Subject Index

Α	В
ACCEPTING A SOC 2® EXAMINATION ENGAGEMENT2.0190	BOUNDARIES OF SERVICE ORGANIZATION'S SYSTEM
Agreeing on terms of engagement	Areas covered by
management	
ADDITIONAL SUBJECT MATTERS AND CRITERIA, ADDRESSING IN SOC 2® EXAMINATION	CARVE-CUT METHOD COOCS. See complementary subservice organization controls Defined
ADVERSE OPINION3.29, 4.14, 4.5455	Description of the system, contents of3.42
ALERT PARAGRAPH, SERVICE AUDITOR'S REPORT4.34, Table 4-3 at 4.32	Disclosures related to subservice organizations
ANALYTICS3.117 3.143	 Management responsibilities for use of
APPLICABLE TRUST SERVICES COUERIA. See also trust services critoria 1.05,	Materiality related to
ASSURANCE SERVICES EXECUTIVE COMMITTEE (ASEC)1.29, 1.36, 2.57	CHANGES TO CONTROLS • Evaluating and testing2.58, 3.140–.141
AUDIT EVIDENCE · Evaluating	Omission from description of the system
CONTROLS3.142146, 3.173, 4.19	• Between periods
AVAILABILITY · Applicable trust services criteriaTable 1-2	COMMITMENTS TO USER ENTITIES. See service commitments and system requirements
	COMMON CRITERIA. See also trust services criteria 1.39–.43, Table 1-2 at 1.41
Defined	COMPETENCE - Engagement Team Members 2.39–.42 - Internal audit function 2.132, 2.139144,

©2018, AICPA SOP COM

COMPETENCE—continued	CONTROLS—continued
Other practitioner	 Not implemented but included in description,
 Performance of controls3.79, 3.98, 	illustrative separate paragraph4.70
3.102, 3.106	Not operating during the period 4.86–.88
Specialists2.160161, 3.178	Omission of relevant changes in description of
· Written representations3.209, 3.222	
	the system 4.72
COMPLEMENTARY SUBSERVICE	Operating effectiveness of. See operating
ORGANIZATION CONTROLS (CSOCs)	effectiveness of controls
 Disclosures related to carve-out subservice 	· Planning the examination 2.110, 2.113
organizations	· Risk assessment 2.125–.126
· Identification of2.17–.19	Service auditor's recommendations for
 Omission from description of the system, 	
illustrative separate paragraphs4.74	improving
· In separate SOC 2® report analysis 2.114	· Subservice organizations2.06–.10,
• Service auditor's report 4.32, 4.39–.41,	3.43–.54
Table 4-3 at 4.32, Appendix D	 Suitability of design. See suitability of design of
• Tests of controls	controls
COMPLEMENTARY USER ENTITY CONTROLS	 Tests of. See tests of controls
	· User entities reviewing
(CUECS)	
Disclosure of	CRITERIA. See description criteria; trust
- Identification of	services criteria
 Omitted from description of the system, 	CSOCs. See complementary subservice
illustrative separate paragraph4.73	organization controls
· In a separate SOC 2® report analysis2.114	.
 Service auditor's report 4.32, 4.36–.38, 	CUECs. See complementary user entity
Appendix D, Table 4-3 at 4.32	controls
· SOC 3 [®] engagement2.171	CYBERSECURITY RISK MANAGEMENT
 Suitability of design of controls, 	EXAMINATION AND
evaluating	PCPORT1.6368, Appendix C
CONFIDENTIALITY	
. Applicable trust corvides criteria Table 1.2	_
Applicable trust services criteriaTable 1-2	D
at 1.41, Supplement B	<u>-</u>
at 1.41, Supplement B · Boundaries of the system and	DATA
	DATA · Reliability of, in tests of
	DATA Reliability of, in tests of controls
	DATA Reliability of, in tests of controls
	DATA • Reliability of, in tests of controls 3.121–.130 • As system component 1.20
	DATA Reliability of, in tests of controls
	DATA Reliability of, in tests of controls
	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1,37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services citeria Changes to, evaluating and testing 2.58, 3.140141	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1.37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services criteria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1.37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services citeria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to implementation 3.2223	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1.37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services criteria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 137 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services categories; trust services categories; trust services 1.04 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1,37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services categories; trust services categories; trust services 1.04 Comparing description to implementation 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1,37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services categories; trust services categories; trust services controls controls and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls	DATA Reliability of, in tests of controls 3.121–.130 As system component 1.20 DATE OF SERVICE AUDITOR'S REPORT. See also periods Table 4-3 at 4.32, Table 4-4 at 4.116 DEFICIENCIES IN CONTROLS. See also deviations Communicating incidents of 3.193–.196 Defined 3.10, 3.101–.102 Effect on third parties 3.163 Entity-level controls 2.129–.130 Evaluating results of procedures 3.185 Forming the opinion 4.10–.12
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1,37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services criteria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1,37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services criteria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls In description of service organization's	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1.37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services criteria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls In description of service organization's system 3.3032, 3.163,	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and	DATA Reliability of, in tests of controls 3.121–.130 As system component 1.20 DATE OF SERVICE AUDITOR'S REPORT. See also periods Table 4-3 at 4.32, Table 4-4 at 4.116 Table 4-4 at 4.116 DEFICIENCIES IN CONTROLS. See also deviations 3.193–.196 Defined 3.10, 3.101–.102 Effect on third parties 3.163 Entity-level controls 2.129–.130 Evaluating results of procedures 3.185 Forming the opinion 4.10–.12 Identifying and evaluating 3.70–.71 Modifications to management assertions due to 3.228, 4.38 Occurring during the original, extended, or
at 1.41, Supplement B Boundaries of the system and	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1,37 Privacy distinguished from 1,2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services categories; trust services categories; trust services 1.04 Comparing description to implementation 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls In description of service organization's system 3.3032, 3.163,	DATA Reliability of, in tests of controls 3.121–.130 As system component 1.20 DATE OF SERVICE AUDITOR'S REPORT. See also periods Table 4-3 at 4.32, Table 4-4 at 4.116 Table 4-4 at 4.116 DEFICIENCIES IN CONTROLS. See also deviations 3.193–.196 Defined 3.10, 3.101–.102 Effect on third parties 3.163 Entity-level controls 2.129–.130 Evaluating results of procedures 3.185 Forming the opinion 4.10–.12 Identifying and evaluating 3.70–.71 Modifications to management assertions due to 3.228, 4.38 Occurring during the original, extended, or
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1,37 Privacy distinguished from 1,2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services categories; trust services categories; trust services consider and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls In description of service organization's system 3.3032, 3.163, 13032, 3.163, 13032 and 3.30 Design of. See suitability of design of controls Effectiveness of. See operating effectiveness of controls	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1,37 Privacy distinguished from 1,2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services categories; trust services categories; trust services 1.04 Comparing description to implementation 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls In description of service organization's system 3.3032, 3.163,	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1.37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services criteria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls In description of service organization's system 3.3032, 3.163, 1.50 Design of. See suitability of design of controls Effectiveness of. See operating effectiveness of controls Consideration of entity-level controls in planning the examination 2.127131	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1.37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services criteria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls In description of service organization's system 3.3032, 3.163,	DATA Reliability of, in tests of controls
at 1.41, Supplement B Boundaries of the system and 1.23 Defined 1.37 Privacy distinguished from 1.2526 Service organization controls relevant to 1.04 CONTROLS. See also trust services categories; trust services criteria Changes to, evaluating and testing 2.58, 3.140141 Comparing description to implementation 3.2223 Controls that did not operate during the period 3.156 CSOCs. See complementary subservice organization controls CUECs. See complementary user entity controls Deficiencies in. See deficiencies in controls In description of service organization's system 3.3032, 3.163, 1.50 Design of. See suitability of design of controls Effectiveness of. See operating effectiveness of controls Consideration of entity-level controls in planning the examination 2.127131	DATA Reliability of, in tests of controls

