



SOC 1

Internal control over financial reporting



SOC 2

Operational controls



SOC 3

Summary

- Detailed report for users and their auditors

- Detailed report for users, their auditors, and specified parties

- Short report that can be more generally distributed

Defined scope of system

- Classes of transactions
- Procedures for processing and reporting transactions
- Accounting records of the system
- Handling of significant events and conditions other than transactions
- Report preparation for users
- Other aspects relevant to processing and reporting user transactions

- Infrastructure
- Software
- Procedures
- People
- Data

Control domain options

- Transaction processing controls
- Supporting information technology general controls

- Security
- Availability
- Confidentiality
- Processing integrity
- Privacy
- SOC2+ additional criteria

Level of standardization

- Control objectives are defined by the service provider, and may vary depending on the type of service provided

- Principles are selected by the service provider
- Specific predefined criteria are evaluated against rather than control objectives