

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

Report on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality or Privacy

These reports are intended to meet the needs of a broad range of users that need detailed information and assurance about the controls at a service organization relevant to security, availability, and processing integrity of the systems the service organization uses to process users' data and the confidentiality and privacy of the information processed by these systems. These reports can play an important role in:

- Oversight of the organization
- Vendor management programs
- Internal corporate governance and risk management processes
- Regulatory oversight

Similar to a SOC 1 report, there are two types of reports: A type 2 report on management's description of a service organization's system and the suitability of the design and operating effectiveness of controls; and a type 1 report on management's description of a service organization's system and the suitability of the design of controls. Use of these reports are restricted.