DESCRIPTION CRITERIASupplement A	DESIGN OF CONTROLS. See suitability of design of controls
Assessing suitability of	DEVIATIONS
System incidents	Changes in terms of engagement2.76 Defined
CUECs	
· Significant changes to service organization's system	controls
Description's requirements for meeting	• Materiality concept in disclosing4.16 • As result of intentional acts3.163, 3.190
system	Reporting 4.15–.22, Table 4-1 at 4.15
• Generally	DISCLAIMER OF OPINION Change in terms of examination2.78
Misstated or misleading information 3.67 In SOC 2® report	Independence of service auditor and2.38 For other information service organization
DESCRIPTION OF SERVICE ORGANIZATION'S	appends to report
• Boundaries. See boundaries of the system	Service auditor's report4.61–.67, Appendix D-3
· Qualitative factors	• Written representation issues
Changes to the system occurring between periods covered by type 2 exam3.57–.58	DOCUMENTATION. See also service auditor's
· Confidentiality or privacy principle in 3.59	roport; written assertions; written
 Controls. See controls Criteria for evaluating. See description criteria 	representations
· CUECs and user entity	Management's risk assessment2.55,2.119, 3.97
responsibilities	· Performing a SOC 2®
· Evaluating results of	examination 3.221–.225
procedures	E
Generally	EFFECTIVENESS OF CONTROLS. See
auditor's report	operating effectiveness of controls; suitability of design of controls
Materiality consideration. See also material misstatement, risk of 3.07, 3.72–.78	EMPHASIS-OF-MATTER PARAGRAPHS, IN SERVICE AUDITOR'S
 Misstated or misleading description, 	REPORT4.89–.90
considering	ENGAGEMENT LETTER 2.27, 2.70, 2.74
evaluating	ENGAGING PARTY Signing of engagement letter2.74
 Performing a SOC 2[®] examination3.12–.78 Planning the examination2.113, 	Written representation when not responsible
	party
Procedures to obtain evidence about	ENTERPRISE IT OUTSOURCING SERVICES, DEFINED
Service commitments and system	EVIDENCE. See audit evidence
requirements2.59–.65, 3.24–.29 Significant changes to the system during	EXPECTED KNOWLEDGE OF SPECIFIED
period covered by type 2 exam 3.5556,	PARTIES
Subsequent event effects 3.214–.219 Subservice organization	COVERED BY THE EXAMINATION2.7990
considerations2.1116, 2.2425,	
2 42 54 4 75	
	F
System incident disclosures	F FINANCIAL TECHNOLOGY (FINTECH) SERVICES

©2018, AICPA SOP FIN

FRAUD CONSIDERATION	INTERNAL AUDIT FUNCTION, USING WORK
Operating effectiveness of controls	OF—continued
evaluation	Including in terms of engagement2.72
Planning the examination2.122	Management's responsibility to assist in service
Responding to and communicating known or	auditor's use of
suspected fraud	procedures
evaluation	· Operating effectiveness of controls3.169
· Written representations about fraud 3.203	• Planning to use2.112, 2.132–.153
Witten representations about nada 0.200	Professional judgment of service auditor
Н	in2.145–.147, 3.170, 3.175
••	· Reperformance testing in3.167–.168, 4.26
HEALTH CARE CLAIMS MANAGEMENT AND	 Reporting on results of tests of
PROCESSING, DEFINED1.02	controls
_	INTERNAL CONTROL OVER FINANCIAL
I	REPORTING (SOC 1®
INICI HOME METHOD	EXAMINATION)1.6061, Appendix B
INCLUSIVE METHOD • Defined	IT PROCESSING, TESTS OF AUMOMATED
Description of the system, contents	CONTROLS
of3.43–.45	\sim
· Design of controls for subservice organization,	L
evaluating	LAWS OR REGULATIONS, COMPLIANCE WITH
· Illustrative service auditor's	Noncompliance issues in
report Appendix D-2	examination 2.122, 3.158, 3.163,
 Management responsibilities in deciding 	3.190–.196
on2.12–.16	· Service organizations objectives and1.44
Operating effectiveness of controls for	· Written representations
subservice organization, evaluating3.81 • Planning considerations for	-Ox
using	M
· Subservice organization's management	ALANA OF D. OF CUIDITY DEFINED 1.00
responsibilities2.28 ₄	MANAGED SECURITY, DEFINED1.02
INDEPENDENCE OF SERVICE AUDITORS	MANAGEMENT ASSERTIONS. See also
· Accepting a SOC 2® examination	written assertions
engagement	 Additional subject matters and criteria 1.51 Components of 1.16, Table 1-1 at 1.18
Other practitioner consideration2.156	Illustrative examples Appendix D,
· Specialist, use of	
· Subservice organizations	Modification due to misstatements or
consideration	deficiencies3.226229, 4.38
INFRASTRUCTURE, DETINED1.20	· Reasonable basis for, determining 2.26,
INHERENT RISK, DEFINED2.124	
INTENDED USERS. See also user entities	 SOC 3[®] report 1.56, 4.111, 4.112–.114 Subsequent event effects 3.213–.219
· Business partners 1.01–.04, 1.09, 1.10,	'
Description criteria as based on informational	MANAGEMENT OF SERVICE ORGANIZATION
needs of	Additional subject matters and criteria for
 In engagement acceptance and 	service auditor
continuance	users
Expected knowledge of1.08–.13	· Changes to the system during the
· Auditor report considerations 1.07–.13	period
Need for subservice organization	Communication of user entity
information	responsibilities
	Description of the system from 1.16, 2.26,
controls to serve	2.117
INTERNAL AUDIT FUNCTION, USING WORK	Design of controls
OF	Disclosure requirements to service Auditor 2 26
- Direct assistance from	auditor
· Evaluating adequacy of work of3.170–.174	by
	.,

