



## AICPA SOC FOR SERVICE ORGANIZATIONS LOGO

### Terms, Conditions and Guidelines for CPAs

The official AICPA SOC for Service Organizations logo (the "SOC for Service Organizations Logo") is provided herein. The SOC for Service Organization Logo is a proprietary trademark and service mark of 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 SOC for Service Organizations Logo. In order to download and use the SOC for Service Organizations 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 these Guidelines. Please also note that these 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 for Service Organizations Logo.

#### Who may use the SOC for Service Organizations Logo?

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

#### How may you use the SOC for Service Organizations Logo?

2. You may use the SOC for Service Organizations Logo in connection with marketing, promoting and performing the following SOC for Service Organizations engagements:
  - (a) **SOC 1**<sup>®</sup> - *SOC for Service Organizations: ICFR*;
  - (b) **SOC 2**<sup>®</sup> - *SOC for Service Organizations: Trust Services Criteria*; and

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

(c) **SOC 3®** - *SOC for Service Organizations: Trust Services Criteria for General Use Report.*

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

**Where may you use the SOC for Service Organizations Logo?**

4. You may include the SOC for Service Organizations Logo:
  - (a) on your website, in connection with the activities outlined in Paragraph 2 and provided the SOC for Service Organizations Logo is hyperlinked to [www.aicpa.org/soc4so](http://www.aicpa.org/soc4so)
  - (b) in your marketing brochures, report packages or engagement proposals directed to the activities outlined in Paragraph 2 ; or
  - (c) in your PowerPoint presentations used in connection with the activities outlined in Paragraph 2.

Notwithstanding the foregoing, the SOC for Service Organizations Logo is not to be used in an individual email signature block.

**When must you cease using/displaying the SOC for Service Organizations Logo?**

5. Upon termination of these Guidelines, your right to use and display the SOC for Service Organizations Logo ceases immediately, and you must remove the SOC for Service Organizations Logo from your website and other materials. AICPA may terminate use:
  - (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 these Guidelines, and fail to cure such failure within sixty (60) business days from receipt of notice from the AICPA.

**Other terms and conditions.**

6. Unless permitted to do so in a separate agreement in writing, you may not use the SOC for Service Organizations Logo except as expressly stated in these Guidelines.
7. You may not knowingly use the SOC for Service Organizations Logo in any manner, or commit any other act, likely to jeopardize the AICPA's rights in, or invalidate, impair or dilute the SOC for Service Organizations Logo.
8. You may not use, suffer or permit the use of the SOC for Service Organizations Logo in any manner that would tend to devalue or injure the goodwill of the AICPA in the SOC for Service Organizations Logo.

9. You may not assign, sublicense or otherwise transfer any rights to use the SOC for Service Organizations Logo to any third party, and acknowledge and agree that any such attempted transfer would be void and unenforceable.
10. You acknowledge that the SOC for Service Organizations Logo indicates to the public that the products and services provided under the SOC for Service Organizations 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 for Service Organizations 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 for Service Organizations Logo.
11. Upon the AICPA's reasonable request, you will submit to AICPA copies of all materials and documentation bearing the SOC for Service Organizations 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 these Guidelines.
12. 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 any unauthorized use of the SOC for Service Organizations Logo.
13. These Guidelines 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 these Guidelines and you waive any objection to the propriety or convenience of venue in such courts.