

eBOOK · SOC 2

# AT-C 315 vs SOC 2: Understanding the New Attestation Standard for Healthcare

The AICPA's AT-C 315 is reshaping SOC 2 audits. What changed and how to prepare your evidence package.

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## What Is AT-C 315?

The AICPA's AT-C Section 315 ("Compliance Attestation") provides updated guidance for how CPA firms conduct SOC 2 examinations. While the Trust Service Criteria remain unchanged, AT-C 315 clarifies risk assessment procedures, evidence evaluation standards, and reporting requirements — resulting in more rigorous audits with higher evidence quality expectations.

## Key Changes Under AT-C 315

### Enhanced Risk Assessment

Auditors must now perform more formal risk assessment procedures before determining the nature and extent of testing. This means your evidence package needs to demonstrate risk-based control design, not just control existence.

### Tighter Sampling Requirements

AT-C 315 provides more prescriptive guidance on sample sizes for testing. Expect auditors to request larger samples for high-risk controls — particularly access management and change management.

### Management Assertions Update

The System Description must now explicitly address how management identifies and monitors risks related to the Trust Service Criteria — not just describe what controls exist.

### Subservice Organization Carve-outs

Reporting on subservice organizations (like AWS or Salesforce) requires more explicit handling. Your complementary user entity controls must be more precisely mapped.

## What This Means for Your Evidence Package

The practical implication: evidence that passed muster in a 2022 or 2023 SOC 2 audit may not satisfy an AT-C 315-aligned examination in 2025 or 2026. Specifically:

- Screenshots alone are often insufficient — auditors want system-generated exports with timestamps
- Access review evidence must show the review process and outcomes, not just a user list
- Change management evidence must include approval workflows, not just deployment logs
- Incident response testing evidence should include tabletop exercise documentation
- Vendor management evidence must show assessment methodology and findings, not just agreements

■ *The best preparation for AT-C 315 is continuous, system-generated evidence collection. Iron Fort exports audit-ready evidence directly from your infrastructure — eliminating the manual screenshot-gathering that auditors increasingly reject.*

## Get Audit-Ready with Iron Fort

Iron Fort collects system-generated evidence daily from 40+ integrations — formatted exactly as AT-C 315-aligned auditors expect. Book a free scoping call at [goironfort.com/demo](https://goironfort.com/demo).