NGGANIZATION—continued Information for Appendix A Privacy disclosures 2.61 Response to deviations in tests of controls 4.20–21 Responsibilities in SOC 2® examination 1.16, 1.32, 1.45, 2.03–29, examination 1.16, 1.32, 1.45, 2.03–29, examination 1.16, 1.32, 1.45, 2.03–29, examination 2.167–171 Risk identification by 1.42, 2.26, 2.52–53 Role in use of other practitioner 2.157 Changes in terms of engagement 2.75, 4.57 Subservice organization evaluation by 2.98 Written representations MANAGEMENT OF SUBSERVICE ORGANIZATION MANAGEMENT OF SUBSERVICE ORGANIZATION MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.01–04 MATERIAL DEFICIENCIES ACTION OF Concluding on sufficiency and appropriateness of controls 4.33–88 Sultability of design of controls 4.79–82 MATERIAL MISSTATEMENT, RIST OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrected description misstatements and abstractics 4.10, 4.68–78 Due to fraud. See fraud consideration Modified opinion bye Table 4.4 at 4.47 Performing the examination 2.111, 4.69–60 Considering uncorrected description misstatements and abstractics 4.10, 4.59–60 Considering uncorrected description misstatements and abstractics 4.10, 4.69–78 Due to fraud. See fraud consideration Modified opinion bye Table 4.4 at 4.47 Performing the examination 2.111, 4.69–78 Due to fraud design of controls 4.59–85 Description of service organization's system 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Description of service organization's system 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE SYSTEM 4.71 Material deficiencies noted in service auditor's report 4.43–43.99 Action of the rind of the rind and auditor's report 1.318–1.197, 4.45, 4.54, 4.58 Responsibilities of subject matter 3.186–1.187, 4.45, 4.54, 4.58 Responsibilities of subject matter 3.186–1.187, 4.44, 4.47 Adverse opinion Coefficiencies 4.16–7.75 Considering influence and propriate pra	MANAGEMENT OF SERVICE	MISSTATEMENTS. See also material
Privacy disclosures		
Responsibilities in SOC 2® examination 1.16, 1.32, 1.45, 2.03–29, 2.117, 3.13, Appendix A, Table 4.3 at 4.32 Responsibilities in SOC 3® examination 2.167–171 Risk identification by 1.42, 2.26, 2.52–53 Role in use of other practitioner 2.157 Changes in terms of engagement 2.75, Subservice organization evaluation by 2.98 Written representations. See written representations MANAGEMENT OF SUBSERVICE ORGANIZATION Identification of controls for implementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESPARTINER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 4.05–60. Considering uncorrected description misstatements and electronics 4.79–82 MATERIAL MISSTATEMENT, RISY OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrected description misstatements and electronics 4.10, 4.68–78 Due to fraud. See fraud consideration Modified opinion type Table 4-4 at 4.47 Performing the examination 2.111, 2.120–126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54–55 Description material misstatements, illustrative separate paragraphs 4.35–40. 4.83–88 Qualified opinion 3.137, 4.14, 451–53. Scope limitation 4.55–60. 4.82. 280 Considering uncorrected description misstatements and electronic service organization's system 3.07, 3.72–78 Evaluating sutability of design and operating effectiveness of controls 3.161–3.165 Considerations during planning 2.104–109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE	· Information for Appendix A	Defined
controls 4.20–21 Responsibilities in SOC 2® examination 1.16, 1.32, 1.45, 2.03–29, 1217, 3.13, Appendix A, 2.117, 3.13, Appendix A, 2.127, 3.13, Appendix A, 2.16 exponsibilities in SOC 3® examination 2.167–171 Risk identification by 1.42, 2.26, 2.52–53 Role in use of other practitioner 2.157 Changes in terms of engagement 2.75, 4.57 Changes in terms of engagement 2.75, 4.57 Subservice organization evaluation by 2.98 Written representations. See written representations MANACEMENT OF SUBSERVICE ORGANIZATION Identification of controls for implementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF SUBSERVICE ORGANIZATIONS CONTROLS. See also user entitles 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.88 Operating effectiveness of controls 4.79–82 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrecifed description misstatements and eliciencies 4.10, 4.68–78 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrecifed description misstatements and eliciencies 4.10, 4.68–78 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrecifed description misstatements and eliciencies 4.10, 4.68–78 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54–55 Description of service organization's system 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during planning 2.104–109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE		
Responsibilities in SOC 2® examination1.16, 1.32, 1.45, 2.03–29,		
examination 1.16, 1.32, 1.45, 2.03–29, 2.117, 3.13, Appendix A, 2.167–171 Risk identification by 1.42, 2.26, 2.52–53 Role in use of other practitioner 2.157 Changes in terms of engagement 2.75, 4.57 Subservice organization evaluation by 4.97 Subservice organization evaluation by 2.98 Written representations. See written representations. See written representations See written representations See written representations of controls for implementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF SUBSERVICE ORGANIZATION OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION' SCONTROLS. See also user entities 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.88 Suitability of design of controls 4.79–82 MATERIAL MISSTATEMENT, RISY OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrected description misstatements and deficiencies 4.10, Planning the examination 2.112, 2.120–126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54–55 Description of service organization's system 3.07, 3.72–78 Excluating suitability of design and operating effectiveness of controls 3.181 MATERIALITY Adverse opinion basis 4.54–55 Description of service organization's system 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during planning 2.104–109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE		
Responsibilities in SOC 3® examination 2.167-171 Risk identification by 1.42, 2.26, 2.52-53 Role in use of other practitioner 2.157 Changes in terms of engagement 2.75 Subservice organization evaluation by 2.98 Written representations. See written representations. See written representations See written representations of controls for implementation 2.24-25 Responsibilities of 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION SCONTROLS. See also user entities 1.01-04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.104 Operating effectiveness of controls 4.79-82 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.05-06 Considering uncorrected description misstatements and deliciencies 4.10, 4.68-78 Due to fraud. See fraud consideration Modified opinion type Table 44 at 4.47 Performing the examination 2.111, 4.68-78 Due to fraud. See fraud consideration Modified opinion type Table 44 at 4.47 Performing the examination 2.111, 4.68-78 Due to fraud. See fraud consideration Modified opinion type Table 44 at 4.47 Performing the examination 2.111, 4.68-78 Due to fraud. See fraud consideration Modified opinion type Table 44 at 4.47 Performing the examination 2.111, 4.68-78 Due to fraud. See fraud consideration Modified opinion type Table 44 at 4.47 Performing the examination 2.111, 2.120-126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54-55 Description of service organization's system 3.07, 3.72-78 System 3.183-8.86 Qual*ed opinion type 4.48-8.8 Qual*ed opinion type 4.56-6.0, 4.82, 4.50-6.0 OPERATING EFFECTIVENESS OF CONTROLS (TYPE 2 EXAM). See also tests of controls 3.102 Deviations in, identifying and evaluating 1.111 1.111 1.111 1.111 1.111 1.111 1.111 1.111 1.111 1.111 1.111 1.111 1.111	examination 1.16, 1.32, 1.45, 2.0329,	
