

# AI Section for Your WISP

Your WISP is your Written Information Security Plan. These pages add a section on AI: fill in the blanks, sign them, and add them to your plan. SEC-registered advisers can add the same language to their Regulation S-P policies and procedures.

*Put together by Brian Butterfield, CISSP, from about 30 years in IT and cybersecurity. He isn't a lawyer, CPA, or insurance agent. This is what he's learned protecting firms like yours.*

|                                              |                                                                                       |                                                                              |
|----------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 1 Fill in the blanks and check what applies. | 2 List your AI tools on Schedule A, including AI built into software you already use. | 3 Have a partner sign it, attach it to your WISP, and walk staff through it. |
|----------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------|

FIRM NAME

EFFECTIVE DATE

PLAN OWNER

## A.1 Scope

This section applies to any artificial intelligence tool used for firm work, paid or free. It covers assistants in a web browser, applications on any device, AI features inside software the firm licenses, and tools reached from a phone.

## A.2 Approved tools

Only tools listed on Schedule A may be used for firm work. Schedule A is maintained by \_\_\_\_\_ and reviewed every \_\_\_\_\_. A free or personal account of a tool the firm licenses is not covered by the firm's license and may not be used for firm work.

## A.3 AI built into software you already use

Tax, accounting, document, and email software the firm already licenses may include AI features, and some can't be turned off one by one. For each program, the firm lists its AI features on Schedule A, turns off what it doesn't need where an administrator can, and checks the vendor's written statement on whether client data is used to train its models. Where a feature can't be turned off, Schedule A notes what client information may be used in that program.

## A.4 Information never entered into an AI tool

Not typed, pasted, or uploaded into any AI tool, including approved ones, unless Schedule A says otherwise. Check each that applies to your firm:

- |                                                                              |                                                                      |
|------------------------------------------------------------------------------|----------------------------------------------------------------------|
| <input type="checkbox"/> Social Security and taxpayer identification numbers | <input type="checkbox"/> Dates of birth                              |
| <input type="checkbox"/> Bank, account, and payment card numbers             | <input type="checkbox"/> Client names combined with financial detail |
| <input type="checkbox"/> Tax returns and supporting schedules                | <input type="checkbox"/> Account and portfolio statements            |
| <input type="checkbox"/> Any export or file containing the above             | <input type="checkbox"/> Other: _____                                |

## A.5 Client information and disclosure

Entering tax return information into a third-party tool may be a disclosure under IRC section 7216. For advisers, customer information entered into a third-party tool remains subject to the firm's Regulation S-P safeguards. Before entering client information into any tool, staff ask \_\_\_\_\_.

## A.6 Incidents

Suspected entry of client information into an unapproved tool is reported to \_\_\_\_\_ the same day. Advisers follow the firm's Regulation S-P incident response program, which requires notifying affected individuals, when required, as soon as practicable and no later than 30 days after becoming aware of unauthorized access to or use of sensitive customer information.

## A.7 Review

This section is reviewed every \_\_\_\_\_ and whenever the firm adopts a new AI tool or a vendor changes its terms. Each review is documented.

### Staff quick guide

Copy this onto your team's onboarding checklist or post it where staff will see it.

- 1 Use only the AI tools on the firm's approved list (Schedule A).
- 2 Use your firm account, never a free or personal one, for firm work.
- 3 Never type, paste, or upload client information from A.4 into any AI tool.
- 4 Not sure? Ask \_\_\_\_\_ before you use it.
- 5 Slipped up? Tell \_\_\_\_\_ the same day. Reporting early makes it easier to fix.

**Good to know.** Written language sets the expectation. It does not detect or block anything by itself. Firms generally pair it with a control that logs or restricts what leaves the firm, and that is the part Microtech's security team sets up and watches for firms like yours.

**Why A.3 matters.** AI now ships inside software firms already pay for. For example, Intuit's QuickBooks Online help article says: "Currently, there isn't a way to turn off AI features individually." When you can't turn a feature off, the next best step is deciding, in writing, what goes into that program.



### Want help putting this into practice?

Book a free 30-minute AI Risk Review with me by video or phone. I'll walk through how your firm uses AI, where the gaps are, and what Microtech Secure AI would look like at your firm. I do 10 of these a month.

[micro-tech.com/txcpa](https://micro-tech.com/txcpa) · 954-327-1001

Brian Butterfield, CISSP · Co-Founder and Chief Security Officer, Microtech



# Schedule A: Approved AI tools

List every AI tool the firm allows, and every AI feature built into software you already license. Mark free or personal accounts as not allowed for firm work.

| AI TOOL OR FEATURE           | SEPARATE, OR BUILT INTO WHICH PROGRAM? | CAN IT BE TURNED OFF? | CLIENT INFORMATION ALLOWED?   | APPROVED BY AND DATE |
|------------------------------|----------------------------------------|-----------------------|-------------------------------|----------------------|
| <i>Example: AI assistant</i> | <i>Built into [accounting program]</i> | <i>Not one by one</i> | <i>Only as limited by A.4</i> | <i>[name, date]</i>  |
|                              |                                        |                       |                               |                      |
|                              |                                        |                       |                               |                      |
|                              |                                        |                       |                               |                      |
|                              |                                        |                       |                               |                      |
|                              |                                        |                       |                               |                      |
|                              |                                        |                       |                               |                      |
|                              |                                        |                       |                               |                      |
|                              |                                        |                       |                               |                      |

## Adoption

|            |       |                  |
|------------|-------|------------------|
| ADOPTED BY | TITLE | DATE             |
| <hr/>      | <hr/> | <hr/>            |
| SIGNATURE  |       | NEXT REVIEW DATE |
| <hr/>      |       | <hr/>            |

Requirements vary by firm; review with your own counsel or compliance adviser before adopting. From Microtech's IT and cybersecurity team, to help you secure your business. General information only: not legal, tax, accounting, or insurance advice, and not a compliance certification. No tool, service, or policy prevents every incident. Talk with your attorney, CPA, or compliance adviser about your firm's obligations.

Sources: IRS Publication 5708 and Publication 4557. FTC Safeguards Rule, 16 CFR Part 314. IRC section 7216 and Treas. Reg. section 301.7216-3. SEC Regulation S-P, 17 CFR Part 248, as amended 89 FR 47688 (June 3, 2024). Intuit, Overview of Intuit AI in QuickBooks Online, help article updated August 4, 2026.