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SOC 2 Benchmark

Executive perspective on the key drivers of SOC 2 success



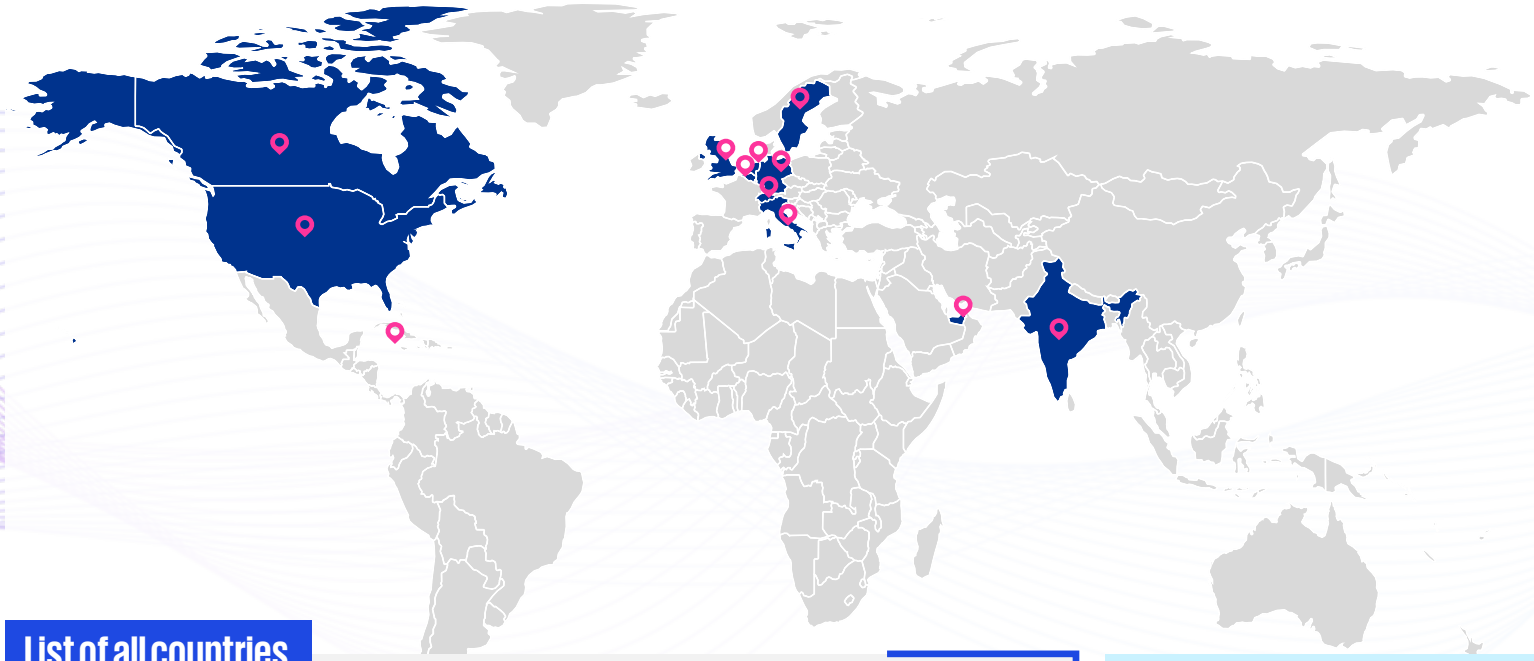
Analysis of 82 SOC 2 report records across 12 contributing countries

KPMG. Make the Difference.

November 2026

The benchmark is based on an international report population

82 report-level observations provide broad context across geographies and service models.



List of all countries

Switzerland	Germany	United Arab Emirates
Sweden	Cayman Islands	India
US	Netherlands	Canada
Italy	United Kingdom	Belgium

Use the population to identify patterns and challenge assumptions, not to replicate a geographic average.

82 reports

Reports issued by KPMG member firms across multiple jurisdictions.

International coverage

Contributions from 12 countries across Europe, North America, the Middle East and Asia.

Broad service coverage

Technology, financial services, insurance, business services, real estate, manufacturing and consumer sectors.