Responsibilities in SOC 3® examination 2.167–171 Risk identification by 1.42, 2.26, 2.52–53 Role in use of other practitioner 2.157 Changes in terms of engagement 2.75 Changes in terms of engagement 2.75 Subservice organization evaluation by 2.98 Written representations. See written representations MANAGEMENT OF SUBSERVICE ORGANIZATION Identification of controls for implementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESS PARTINER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.82 Operating effectiveness of controls 4.79–82 MATERIAL MISSTATEMENT, RISK OF Concidering uncorrected description misstatements, illustrative separate paragraphs 4.59–60 Qualified opinion 3.137, 4.14, 4.51–53, Scope limitation 4.50–60, 48.2 **Sutability of design of controls 4.79–82 MATERIAL MISSTATEMENT, RISK OF Concidering uncorrected description misstatements and seliciencies 4.10, 4.68–78 **MATERIAL MISSTATEMENT, RISK OF Considering uncorrected description misstatements and seliciencies 4.10, 4.68–78 **MATERIAL MISSTATEMENT, RISK OF Considering uncorrected description misstatements and seliciencies 4.10, 4.68–78 **MATERIAL MISSTATEMENT, RISK OF Considering uncorrected description misstatements and seliciencies 4.10, 4.68–78 **MATERIAL MISSTATEMENT, RISK OF Considering uncorrected description misstatements and seliciencies 4.10, 4.68–78 **MATERIAL MISSTATEMENT, RISK OF Considering uncorrected description misstatements and seliciencies 4.10, 4.68–78 **MATERIAL MISSTATEMENT, RISK OF Considering incorrected description misstatements and seliciencies 4.10, 4.68–78 **MATERIAL MISSTATEMENT, RISK OF Considering incorrected description 4.59–60 **Qualified opinion 3.137, 4.14, 4.51–53 **Considering inkages among subject matters 4.14 **Description material misstatem		
examination		
Risk identification by . 1.42, 2.65, 2.52–53 Role in use of other practitioner . 2.157 Changes in terms of engagement . 2.75, . 4.57 Subservice organization evaluation by . 2.98 Written representations. See written representations. MANAGEMENT OF SUBSERVICE ORGANIZATION Identification of controls for implementation . 2.24–25 Responsibilities of . 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities . 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination . 2.86 Operating effectiveness of controls . 4.79–82 MATERIAL MISSTATEMENT, RIS* OF Concliding on sufficiency and appropriateness of evidence . 4.05–06 Considering uncorrected description misstatements, and ediciencies . 4.10, . 4.68–78 Due to fraud. See fraud consideration Modified opinion type . Table 44 at 4.47 Performing the examination . 2.111, . 4.68–78 Due to fraud. See fraud consideration Modified opinion basis . 4.54–55 Description of service organization's system . 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls . 3.161-3.165 Considering results of tests of controls . 4.16 In responding to assessed risks and planning procedures . 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE		
Changes in terms of engagement 2.75, 4.57 **Subservice organization evaluation by .2.98 **Written representations. See written representations **MANAGEMENT OF SUBSERVICE ORGANIZATION **Identification of controls for implementation .2.24–25 Responsibilities of .2.28, 2.101 **MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities .1.01–04 **MATERIAL DEFICIENCIES **Extended or modified period covered by examination .2.83 Controls .3.83 suitability of design of controls .4.79–82 **MATERIAL MISSTATEMENT, RISY OF Considering uncorrected description mistatements and eliciencies .4.10, 4.68–78 **Due to fraud. See fraud consideration .3.01–04 Planning the examination .3.01–04 Plann	· Risk identification by1.42, 2.26, 2.52–.53	
Adverse opinion 3.29, 4.14, 4.54–55 Subservice organization evaluation by 2.98 Written representations. See written representations MANAGEMENT OF SUBSERVICE ORGANIZATION Identification of controls for implementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.82 Operating effectiveness of controls 4.79–82 MATERIAL MISSTATEMENT, RISY OF Concluding on sufficiency and appropriateness of evidence 4.05 Considering uncorrected description misstatements and deliciencies 4.10, Performing the examination 2.111, 2.120–126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54–55 Description of service organization's system 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during lanning 2.104–109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE	•	Table 4-4 at 4.47
Subservice organization evaluation by 2.98 Written representations. See written representations. See written representations MANAGEMENT OF SUBSERVICE ORGANIZATION Identification of controls for implementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.83 Operating effectiveness of controls 4.79–82 MATERIAL MISSTATEMENT, RISY OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrected description misstatements and dericiencies 4.10, 4.68–78 Due to fraud. See fraud consideration Modified opinion type Table 4-4 at 4.47 Performing the examination 2.111, 2.120–126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54–55 Description of service organization's system 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during planning 2.104–109 Reporting results of tests of controls 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE Criteria for 4.43–44 Criteria for 4.43–44 Description material misstatements, illustrative separate paragraphs 4.68–78 Disclaimer of opinion 3.10, 3.11, 3.29, 3.71, 3.185, 3.189, 4.43–47 Operating effectiveness of controls 4.50 Scope limitation 4.56–6.0, 4.82, 4.85, Table 4-4 at 4.47 Performing the examination 2.111, 4.68–78 Description material misstatements, illustrative separate paragraphs 4.68–78 Disclaimer of opinion 3.10, 3.11, 3.29, 3.71, 3.185, 3.189, 4.43–47 Operating depretiveness of controls 4.50 Operating effectiveness of controls 4.79–82 Testing of controls, illustrative separate paragraphs 4.83–88 Disclaimer of opinion 3.10, 3.11, 3.11, 4.4.51–53, 3.185, 3.189, 3.189, 3.189, 3.189, 3.189, 3.189, 3.189, 3.189, 3.189, 3.189, 3.189, 3.189, 3		· Adverse opinion 3.29, 4.14, 4.54–.55
representations. See written representations. See written representations MANAGEMENT OF SUBSERVICE ORGANIZATION Identification of controls for implementation		
MANAGEMENT OF SUBSERVICE ORGANIZATION Identification of controls for implementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.83 Operating effectiveness of controls 4.83–88 Suitability of design of controls 4.79–82 MATERIAL MISSTATEMENT, RISY OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrected description misstatements and denciencies 4.10, 4.68–78 Due to fraud. See fraud consideration Modified opinion bype Table 44 at 4.47 Performing the examination 3.01–04 Planning the examination 4.54–55 Description material misstatements, illustrative separate paragraphs 4.68–78 Disclaimer of opinion. Modified opinion 3.110, 3.11, 3.29, 3.71, 4.68–78 Operating effectiveness of controls. 4.53–88 Qualifetic pointon 3.137, 4.14, 4.51–53, 4.59–60 Scope limitation 4.56–60, 4.82, 50 suitability of controls, illustrative separate paragraphs 4.83–88 Qualifetic pointon 3.137, 4.14, 4.51–53, 4.59–60 Sultability of controls 4.83–88 Suitability of controls 4.79–82 MATERIAL MISSTATEMENT, RISY OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrected description misstatements and denotrols 4.83–88 Considerations during uncorrected description 3.119 MATERIAL MISSTATEMENT, RISY OF Concluding the examination 3.01–04 Planning the examination 3.01–04 Pl	· Written representations. See written	
Separate paragraphs 4.68–78 Disclaimer of opinion See disclaimer of opinion Modified opinion type 4.59–60 Considering uncorrected description misstatements and deficiencies 4.05–06 Considering uncorrected description misstatements and deficiencies 4.05–06 Considering the examination 2.111, and the examination 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.102 MATERIALITY Adverse opinion basis 4.54–55 Description of service organization's system 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.106-146 Considerations during planning 2.104–109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE spearate paragraphs 5.46–8.78 Disclaimer of opinion. See disclaimer of opinion Modified opinion 3.10, 3.11, 3.29, 3.71, 4.29, 3.71, 3.185, 3.189, 4.43–47 Operating effectiveness of controls, illustrative separate paragraphs 4.59–60 Qualitative and quantitative factors 3.1319 Sutfability of controls, 1.118 Sutfability of controls, 4.79–82 Testing of controls, illustrative separate paragraphs 4.4.83–88 Qualified opinion 3.137, 4.14, 4.51–53, Validative and quantitative factors 4.59–60 Qualitative and quantitative factors 5.104–104 A.68–78 Qualified opinion	representations	
