The official AICPA SOC for Service Organizations – Service Organizations logo (the “SOC for Service Organizations – Service Organizations Logo”) is provided herein. The SOC for Service Organizations - Service Organizations 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 SOC for Service Organizations - Service Organizations Logo. In order to download and use the SOC for Service Organizations - 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.

Before downloading and using or displaying the SOC for Service Organizations - Service Organizations Logo, you must read and understand these Guidelines. These 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 SOC for Service Organizations – Service Organizations Logo.

When may a service organization use or display the SOC for Service Organizations - Service Organizations Logo?

A Service Organization may use or display the SOC for Service Organizations - Service Organizations Logo, provided it has had at least one of the following three SOC for Service Organizations reports issued by a licensed CPA1:

1. SOC 1® – SOC for Service Organizations: ICFR

SOC 1® reports are examination engagements performed by a service auditor in accordance with AT-C section 320, Reporting on an Examination of Controls at a Service Organization Relevant to User Entities’ Internal Control Over Financial Reporting. SOC 1 reports are specifically intended to meet the needs of entities that use service organizations (user entities) and the CPAs that audit the user entities’ financial statements (user auditors), in evaluating the effect of the controls at the service organization on the user entities’ financial statements.

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1In the attestation standards, a CPA performing an attestation engagement is ordinarily referred to as a practitioner. However, SOC 1®, SOC 2®, and SOC 3® engagements use the term service auditor rather than practitioner to refer to a CPA reporting on controls at a service organization.
The two types of SOC 1® reports are:

(i) **Type 1** – A report on the fairness of the presentation of management’s description of the service organization’s system and the suitability of the design of the controls to achieve the related control objectives included in the description as of a specified date.

(ii) **Type 2** – A report on the fairness of the presentation of 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.

Use of a SOC 1® report is restricted to the management of the service organization, user entities, and user auditors.

2. **SOC 2® - SOC for Service Organizations: Trust Services Criteria**

SOC 2® reports are examination engagements performed by a service auditor in accordance with SSAE No. 18, *Attestation Standards: Clarification and Recodification*, which includes AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 205, *Examination Engagements*, and AICPA Guide *SOC 2® Reporting on an Examination of Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy* using predefined criteria in TSP section 100, 2017 *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, 2017 Trust Services Criteria)*. SOC 2® reports can be issued for one or more categories (security, availability, processing integrity, confidentiality or privacy) (applicable trust services criteria).

The two types of SOC 2® reports are:

(iii) **Type 1** – A report on management’s description of the service organization’s system and the suitability of the design of the controls to provide reasonable assurance that the service organization’s principal service commitments and system requirements were achieved based on the applicable trust services criteria;

(iv) **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 provide reasonable assurance that the service organization’s principal service commitments and system requirements were achieved based on the applicable trust services criteria.

Use of a SOC 2® report is restricted to user entities, their auditors, and others who have the requisite understanding of the service organization.

3. **SOC 3® - SOC for Service Organizations: Trust Services Criteria for General Use Report**
If a service organization needs a report that it can distribute freely, it may ask the service auditor to also issue a SOC 3® report at the end of the SOC 2® examination. Unlike a SOC 2® report, a SOC 3® report does not include a description of the system, so the detailed controls within the system are not disclosed. In addition, the SOC 3® report does not include a description of the service auditor’s tests of controls and the results thereof. Because a SOC 3® report is a general-use report, it can be freely distributed by the service organization. As such, SOC 3® reports are often used to market a service organization’s services to prospective customers and business partners.

How may you use the SOC for Service Organizations - Service Organizations logo?

2. The SOC for Service Organizations - Service Organizations Logo may be used or displayed to market and promote your SOC 1®, SOC 2® or SOC 3® report(s), provided you comply with the requirements described in Paragraph 1 and the logo is hyperlinked to www.aicpa.org/soc4so. Examples of ways in which the logo may be used and displayed include the following:

(a) on your website
(b) in your marketing brochures, report packages or engagement proposals
(c) in your PowerPoint presentations
(d) in your social media posts
(e) in printed physical media, provided the www.aicpa.org/soc4so URL is included in proximity to the placement of the logo.

3. You may use the SOC for Service Organizations - Service Organizations Logo only in the form downloaded from the email you receive after you complete and submit the registration form. You may not alter the logo in any manner except for size.

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

4. You may use of the SOC for Service Organizations - Service Organizations 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 SOC for Service Organizations - Service Organizations Logo.

5. You must cease use of the SOC for Service Organizations - Service Organizations Logo for any or no reason, upon sixty (60) days notice, which notice may be delivered by posting on the AICPA website.

6. You must cease use of the SOC for Service Organizations - Service Organizations Logo 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 Guidelines

7. 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.

8. 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 these Guidelines.