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Six insights from the SOC 2 benchmark population

The executive story focuses on what changes assurance depth, usability and delivery effort.

Type 2 predominates

75 of 82 reports (91.5%) were Type 2, making it the predominant reporting model in the benchmark population.

SOC 2+ adoption remains limited

Only 5 of 82 reports (6.1%) were SOC 2+, indicating limited use of additional assurance frameworks in the benchmark population.

Broader TSC coverage is common

More than 80% of reports included at least one Trust Services Criterion in addition to Security, showing that broader TSC coverage is common in the benchmark population.

Scope and control populations vary

Criteria and control populations differ across the reports reviewed, reflecting variation in how SOC 2 engagements are scoped and structured.

Exceptions are common in unqualified reports

42 of 73 unqualified reports (57.5%) contained one or more exceptions, showing that an unqualified opinion does not mean an exception-free report.

Shared-responsibility controls are common

64 of 82 reports included CUECs and 52 included CSOCs, showing that customer and subservice-organization responsibilities feature frequently in the benchmark population.

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The benchmark provides context, not a prescriptive target

Executive use requires transparency on what the data can and cannot support.

What the Benchmark Can Show

- Common scope and report configurations
- Typical control-count ranges
- Adoption of additional Trust Services Criteria
- Recurring criteria in qualified opinions
- Shared-responsibility and delivery patterns

What the Benchmark Cannot Show

- The ideal number of controls for an individual organization
- Whether a criterion must be included
- Whether more controls mean stronger assurance
- Causal relationships between scope, effort and opinion
- Comparable global cost without normalization

Use the benchmark to explain differences, not to replicate the median.

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01 What the Benchmark Reveals

Key findings from 82 SOC 2 reports across scope, assurance and dependency management.

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Type 2 is predominant, while exceptions remain common and SOC 2+ reports are selective

Report type and extensions of scope should be treated as separate dimensions.

75 | **Type 2**
91.5% of population

07 | **Type 1**
8.5% of population

73/82 | **Assurance outcome**
89% of the population are unqualified reports

42/73 | **Unqualified reports with exceptions**
57.5% of unqualified reports

05 | **Scope extension**
Only 5 out of 82 reports (6.1%) are SOC 2+ Type II reports

Executive implication

Operating-effectiveness assurance is the expected market position for mature services. Type 1 remains relevant for initial reporting and significant changes.

Classification note

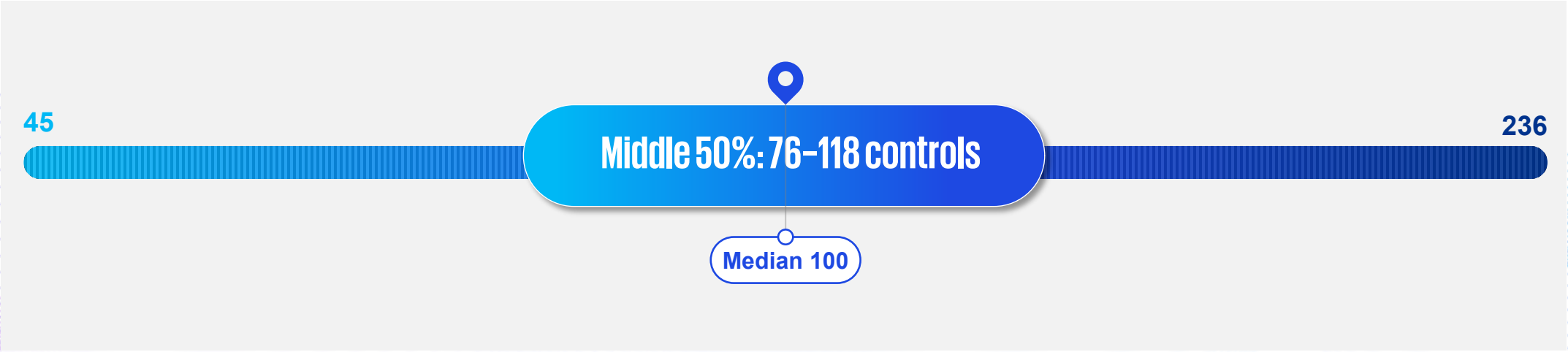
SOC 2+ remains selective. Most organizations continue to report against Trust Service Criteria only, while a smaller group expands assurance coverage through additional criteria.

