



CPA firms

Your premier provider for SOC for Service Organizations engagements

What are SOC for Service Organizations engagements?

Service organizations like yours receive requests from customers for assurance on a number of fronts, including assurance about your systems' controls over financial reporting (SOC 1[®] engagements) and also the controls you employ to protect the privacy and confidentiality of users' data, as well as the security, availability and processing integrity of your systems (SOC 2[®] and SOC 3[®] engagements). System and Organization Control (SOC) engagements have become the gold standard for examining, assessing and reporting on these controls. SOC engagements were developed by the CPA profession, which has long been a thought leader in assurance engagements. CPAs are the premier providers of SOC reports for service organizations that must reassure users about their systems.

Why choose a CPA as your trusted provider?

- ▶ **Quality:** SOC services provided by CPAs are best-in-class.
- ▶ **Standards:** The AICPA, the membership and standard-setting body for CPAs, creates standards like those for performing SOC engagements designed so that CPAs can easily comprehend and incorporate best business practices into existing procedures on behalf of clients.
- ▶ **Expertise:** Audit and attest services, fundamentals of the CPA skill set, are thoroughly tested in the demanding Uniform CPA Examination.
- ▶ **Deep and timely knowledge:** CPAs participate in continuing education to maintain their license, putting them at the forefront of knowledge and understanding of the issues surrounding system and organization controls.
- ▶ **Commitment to performance:** CPAs follow rigorous performance and reporting standards for these engagements, as well as a Code of Conduct that requires independent, objective and competent performance.
- ▶ **Ongoing monitoring:** CPA firms performing SOC engagements must meet exacting peer review standards that ensure the quality of and reliance upon their work. Clients can be assured CPA professionals are monitoring system and organization controls appropriately.

Credibility you can count on

CPAs enjoy extensive marketplace recognition because of the business world's broad and long-standing familiarity with the value and reliability of the services they perform. If you are eager to make users aware of the effectiveness of the controls over your organization's system and attach credibility to such claims, choose a CPA for your SOC for Service Organizations engagements. Customers will recognize and appreciate the value of the reports prepared by a CPA.

For more information, visit aicpa.org/SOC4SO or call 888.777.7077.