The Moore Group, CPA
SOC Audit Specialists

The High Risk of "Quick & Cheap" SOC Audits – What You Should Know

Many U.S. businesses are unaware that a valid SOC audit can **only** be issued by a licensed U.S. CPA firm with the requisite credentials, deep IT experience, and SOC auditing competency. Over the last three years, a flood of newly launched SOC platforms and cheap, automated auditing solutions have entered the market - many operating offshore illegitimately without AICPA licensing.

The fallout from these shortcuts is now making headlines.

The 2026 Delve Scandal: A Cautionary Tale

Recently, a major scandal involving compliance startup Delve (formerly valued at $300 million) has triggered regulatory investigations, class-action lawsuits, and **intense scrutiny** across the automated SOC compliance industry. Allegations reveal a system built on rubber-stamp auditing:

- **Fabricated Reports:** Whistleblower reports ("DeepDelver") revealed that nearly 500 client SOC 2 and ISO 27001 reports were auto-generated using identical boilerplate language - often before clients even submitted their data.
- **Shell Auditors:** Audits were funneled through small, non-independent entities acting as certification mills rather than legitimate, peer-reviewed United States CPA firms.
- **Severe Client Liability:** While lawsuits target Delve, cybersecurity and legal experts warn that client companies also face **significant legal and financial exposure**. Because client company executives sign formal management assertion letters, presenting a fabricated audit can expose leadership to **fraud liability**.

What to do if impacted: If your company previously relied on Delve or a similar rapid-compliance provider, experts strongly advise immediately unpublishing related trust badges and commissioning a fresh, independent SOC 2 Type 2 audit from a reputable U.S. CPA firm.

Two Critical Questions to Ask Any SOC Provider

Before engaging any automated compliance vendor or SOC auditor, protect your business by verifying two key items:

1. **U.S. CPA State Licensing:** Ask for the exact U.S. state CPA licensing and staff credentials of the CPA firm actually performing the audit testing and rendering the final audit opinion. Be cautious and ask questions - especially if their pricing sounds too good to be true.
2. **AICPA Peer Review Acceptance Letter:** Every U.S. CPA firm performing SOC audits is legally required to undergo an AICPA Peer Review every three years. Always request the firm’s most recent Peer Review completion and acceptance report issued by the AICPA.

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Why Partner with The Moore Group, CPA?

At The Moore Group, CPA, we provide the **peace of mind** that the riskier, automated "quick and cheap" solutions simply cannot deliver:

- **20+ Years of Focused SOC Experience**: We have successfully completed thousands of SOC audits for U.S. companies over the past two decades. Your audit team will be 100% U.S. based, have deep IT and SOC experience and will be credentialed Certified Public Accountants and Certified Information Systems Auditors (CISA).

- **Uncompromising Quality**: As a fully licensed United States AICPA-registered firm, we undergo formal Peer Reviews every three years - and have earned the highest rating possible on every review.

- **Total Transparency**: We are happy to provide our state CPA licensing, team credentials, client references, and our latest AICPA Peer Review acceptance letter upon request.