Identification of controls for implementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.01–04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.83 Operating effectiveness of controls 4.79–82 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrected description misstatements and deliciencies 4.10, Planning the examination 2.111, 2.120–126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54–55 Description of service organization's system 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during planning 2.104–109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE Modified opinion 3.10, 3.11, 3.29, 3.71, 3.185, 3.189, 4.43–47 Operating effectiveness of controls, illustrative separate paragraphs 4.85–80 Qualified opinion 3.130, 3.11, 3.29, 3.71, 43–8.8 Operating effectiveness of controls, illustrative separate paragraphs 4.59–60 Qualitative and quantitative factors 4.50 Scope limitation 4.56–60, 4.82, 3.119 Suitability of controls, illustrative separate paragraphs 4.59–60 Pagraphie opinion 3.17, 4.14, 4.51–53, 4.59–60 Valitative and quantitative factors 4.50 NonCompliance with at 4.47 Performing the examination 2.111, 2.122–126 Revising the risk assessment 3.181 MATERIAL MISSTATEMENT, RISK OF OOPERATING EFFECTIVENESS OF CONTROLS (TYPE 2 EXAM). See also tests of controls 3.161-3.165 Considering request to extend or modified period 2.80 Controls not operating during examination period 2.127–131 Impact of suitability of design of controls on 3.169 Internal audit function, using work of 3.31		
mplementation 2.24–25 Responsibilities of 2.28, 2.101 MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.01–.04 MATERIAL DEFICIENCIES Extended or modified period covered by examination 288 Operating effectiveness of controls 4.35–88 Suitability of design of controls 4.79–82 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.05–.06 Considering uncorrected description misstatements and deliciencies 4.10, 4.68–78 Due to fraud. See fraud consideration Modified opinion type Table 44 at 4.47 Performing the examination 3.01–.04 Planning the examination 3.01–04 Planning the examination 3.01–04 Planning the examination 3.01–04 Planning the examination 3.01–04 Planning the examination 2.111, 2.110 Considering results of tests of controls 3.1613.165 Considerations during planning 2.104–109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–.08 MEASURABILITY, IN DESCRIPTION OF THE		
MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.0104 MATERIAL DEFICIENCIES Extended or modified period covered by examination 288 controls 4.8388 Suitability of design of controls 4.7982 MATERIAL MISSTATEMENT, RIS' OF Concluding on sufficiencies 4.0506 Considering uncorrected description misstatements and deliciencies 4.10, 4.6878 Due to fraud. See fraud consideration Modified opinion type 1212 - 126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.5455 Description of service organization's system 3.07, 3.72-78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during planning 2.104109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.0508 MEASURABILITY, IN DESCRIPTION OF THE		
MANAGEMENT OF USER ENTITY OR BUSINESS PARTNER, INTEREST IN SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.0104 MATERIAL DEFICIENCIES Extended or modified period covered by examination 2.83 Operating effectiveness of controls 4.7982 Suitability of design of controls 4.7982 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.0506 Considering uncorrected description misstatements and deliciencies 4.10, 4.6878 Due to fraud. See fraud consideration 2.111, 2.120126 Revising the examination 2.111, 2.120126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.5455 Description of service organization's system 3.07, 3.7278 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during planning 2.104109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.0508 MEASURABILITY, IN DESCRIPTION OF THE		
SERVICE ORGANIZATION'S CONTROLS. See also user entities 1.0104 MATERIAL DEFICIENCIES Extended or modified period covered by examination 288. Operating effectiveness of controls 4.5388 Suitability of design of controls 4.7982 MATERIAL MISSTATEMENT, RIS, OF Concluding on sufficiency and appropriateness of evidence 4.0506 Considering uncorrected description misstatements and deliciencies 4.10, 4.6878 Due to fraud. See fraud consideration Modified opinion type 1.2120126 Revising the examination 3.0104 Planning the examination 3.111 MATERIALITY Adverse opinion basis 4.5455 Description of service organization's system 3.07, 3.7278 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during planning 2.104109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.0508 MEASURABILITY, IN DESCRIPTION OF THE	MANAGEMENT OF USER ENTITY OR	
MATERIAL DEFICIENCIES Extended or modified period covered by examination		
MATERIAL DEFICIENCIES Extended or modified period covered by examination		
Extended or modified period covered by examination 286 Operating effectiveness of controls 4.53–88 Suitability of design of controls 4.79–82 MATERIAL MISSTATEMENT, RISK OF Concluding on sufficiency and appropriateness of evidence 4.05–06 Considering uncorrected description misstatements and desciencies 4.10, 4.68–78 Due to fraud. See fraud consideration 4.68–78 Performing the examination 2.111, 2.120–126 Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54–55 Description of service organization's system 3.07, 3.72–78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considering results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–08 MEASURABILITY, IN DESCRIPTION OF THE 4.85, Table 44 at 4.47 SOC 3® report 4.118 Suitability of controls, illustrative separate paragraphs 4.79–82 Testing of controls, illustrative separate paragraphs 4.79–82 N NONCOMPLIANCE WITH LAWS OR REGULATIONS 2.122, 3.190–.196 OPERATING EFFECTIVENESS OF CONTROLS (TYPE 2 EXAM). See also tests of controls 3.106–.146 Considering request to extend or modify period 2.80 Controls not operating during examination period 3.156 Deficiencies distinguished from those for design of controls 3.102 Deviations in, identifying and evaluating 3.157–.160 Entity-level controls 3.169 Impact of suitability of design of controls 3.109 Internal audit function, using work of 3.169 Material deficiencies noted in service auditor's		
examination	· ·	
controls	examination283	· SOC 3® report4.118
MATERIAL MISSTATEMENT, RIS.* OF Concluding on sufficiency and appropriateness of evidence	· Operating effectiveness of	
MATERIAL MISSTATEMENT, RISK OF Conciluding on sufficiency and appropriateness of evidence		
Concluding on sufficiency and appropriateness of evidence		losting of controls
of evidence		N
Considering uncorrected description misstatements and deficiencies	of evidence	NONCOMPLIANCE WITH LAWS OR
Due to fraud. See fraud consideration Modified opinion type Table 4-4 at 4.47 Performing the examination 3.01–.04 Planning the examination 2.111,		
Due to fraud. See fraud consideration Modified opinion type Table 4-4 at 4.47 Performing the examination 3.01–.04 Planning the examination 2.111,		·
Performing the examination		0
Planning the examination		OPERATING FEFECTIVENESS OF CONTROLS
. 2.120–.126 . Revising the risk assessment		
Revising the risk assessment 3.181 MATERIALITY Adverse opinion basis 4.54–.55 Description of service organization's system 3.07, 3.72–.78 Evaluating suitability of design and operating effectiveness of controls 3.161-3.165 Considerations during planning 2.104–.109 Reporting results of tests of controls 4.16 In responding to assessed risks and planning procedures 3.05–.08 MEASURABILITY, IN DESCRIPTION OF THE Considering request to extend or modify period 2.80 Controls not operating during examination period 3.156 Deficiencies distinguished from those for design of controls 3.102 Deviations in, identifying and evaluating 3.157–.160 Entity-level controls 2.127–.131 Impact of suitability of design of controls on 3.109 Internal audit function, using work of 3.169 Material deficiencies noted in service auditor's		
 MATERIALITY Adverse opinion basis Description of service organization's system Evaluating suitability of design and operating effectiveness of controls Considerations during planning Reporting results of tests of controls In responding to assessed risks and planning procedures MEASURABILITY, IN DESCRIPTION OF THE Controls not operating during examination period Deficiencies distinguished from those for design of controls Deviations in, identifying and evaluating Entity-level controls Impact of suitability of design of controls on Impact of suitability of design of controls Internal audit function, using work of 3.156 Deficiencies distinguished from those for design of controls Entity-level controls Impact of suitability of design of controls Internal audit function, using work of 3.159 Material deficiencies noted in service auditor's 		9 ,
Adverse opinion basis	MATERIALITY	· Controls not operating during examination
system	· Adverse opinion basis 4.54–.55	
 Evaluating suitability of design and operating effectiveness of controls		S S
effectiveness of controls		_
Considerations during planning		, , ,
In responding to assessed risks and planning procedures		
procedures		
MEASURABILITY, IN DESCRIPTION OF THE Material deficiencies noted in service auditor's		
	MEASURABILITY, IN DESCRIPTION OF THE	

