



AICPA SERVICE ORGANIZATION CONTROL REPORTS[®] Service Organization Logo

Terms, Conditions and Guidelines for Service Organizations

The official AICPA SERVICE ORGANIZATION CONTROL REPORTS[®] logo (the “Service Organization Logo”) is provided herein. The Service Organization Logo is owned by the American Institute of Certified Public Accountants (“AICPA”). The AICPA has established the following guidelines (the “Guidelines”) that govern your display and use of the Service Organization Logo. In order to download the Service Organization 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 Guidelines.

Before downloading the Service Organization 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. You are responsible for maintaining familiarity with the current Guidelines during the course of your usage or display of the Service Organization Logo.

Who may use the SOC Service Organization Logo?

1. A **Service Organization** may use or display the Service Organization Logo, provided it has had at least one of the following three SOC reports issued by a licensed CPA¹:
 - (a) **SOC 1[®]** - *Reports on Controls at a Service Organization Relevant to User Entities’ Internal Control Over Financial Reporting*: SOC 1[®] reports are examination engagements performed by a service auditor (CPA) in accordance with Statement on Standards for Attestation Engagements (SSAE) 16, *Reporting on Controls at a Service Organization* to report on controls at a service organization that are likely to be relevant to an audit of a user entity’s financial statements. Use of a SOC 1[®] report is restricted to existing user entities (not potential customers). There are two types of SOC 1[®] reports:
 - (i) **Type 1** – A report on management’s description of the service organization’s system and the suitability of the design of the controls

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*.

to achieve the related control objectives included in the description as of a specified date.

- (ii) **Type 2** – A report on management’s description of the service organization’s system and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives included in the description throughout a specified period.

(b) **SOC 2®** - *Reports on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality and Privacy*: SOC 2® reports are examination engagements performed by a service auditor (CPA) in accordance with AT Section 101, *Attest Engagements*, of SSAEs (AICPA, *Professional Standards*, vol. 1) using the predefined criteria in TSP section 100, *Trust Services Principles, Criteria, and Illustrations for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Technical Practice Aids*). SOC 2® reports specifically address one or more of the following five key system attributes:

- (i) **Security** - The system is protected against unauthorized access, use, or modification to meet the entity’s commitments and system requirements;
- (ii) **Availability** - The system is available for operation and use to meet the entity’s commitments and system requirements;
- (iii) **Processing integrity** - System processing is complete, valid, accurate, timely and authorized to meet the entity’s commitments and system requirements;
- (iv) **Confidentiality** - Information designated as confidential is protected to meet the entity’s commitments and system requirements;
- (v) **Privacy** - Personal information is collected, used, retained, disclosed and disposed to meet the entity’s commitments and system requirements.

Use of a SOC 2® report is generally restricted.

The two types of SOC 2® reports are:

- **Type 1** – A report on management’s description of the service organization’s system and the suitability of the design of the controls;
- **Type 2** – A report on management’s description of the service organization’s system and the suitability of the design and operating effectiveness of the controls.

(c) **SOC 3®** - *Trust Services Report for Service Organization*: SOC 3® reports are examination engagements performed by a practitioner (CPA) in accordance with AT Section 101, *Attest Engagements*, of SSAEs (AICPA, *Professional Standards*, vol. 1) using the predefined criteria in TSP section

100, *Trust Services Principles, Criteria, and Illustrations for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Technical Practice Aids*). A SOC 3® report is a general-use report that provides only the auditor's report on whether the system achieved the trust services criteria (no description of tests and results or opinion on the description of the system are provided). SOC 3® reports can be issued on one or multiple Trust Services principles (security, availability, processing integrity, confidentiality and privacy). Because SOC 3® reports are general-use reports, they can be freely distributed.

How may you use the SOC logo?

2. The Service Organization Logo may be used on your website, provided it is hyperlinked to www.aicpa.org/soc. The Logo is not to be used in an individual email signature block.
3. The Service Organization Logo may be used on your report
4. You may use the Service Organization Logo only in the form downloaded at the registration page, and may not alter it in any manner except for size.

When must you cease using/displaying the Service Organization Logo?

5. You may use of the Service Organization Logo only for a period of twelve (12) months following the date of the SOC report issued by a licensed CPA. If after twelve months a new report is not issued, you must immediately cease use of the Service Organization Logo.
6. You must cease use of the Service Organization Logo for any or no reason, upon sixty (60) days notice, which notice may be delivered by posting on the AICPA website.
7. You must cease use of the Service Organization Logo 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 Guidelines

8. You may not assign, sublicense or otherwise transfer any rights to use the Service Organization Logo to any third party, and acknowledge and agree that any such attempted transfer would be void and unenforceable.
9. Upon the AICPA's reasonable request, you will submit to AICPA copies of all marketing materials and documentation bearing the Service Organization 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.