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Assurance and Advisory Services

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SOC 2

Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality or Privacy

These reports are intended to meet the needs of a broad range of users that need to understand internal control at a service organization as it relates to security, availability, processing integrity, confidentiality and privacy. These reports are performed using the AICPA Guide: *Reporting on Controls at a Service Organizations Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy* and are intended for use by stakeholders (e.g., customers, regulators, business partners, suppliers, directors) of the service organization that have a thorough understanding of the service organization and its internal controls. These reports can form an important part of stakeholders':

- Oversight of the organization
- Vendor management program
- Internal corporate governance and risk management processes
- Regulatory oversight

Similar to SOC 1sm engagement there are two types of report : Type 2, report on management's description of a service organization's system and the suitability of the design and operating effectiveness of controls; and Type 1, report on management's description of a service organization's system and the suitability of the design of controls. These reports may be restricted in use.

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Assurance and Advisory

Overview: Find information and resources to keep abreast of new and emerging reporting and assurance needs and help you embrace new service opportunities.
Published on October 23, 2014

Service Organization Control (SOC) Reports

Overview: Service Organization Control Reports® are internal control reports on the services provided by a service organization. SOC reports provide valuable information users need to assess and address the risks associated with an outsourced service. The AICPA provides tools and resources to CPAs, service organizations and user entities needed to build
Published on October 14, 2014

SOC 3

Article: Trust Services Report for Service Organizations SOC 3sm reports are designed to meet the needs of uses who want assurance on the controls at a service organization related to security, availability, processing integrity, confidentiality, or priv
Published on October 10, 2014

Assurance Services Executive Committee

Article: About the Committee The Assurance Services Executive Committee's (ASEC) mission is to assure the quality, relevance, and usefulness of information or i
Published on October 07, 2014

BRAAS Team Project Timetable as of September 2014

Article: Keep up with the Business Reporting, Assurance and Advisory Services team with this calendar of projects and initiatives.
Published on October 07, 2014

Reporting on a Pharmacy Management Application or an Electronic Prescription Application Used for Electronically Prescri...

Sample Report: The AICPA has developed illustrative reports to assist CPAs in reporting on a Pharmacy Management Application or an Electronic Prescription Application Used for Electronically Prescribing Controlled Substances
Published on October 02, 2014

Service Organization Controls (SOC) Reports for Service Organizations

Overview: Service Organization Controls (SOC) reports are designed to help service organizations, organizations that operate information systems and provide information system services to other entities, build trust and confidence in their service delivery processes and controls through a report by an independent Certified Public Accountant. Each type of SOC report is designed to help
Published on October 01, 2014

SOC Reports Information for CPAs

Overview: The AICPA has introduced SERVICE ORGANIZATION CONTROL REPORTSSM and identified 3 different engagements (SOC 1, SOC 2 and SOC 3) that involve reporting on controls at a service organization.
Published on September 25, 2014

Trust Services and Information Integrity

Article: The Trust Information Integrity Task Force is focused on updating and maintaining the Trust Services Principles and Criteria (TSPC) and creating a framework of principles and criteria to provide assurance on the integrity of information. The task force is also developing a Audit Guide on reporting on controls relevant to the security, availability,
Published on September 25, 2014

Comparison of SOC 1, SOC 2 and SOC 3 Reports

Tools: This chart provides a convenient detailed comparison of SOC 1, SOC 2 and SOC 3 reports including but not limited to the purpose and components of the three reports.
Published on September 25, 2014

Risk Assurance and Advisory Services

Article: Risk Assurance task force will develop guidance for assurance to evaluate and organization enterprise risk management process to supplement COSO ERM framework
Published on September 24, 2014

Continuous Assurance Working Group

Article: The Assurance Services Executive Committee (ASEC) Emerging Assurance Technologies Task Force is responsible for developing a conceptual framework and guidance to capitalize on emerging technologies affecting the business information supply chain, covering both internal and external reporting.
Published on September 24, 2014

Sustainability Assurance and Advisory Task Force

Overview: This page discusses initiatives by the Sustainability Assurance and Advisory Task Force.
Published on September 15, 2014

Re-imagining Auditing in a Wired World

White Paper: The intent of this white paper is to offer insight into what the future reporting and auditing systems might resemble and how technology could be used to transform auditing.
Published on August 13, 2014

Illustrative Type 2 SOC 2 SM Report with the Criteria in the Cloud Security Alliance (CSA) Cloud Controls Matrix (CC...

Sample Report: The AICPA has developed an illustrative Type 2 SOC 2SM report to assist CPAs in reporting on the suitability of the design and operating effectiveness of a service organization's controls relevant to security and availability based on the criteria for security and availability in TSP Section 100A, Trust Services Principles,
Published on April 08, 2014

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