©2018, AICPA SOP OPE

OPERATING EFFECTIVENESS OF CONTROLS	PEOPLE, AS SYSTEM
(TYPE 2 EXAM)—continued	COMPONENT—continued
Materiality considerations3.162, 3.164	· Deficiencies in controls3.101–.105,
Monitoring as internal control	3.193–.196
function	Description of the system, evaluating and Statistical and approximately appro
paragraphs4.85	obtaining evidence
· Service auditor's engagement	of
requirements1.06, 1.17	· Deviations in controls3.157–.160
· Subservice organizations3.81, 3.153–.154	· Disclosures about individual
· Superseded controls in3.108, 3.140–.141	controls 3.30–.32, Table 3-1 at 3.30
• Trust services criteria 1.32–.35, 1.40–.43, 3.107, Table 1-2 at 1.41	• Documentation
OPINION, SERVICE AUDITOR'S	Fraud consideration
· Adverse	of
Disclaiming of. See disclaimer of opinion	· Management assertions, need for modification
· Evaluating the results of procedures	in
performed	· Materiality considerations 3.05–.08,
Extended or modified period consideration	
Forming the opinion for service auditor's	evaluating3.79–.11, 3.64–.71,
report4.04–.14, Table 4-3 at 4.32	
· Illustrative Appendix D	Noncompliance with laws or
 Modified. See also modifications to service auditor's report3.10, 3.11, 3.29, 3.71, 	regulations
	 Operating effectiveness of controls. See also tests of controls
· Qualified 3.137, 4.14, 4.51–.53, 4.59–.60	
· Service auditor's engagement	 Reliability of information produced by service
requirements	organization, evaluating 3.121–.130
SOC 3 [®] report	Responding to and communicating resulting issues
Type 1 and type 2 SOC 2®	Results of procedures,
requirements	evaluating
OTHER-MATTER PARAGRAPHS, IN SERVICE	· Revising the risk assessment 3.181
AUDITOR'S REPORT	Service commitments and system
OTHER PRACTITIONER, USING WORK	requirements
OF2.154159, 4.42	Subsequent events and subsequently
OUTSOURCING. See also subservice	discovered facts3.213–.220
organizations1.0102, 2.06	· Subservice organizations3.42–.54,
P	
•	Suitability of design of controls, evaluating3.79–.105
PEOPLE, AS SYSTEM COMPONENT1.20	· Uncorrected misstatements 3.193–.196
PERFORMING A SOC 2®	· Written representations, obtaining from
• Applicable trust services criterion, multiple	management 3.197–.212
controls for	PERIODS. See also subsequent events
· Business partner and vendor	· Changes to the system between 3.57–.58
risks 3.147–.151	• Changes to the system during3.55–.56,
· Changes to the system during period covered	
by type 2 exam	Controls not suitably designed during portion of
· Changes to the system occurring between	period4.81
periods covered by type 2 exam3.5758	Date of service auditor's
Controls not operating during examination	report
period	
responsibilities	controls

