

CRI can help you monitor your internal systems to protect your clients' data.

### BENEFIT FROM SERVICES AND SOLUTIONS THAT ARE:

- **Efficient.** CRI's professionals serve as instructors and resources for the AICPA's SOC reporting efforts. We know the right questions to ask about the users and the system to determine which SOC report(s) meet your needs. Additionally, our team has already developed best practices that we will leverage to your benefit.
- **Specialized.** Our SOC reporting team is familiar with the common types of service organizations and user entities that require their services. Therefore, our expertise and knowledge of similar organizations allows us to quickly assess the proper testing of internal controls.
- **Value-added.** Our IT audit and assurance team is adept at identifying and communicating opportunities that lead to process improvement and efficiencies. Through our consulting, we can also help you achieve a distinctive position in the marketplace.

If your organization provides services for other entities, then it is also known as a "service organization." As cybersecurity concerns reach new levels, your clients – also called "user entities" – expect greater assurance that your internal controls properly work and protect their data from any potential risks. This requirement is especially true if your services involve sensitive information, such as electronic patient health data or financial transactions. Your clients may request this assurance in the form of a service organization controls (SOC) report. But what is a SOC report?

The three primary types of SOC reports – SOC 1, SOC 2, and SOC 3 – are objective evaluations of how well your organization's internal systems are structured to process information and/or safeguard your clients' data. Depending on the level of assurance your clients demand, the SOC report they need from you may describe how your controls impact financial reporting (SOC 1) or how closely your controls abide by the American Institute of Certified Public Accountants' (AICPA's) Trust Services Principles (SOC 2 or SOC 3).

Determining which SOC report(s) is right for your users' needs may sometimes seem confusing, but CRI can help you choose the right SOC reporting option(s).