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Control volume is a complexity indicator, not a quality score

The middle 50% of the benchmark population contains 76 to 118 TSC controls.



Below the benchmark range

May reflect a narrower service boundary or more aggregated control descriptions.

Within the benchmark range

Falls within the middle 50% of the population but should not be treated as a target.

Above the benchmark range

May reflect broader scope, greater complexity or more granular control descriptions.

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SOC 2 scope varies across the benchmark population

Across the 82 reports, the criteria and control populations vary, illustrating differences in how SOC 2 scope is defined.

01 Scope reflects service commitments

Report scope reflects the services and commitments covered by the SOC 2 examination.

02 Scope boundaries differ across reports

The systems, processes, locations and third parties included vary across the benchmark population.

03 Trust Services Criteria vary by report

Reports do not necessarily include the same combination of Trust Services Criteria, reflecting differences in scope and risk context.

04 Control populations vary

The number and nature of controls included differ across reports, indicating that there is no single benchmark control set.

Benchmark implication: peer comparisons provide useful context, but scope should ultimately reflect the organization's services, commitments and risk profile.

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Exceptions are common even in reports with an unqualified opinion

01

Exceptions were common in unqualified reports

42 of 73 unqualified reports (57.5%) included one or more exceptions. Among these reports, the median was 3 exceptions.

02

Exceptions vary across reports

Among unqualified reports with exceptions, the number ranged from 1 to 13.

03

Exceptions need context

The benchmark shows that the presence of exceptions alone does not distinguish qualified from unqualified reports.

Benchmark implication: Look beyond the opinion. The number, nature and significance of exceptions provide important context when interpreting a SOC 2 report.

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Control exception areas observed across qualified reports

While the number of qualified reports is limited, several recurring control themes can be observed across the identified exceptions.

Control Environment

CC1.2: COSO Principle 2: The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control. **(4 reports)**

Logical and Physical Access Controls

CC6.1: The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives. **(3 reports)**

CC6.4: The entity restricts physical access to facilities and protected information assets (for example, data center facilities, backup media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives. **(4 reports)**

System Operations & Risk Mitigation

CC7.2: The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures. **(3 reports)**

CC9.2 The entity assesses and manages risks associated with vendors and business partners. **(4 reports)**

Interpretation

Among the 9 qualified reports (out of 82), recurring observations relate to the control environment, access management, security monitoring and third-party risk management. Given the limited number of qualified reports, these findings should be viewed as directional themes rather than statistically representative trends.

Management response

These recurring themes highlight areas that may warrant particular attention when assessing control design and operation.

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Shared-responsibility controls feature prominently in the benchmark population

For service organizations using the carve-out method, the focus shifts from direct testing to active dependency governance.

Service organization

Accountability remains central

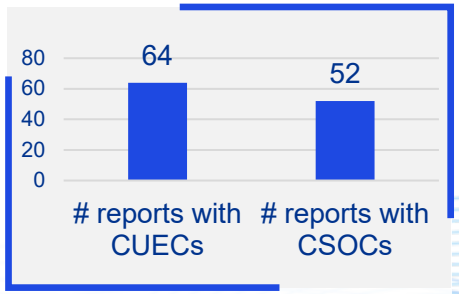
- **Dependency inventory**
- **CSOC mapping**
- **SOC report review**
- **Exception assessment**
- **Bridge-letter monitoring**

Customer responsibilities

Median CUECs:
6.5 across reports.

Subservice controls

Median CSOCs:
7 across reports.



Carve-out treatment

Operational activities may be outsourced, but oversight remains with the service organization.

Practical implication

Responsibilities must be specific, understandable, mapped and actively monitored.

This reinforces the importance of clearly defined and monitored customer and subservice-organization responsibilities.