PERIODS—continued	Q
Extending or modifying the period covered by	QUALIFIED OPINION
the examination	4.5153, 4.5960
Interim tests of controls	·
Threats related to prior periods 3.163	QUALITATIVE AND QUANTITATIVE FACTORS
PLANNING A SOC 2®	· In modifications to the service auditor's
EXAMINATION 2.91–.166	report
· Entity-level controls	· Suitability of design of controls,
consideration	evaluating 3.163–.164
subservice organization2.96–.103	QUALITY CONTROL
· Internal audit function, understanding and	CONSIDERATION 1.7476, 2.3134,
planning to use 2.112, 2.132–.153	2.39–.42
· Materiality consideration 2.104–.109	_
Other practitioner, using work	R
of2.154–.159	REASONABLE BASIS FOR MANAGEMENT
· Performing risk assessment	ASSERTION, DETERMINING2.26,
procedures2.110126	
· Service auditor's specialist, using work	
of2.160–.166	REGULATORS, AS SPECIFIED PARTIES IN
· Strategy for examination2.91–.95	SERVICE ORGANIZATION RELATIONSHIP
PRINCIPAL SERVICE COMMITMENTS AND	
SYSTEM REQUIREMENTS. See service	REPERFORMANCE TESTING, IN USING THE
commitments and system requirements	WORK OF THE INTERNAL AUDIT
PRIOR ENGAGEMENTS, EVIDENCE	FUNCTION 3.167–.168, 4.26
FROM3.137	REPORT USERS, DEFINED. See also intended
PRIVACY	users
· Applicable trust services criteriaTable 1-2	Ri:PORTING. See service auditor's report
at 1.41, Supplement B	REPRESENTATION LETTER. See written
Boundaries of the system and	representations
· Confidentiality distinguished from1.25–26	•
Defined	RESPONSIBLE PARTY
Service organization controls relevant	· Independence of service auditor in relation
to	to
relevant to2.61	management of service organization 2.96
	Written representation from engaging party
PROCESSING INTEGRITY	that is not
Applicable trust services criteriaTable 1-2 t 1 41 Supplement P	
at 1.41, Supplement B Boundaries of the system and	RESTRICTIONS ON USE OF SERVICE
Defined	AUDITOR'S REPORT
· Service organization controls relevant	· SOC 2 [®] report1.11–.12, 4.33–.35,4.91–.93
to	
PROFESSIONAL JUDGMENT	· SOC 3 [®] report4.117
Engagement acceptance and	RISK ASSESSMENT
continuance	· Entity-level controls 2.127–.131
· Extent of sampling in tests of	· Expected knowledge of intended users
controls	and1.08
· Internal audit function, using work	· Generally1.03–.04
of2.145–.147, 3.170, 3.175	Material misstatement, risk of. See material
· Materiality consideration2.107	misstatement, risk of
· Modification of opinion basis 4.45	· Planning SOC 2® examination
Reliability of information produced by service	procedures
organization	• Revising
Sufficiency and appropriateness of	Service auditor's evaluation of 3.82–.84
evidence4.09	· Business partners and vendor
PROSPECTIVE USER ENTITIES OR BUSINESS	risk
PARTNERS1.10	· By user entity management 1.04

\$	SERVICE AUDITORS—continued
SAMPLING. See audit sampling	· Responsibilities of, generally 1.17, 2.30
• •	SOC 3 [®] examination responsibilities2.172
SCOPE OF ENGAGEMENT	· Subsequent event
Information not covered by service auditor's report	responsibilities
· Change in terms of examination 2.75	
Modifications to service auditor's report due to	· Withdrawal from engagement 2.68, 2.78,
limitation on	3.229
4.85, Table 4-4 at 4.47	SERVICE AUDITOR'S ENGAGEMENTS
· Service auditor's response to limitation	SERVICE AUDITOR'S REPORT (SOC 2®). See
on	also SOC 1® examination and report;
	SOC 3® report4.01116
SCOPE LIMITATION Changed angagement 2.77	Additional subject matters and
Changed engagement	criteria 1.5254, Table 1-3 at 1.50
Disclaim an opinion	· Assessing usefulness of separate
4.65, Appendix D-3	reports2.114
· Generally4.56-4.60,	· Carve-out method at subservice
Related to suitability of design of	organization
controls	Appendix D-1 Contents of
Related to suitability of operating effectiveness	On controls not operating during reporting
· SOC 3®	period 3.156
SECURITY	· CUECs 4.36–.38
Applicable trust services criteriaTable 1-2	· Date of report Table 4-3 at 4.32
at 1.41, Supplement B	· Defined
· Boundaries of the system and1.22	Deternating appropriateness for intended
Defined	Users
Evaluating controls for	limitation
Service organization controls relevant to	Distribution of report by
	management
SERVICE AUDITORS · Acceptance and continuance 2.30 2.74	· Elements of 4.31–.32, Table 4-3 at 4.32
Additional subject matters and criteria	Emphasis-of-matter and other-matter
procedures 1.50–.54, Table 1-3 at 1.50	paragraphs
Agreeing on terms of engagement 2.70–.74	Forming the opinion. See also opinion, service auditor's
· Agreement with management on intended	· Information accompanying but not covered
users	by
· Changes to terms of engagement, considering	· Inclusive method, illustrative
· Confidentiality in regard to client	report
information	· Illustrative type 2 report, Appendix D-4
 Considering request to extend or modify 	Intended users of
period	Internal audit function, using work of4.23–.27
Documentation responsibilities of3.222	• Materiality in
Engagement requirements in type 2 examination	Modifications to. See modifications to service
· Independence of. See independence of service	auditor's report
auditors	· Other practitioner in 2.156, 4.42
· Opinion from. See opinion	· Recommendations for improving
Performing the examination. See performing a	controls
SOC 2 examination	Describing tests of reliability of information produced by service.
Planning the examination 2.91–.126 Professional judgment. See professional	produced by service organization
judgment	Responsibilities of service auditor 4.01–.03
Reporting responsibilities of. See also service	· Restrictions on use of report 1.11–.12,
auditor's report 4.01–.03,	4.33–.35, 4.91–.93
Table 4-3 at 4.32	· Risk assessment

