Selecting the Right Report

Diagnostic Checklist

Users
- Who are the users and relevant contracts?
- How do they use the system/services?

System
- What are the systems/services?
- What are the system boundaries?

Financial Controls
- Are transactions for financial reporting processed?

Report
- Who is the audience for the report?
- Will a summary report and/or website seal be sufficient?

Trust Services Criteria
- Are users interested in specific Trust Criteria?

GUIDE

SOC 1
- Controls related to financial reporting
- Who? Restricted to Users' controller's office and user auditors
- Why? To support audits of financial statements
- What? Report on controls related to user financial reporting, logo for the website.

SOC 2
- Trust Services Criteria
- Description Criteria
- Who? Generally restricted use.
- Why? To provide controls assurance beyond financial transactions
- What? Report on controls for security, availability, processing integrity, confidentiality and/or privacy, logo for the website.

SOC 3
- Trust Service Criteria
- Who? General users with need for confidence in service organization's controls
- Why? To provide marketing "confidence without detail"
- What? Web seal and easy-to-read report on controls

2017 Trust Services Criteria (TSC) Mappings to Various Frameworks
- TSC Mapping to ISO 27001
- TSC Mapping to NIST CSF
- TSC Mapping to COBIT5