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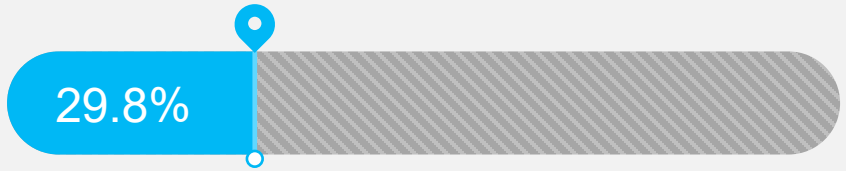
Automation data highlights an opportunity to improve assurance efficiency

Across the 18 reports with available automation data, 29.8% of controls were identified as automated.

Opportunity

to reduce assurance manual work

Advisory perspective



Automated controls

Based on 18 of 82 benchmark reports with available automation data

472 of 1,584 controls across the 18 reports with available automation data

Control execution

System performs the control activity.

Evidence generation

Evidence is produced and retained automatically.

Assurance workflow

Collection, review and remediation are orchestrated.

Given the limited data availability, the results should be viewed as directional. From an assurance perspective, further efficiencies may be possible where control automation is complemented by automated evidence generation and assurance workflows.

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02 From Observation to Action

The benchmark highlights where organizations could focus on improving assurance outcomes.

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What the benchmark findings mean for your SOC 2 environment

The benchmark highlights areas where organizations can assess whether their SOC 2 approach is appropriately scoped, controlled and supported by evidence.

01 Scope and control populations vary

Benchmark finding

Criteria and control populations differ across the reports reviewed.

What you can do

Assess whether the current scope and control set remain aligned to service commitments and risks.

02 Exceptions are part of the assurance picture

Benchmark finding

42 of 73 unqualified reports still contained exceptions.

What you can do

Assess the recurring exceptions, remediation and evidence to identify areas where control execution can be strengthened.

03 Automation is selective

Benchmark finding

Across the 18 reports with available automation data, 29.8% of controls were identified as automated.

What you can do

Identify areas where control execution, evidence generation or assurance workflows could be further automated.

We can translate these benchmark insights into a targeted assessment of your SOC 2 scope, controls, exceptions and automation opportunities.

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Translate benchmark insights into three management priorities The goal is not a bigger SOC 2 report

The value of benchmarking lies in targeted improvement, not comparison alone.

01 Validate scope

Does the report reflect current services, commitments, systems and dependencies?

Right boundaries
Right criteria
Right control architecture

02 Strengthen performance

Which controls generate recurring exceptions, and are root causes addressed before period end?

Consistent operation
Early exception management
Reliable evidence

03 Improve scalability

Which controls and evidence processes can be standardized, reused or automated?

Reusable controls
Integrated workflows
Targeted automation

The goal is an assurance model that scales with the business.

Scope with purpose

Align assurance to commitments and risks.

Operate for reliability

Embed ownership, evidence and remediation.

Build for scale

Reuse controls and automate selectively.

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03 How can KPMG support?

Translating benchmark insights into practical improvement initiatives.

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KPMG can support you at every stage of your SOC 2 journey

SOC 2 Strategy & Readiness

SOC 2 Readiness Assessments

- Gap assessments against Trust Service Criteria
- Readiness evaluations before first-time audits
- Control environment design reviews

SOC 2 Scope Optimization

- Benchmark-driven scope design
- Trust Service Criteria selection support
- Control rationalization exercises

Improving Control Effectiveness

Control Efficiency Reviews

- Identify redundant controls
- Simplify control frameworks
- Reduce unnecessary audit effort

Control Rationalization

- Remove control overlap
- Consolidate similar controls
- Improve control ownership and evidence requirements

Automation & Technology

Control Automation Assessments

- Identification of automation opportunities
- Governance and monitoring reviews
- Continuous control monitoring

Data-Driven Assurance

- Advanced analytics
- Control effectiveness insights
- Benchmarking dashboards

Third-Party Assurance

Subservice Organization Reviews

- Vendor governance assessments
- SOC report reviews
- CUEC and CSOC analysis

Third-Party Risk Management

- Assurance framework design
- Monitoring strategies
- Risk-based oversight models

Benchmarking & Continuous Improvement

SOC 2 Benchmarking Services

- Peer comparisons
- Effort and efficiency analysis
- Market-leading practices identification

Continuous Improvement Programs

- Maturity assessments
- Governance enhancement
- Assurance transformation

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