUC-1?** A SOC 2 examination combined with AIUC-1 testing of specified AI agents and platforms.

- **Who can issue it?** Licensed CPAs perform the joint engagement.
- **How often are agents tested?** The AICPA describes quarterly technical evaluations alongside the annual examination.
- **Does it cover foundation models?** Not yet. Models and robotics are described as later road-map items.

Related reading

- SOC 2 criteria exposure drafts for 2027
- FRC guidance on auditor independence and AI
- AI agents and the delegation record
- AI Practitioner certification

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

Sources and further reading

1. Journal of Accountancy (Neil Amato with Amy Pawlicki, AICPA). 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

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