Additional subject matters and	SOC 2® EXAMINATION—continued
criteria—continued · SOC 3® reports distinguished	 Cybersecurity risk management examination and report, distinguished from Appendix C
from	Defined
· Tests of controls and results of	· Distinguishing between confidentiality and
tests 4.15–.30, 4.42, Table 4-1 at 4.15, Table 4-2 at 4.17, Table 4-3 at 4.32	privacy
Type 1 and type 2. See type 1 SOC 2®	Performing the examination. See performing a
examination and report; type 2 SOC 2®	SOC 2® examination
examination and report	 Planning the examination. See planning a SOC 2[®] examination
SERVICE COMMITMENTS AND SYSTEM REQUIREMENTS	Professional standards applicable
· In description of the system1.44–1.49,	to
2.59–.65, 3.24–.29, Appendix D	Scope of and boundaries of the system
Evaluating appropriateness in accepting engagement	Scope of as set by management 2.04
· Generally	System definition
Management responsibility for2.04, 3.13	Time frame of
Relevance of controls to achievement of	criteria
· SOC 3® report4.112, 4.115	• Type 1 distinguished from type 2 1.05–.06, 1.14, 1.16–.17
SERVICE ORGANIZATIONS1.0177	· Use of SOC 2 [®] reports internationally,
Commitments to user entities. See also service	Appendix !!
commitments and system requirements	SOC 2® REPUST. See service auditor's report
· Controls responsibilities1.40	SOC 3° EXAMINATION
Defined	Generally
Description. See description of service organization's system	Service auditor's responsibilities2.172 SOC 2 [®] engagements distinguished
Management of. See management of service organization	from
Other information accompanying auditor's	SOC 3® REPORTS
report4.25104	· Elements of
Outsourcing. See also subservice organizations	
System. See system, service organization's	Management assertion,
· Types of services provided1.02	illustrative Appendix F
· User entities	Modification of opinion on effectiveness of controls
SOC 1® EXAMINATION AND REPORT (SOC FOR SERVICE ORGANIZATIONS:	Restricting distribution of 4.117
ICFR)1.6061, Appendix B	SOC 2 [®] reports distinguished from
SOC 2® EXAMINATION. See also performing a SOC 2® examination; service auditor's	SOC FOR CYBERSECURITY1.6368
engagements	SOC SUITE OF SERVICES1.5968
 Accepting an engagement. See accepting a SOC 2[®] examination engagement 	SOFTWARE, AS SYSTEM COMPONENT1.20
· Additional subject matter and additional	SPECIALIST, USING WORK
criteria1.50–.54, Table 1-3 at 1.50 Applicable trust services criteria1.05,	OF2.160166, 3.178180
	SPECIFIED PARTIES. See intended users
Supplement B	SUBJECT MATTERS OF A SOC 2®
Boundaries of the system and1.21–.23 Categories of criteria1.37–.38, 1.41,	EXAMINATION • Addressing additional
· Common criteria	· Description of the system. See description of
Table 1-2 at 1.41 · Criteria for. See also description criteria; trust	service organization's system Design of controls. See suitability of design of
services criteria	controls

©2018, AICPA SOP SUB

SUBJECT MATTERS OF A SOC 2® EXAMINATION—continued Determining appropriateness of2.44–.56 Effectiveness of controls. See operating effectiveness of controls Evaluating pervasive effects of misstatements on3.186–.187, 4.45, 4.54, 4.58 Expressing the opinion on4.13–.14 Generally	SUITABILITY OF DESIGN OF CONTROLS—continued Defined 1.34 Fraud consideration 3.86, 3.162 Generally 3.79–.87 Illustrative separate paragraph 4.82 Impact on evaluation of operating effectiveness of controls 3.109 Intentional and unintentional acts in 3.163,
SUBSEQUENT EVENTS AND SUBSEQUENTLY DISCOVERED FACTS 3.213220	paragraph
SUBSERVICE AUDITOR, USING WORK OF	Qualitative and quantitative factors
management	SYSTEM Soundaries of the system
evaluating	SYSTEM AND ORGANIZATION CONTROLS (SOC). See SOC Suite of Services SYSTEM INCIDENT DISCLOSURES
SUITABILITY OF CRITERIA, ASSESSING. See also description criteria; trust services	Т
criteria	TERMS OF ENGAGEMENT · Agreeing on for a SOC 2® engagement 2.32, 2.70–.90 · Changes in 2.75–.78 TESTS OF CONTROLS 3.110–.146 · Audit sampling 3.142–.146 · Designing and performing 3.110–.114

TESTS OF CONTROLS—continued Deviations and deficiencies analysis	TYPE 2 SOC 2® EXAMINATION AND REPORT—continued Defined
Superseded controls	U
test	USER ENTITIES Boundary of the system, clarity of reporting on
TRUST SERVICES CRITERIA Supplement B · Applicable trust services criteria1.05,1.32, 3.92–.94, 4.77, Table 1-2 at 1.41,	Categories of
Common criteria	
Supplement B Multiple controls to address an applicable trust services criterion	V VENDOR AND BUSINESS PARTNER RISKS, CONSIDERATION OF. See also subservice organizations
Privacy criteria	W WRITTEN ASSERTIONS. See also management assertions To accompany description of service organization system
TYPE 1 SOC 2® EXAMINATION AND REPORT Contents of	Management refusing to provide

©2018, AICPA SOP WRI

Atta: Indiana. Spookshop.com

SOP WRI ©2018, AICPA