



AICPA SERVICE ORGANIZATION CONTROL REPORTS® Logo

Terms, Conditions and Guidelines for CPAs

The official AICPA SERVICE ORGANIZATION CONTROL REPORTS® logo (the "SOC Logo") is provided herein. The SOC Logo is a proprietary trademark and service mark of the American Institute of Certified Public Accountants ("AICPA"), which reserves all rights. In order to download the SOC Logo, you will be required to complete and submit the registration page, by which act you are affirming that you have read, understand and agree to comply with the terms, conditions and guidelines set forth below (the "Guidelines"). Subsequent display or use of the SOC Logo is subject to the license thereafter granted to you by the AICPA.

Before downloading the SOC Logo or displaying it on any website, you must read and understand these Guidelines. Please also note that the Guidelines are subject to change by the AICPA without prior notice (unless prior notice is required by law). You are responsible for maintaining familiarity with the current Guidelines during the course of your usage or display of the SOC Logo.

Who may use the SOC Logo?

1. To display or use the SOC Logo, you must be a **Certified Public Accountant**¹ (or CPA Firm) and comply with the Guidelines and the requirements of the Board of Accountancy in the state(s) in which you practice.

How may you use the SOC Logo?

2. You may use the SOC Logo in connection with marketing and promoting the following Service Organization Control (SOC) engagements:
 - (a) **SOC 1®** - *Reports on Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting;*
 - (b) **SOC 2®** - *Reports on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality and Privacy;*and

¹ In the attestation standards, a CPA performing an attestation engagement ordinarily is referred to as a *practitioner*. However, SOC 1 and 2 engagements use the term *service auditor* rather than *practitioner* to refer to a CPA reporting on controls at a service organization. SOC 3 uses *practitioner*.

(c) **SOC 3®** - *Trust Services Report for Service Organization*.

3. You may use the SOC Logo only in the form downloaded at the registration page, and may not alter it in any manner.

Where may you use the SOC Logo?

4. You may include the SOC Logo:
 - (a) on your website, provided the SOC Logo is hyperlinked to www.aicpa.org/soc;
 - (b) in your marketing brochures, report packages or engagement proposals; or
 - (c) in your PowerPoint presentations.

The SOC Logo is not to be used in an individual email signature block.

When must you cease using/displaying the SOC Logo?

5. Upon termination of this license, your right to use and display the SOC Logo ceases immediately, and you must remove the SOC Logo from your website and other materials. AICPA may terminate the license:
 - (a) for any or no reason, upon sixty (60) days notice, which notice may be delivered by posting on the AICPA website; or
 - (b) if you fail to comply with the Guidelines, and fail to cure such failure within sixty (60) business days from receipt of notice from the AICPA.

Other terms and conditions.

6. You may not knowingly use the SOC Logo in any manner, or commit any other act, likely to jeopardize the AICPA's rights in, or invalidate, impair or dilute the SOC Logo.
7. You may not use, suffer or permit the use of the SOC Logo in any manner that would tend to devalue or injure the goodwill of the AICPA in the SOC Logo.
8. You may not assign, sublicense or otherwise transfer any rights to use the SOC Logo to any third party, and acknowledge and agree that any such attempted transfer would be void and unenforceable.
9. You acknowledge that the SOC Logo indicates to the public that the products and services provided under the SOC Logo are of a high quality and standards commensurate with AICPA's excellent reputation among professionals and members of the public in general. You, therefore, agree that any services or work product you provide under the SOC Logo will be at a level of quality commensurate with that of goods and services provided by AICPA prior to your use of the SOC Logo.

10. Upon the AICPA's reasonable request, you will submit to AICPA copies of all marketing materials and documentation bearing the SOC Logo, allow AICPA to inspect materials bearing the logo, and provide the AICPA with such information as the AICPA may reasonably require to monitor your compliance with the Guidelines.
11. You agree that you will indemnify and hold harmless the AICPA and each of its employees, directors, officers, members, representatives and agents from and against any and all claims, demands, damages, losses and expenses of any nature (including reasonable attorneys' fees) that arise from or in connection with your use of the SOC Logo.
12. This license agreement shall be governed by and construed in accordance with the laws of the United States and the State of New York without giving effect to the conflict of laws provisions thereof. You submit to the exclusive jurisdiction of the state or federal courts of the State and County of New York for the resolution of any disputes under or relating to this license agreement and you waive any objection to the propriety or convenience of venue in such courts.

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