

## Statement of Standards for Attestation Engagements (SSAE) 18 & System and Organization Controls (SOC) 2 Audit Report Review Form

### 1. PURPOSE

The purpose of this SSAE 18 SOC 1 and/or SOC 2 Service Provider Audit Review Form is to assist [insert name] management (the 'Company') with its evaluation of the internal controls over financial reporting and other governance objectives that relate to the use of material service providers and the service provider's sub-service providers (if/where applicable).

The Statement of Standards for Attestation Engagements (SSAE), as updated from time to time by the American Institute of Certified Public Accountants ([AICPA](#)), outlines attestation standards for these reviews. The service provider may have a System and Organization Control (SOC) report based on the SSAE standard. SOC audits may be noted as Type 1 (the design of the control environment) or Type 2 (the design and operating effectiveness of the control environment). SOC 1 audits report on internal controls over financial reporting (ICFR), and SOC 2 audits report on Trust Services Criteria (TSC), specifically Security, Availability, Processing Integrity, Confidentiality, and Privacy. Where the service provider does not have an audit report, alternate assessment procedures may be performed.

### 2. GENERAL INFORMATION

Name of Service Organization:	
Name of Service Auditor Organization:	
Description of the services provided by the service organization and/or the types of transactions processed by the service organization:	
Identify the significant financial statement accounts, business processes, and/or IT-related systems and the disclosures and relevant assertions affected by transactions processed by or services delivered from the service organization.	
Sub-service providers identified in the audit report and the audit status (e.g., included in the audit report or not audited):	
Report type or description of alternative review procedures if no audit report is available:	<input type="checkbox"/> SSAE 18 SOC 1 Type 1 <input type="checkbox"/> SSAE 18 SOC 1 Type 2 <input type="checkbox"/> SOC 2 Type 1 <input type="checkbox"/> SOC 2 Type 2 <input type="checkbox"/> Alternate Procedures Required
Control objectives referenced in the audit report (please indicate the specific pages where the controls are documented):	
Trust Services Criteria addressed:	<input type="checkbox"/> Availability <input type="checkbox"/> Security <input type="checkbox"/> Processing Integrity

	<input type="checkbox"/> Confidentiality <input type="checkbox"/> Privacy
"As of" date for the description of service organization controls:	
The date range for which the description of controls applies (this should be consistent with the audit period of [insert name]).	
Opinion type:	<input type="checkbox"/> Unqualified <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse
Period covered by the service auditor's tests of control operating effectiveness:	
Indicate the nature of the opinions rendered and whether these included any modifications to the standard reporting language.	

### 3. PROCEDURES

Read the service auditor's audit report and assess its implications for the Company's assessment of internal control effectiveness, and indicate whether compliance was found for the following:	Complies	
	Yes	No
Indicate whether the service auditor prepared a Type 2 report.	<input type="checkbox"/>	<input type="checkbox"/>
Indicate whether the description of services includes coverage of the following COSO principles:	<input type="checkbox"/>	<input type="checkbox"/>
• Control Environment	<input type="checkbox"/>	<input type="checkbox"/>
• Risk Assessment	<input type="checkbox"/>	<input type="checkbox"/>
• Control Procedures	<input type="checkbox"/>	<input type="checkbox"/>
• Monitoring	<input type="checkbox"/>	<input type="checkbox"/>
• Information and Communication	<input type="checkbox"/>	<input type="checkbox"/>
Indicate whether the description of services is sufficiently detailed to understand how the service organization's processing affects the Company's internal control over financial reporting.	<input type="checkbox"/>	<input type="checkbox"/>
Indicate whether the description of controls is adequate to provide an understanding of those elements of the Company's accounting information system or other services maintained or impacted by the service organization.	<input type="checkbox"/>	<input type="checkbox"/>
Identify control testing exceptions and determine whether they indicate a control deficiency.	<input type="checkbox"/>	<input type="checkbox"/>

#### 4. COMPLEMENTARY USER ENTITY CONTROLS (CUECs)

If the description lists complementary user entity controls (CUECs), which must be in place for the user entity to obtain reasonable assurance that the service organization's controls are valid, summarize those CUECs in the table below. Indicate the pages where the CUECs are described in the audit report. Assess the design and operating effectiveness of the identified CUECs for the reporting period. Add each CUEC identified in the service auditor's report below. Add rows for additional CUECs. Where a CUEC is not applicable to the operating environment, provide a brief description of the rationale.

CUECs and Status at <span style="background-color: yellow;">[Insert Name]</span>	Design	Operation	N/A
CUEC 1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CUEC 2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CUEC 3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CUEC 4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CUEC 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

#### 5. REVIEW OF THE SERVICE AUDITOR'S REPORT

The following summarizes the opinions provided in the service auditor's report.

Required Opinion	Service Auditor Opinion	
	Standard	Modified
Indicate whether the service organization's description of its controls presents fairly, in all material respects, the relevant aspects of the service organization's controls that had been placed in operation as of a specific date.	<input type="checkbox"/>	<input type="checkbox"/>
Indicate whether the controls were suitably designed to achieve specified control objectives.	<input type="checkbox"/>	<input type="checkbox"/>
Indicate whether the controls that were tested were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the control objectives were achieved during the testing period specified.	<input type="checkbox"/>	<input type="checkbox"/>

Describe any modifications to the service auditor's standard opinion and the effect these modifications have on the Company's assessment of internal control effectiveness.

**Table 1 - Modifications to the Service Auditor's Report (if applicable)**

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**6. REVIEW OF THE SERVICE ORGANIZATION'S DESCRIPTION OF CONTROLS**

	Internal Control Component							
	Control Environment		Risk Assessment		Information and Communication		Monitoring	
	Yes	No	Yes	No	Yes	No	Yes	No
Transactions, processes, computer applications, or business units that affect the Company's assessment of internal control effectiveness are described in the audit report.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The level of detail provided is sufficient to allow the Company to understand how the service organization's processing affects the Company's internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The audit report identified no changes to controls since the later date of the last service auditor's report or within the last 12 months.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The audit report identified no instances of noncompliance with the service organization's controls identified in the service organization's description of controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**7. RECOMMENDATIONS RELATED TO THE COMPANY'S USE OF THE SERVICE PROVIDER**

Use the table below to indicate any recommendations or risks identified with the use of the service provider's services.

**Table 2 - Recommendations**

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8. REVIEW & APPROVAL

Management Review and Approval By:			
Name	Signature	Title	Date

9. REVIEW & ACKNOWLEDGEMENT

This form summarizes the procedures performed and the conclusions reached on the effectiveness of internal controls and/or Trust Services Criteria maintained at the service organization, as documented in a service auditor’s [insert audit report name] report.

Employee Name:  
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Employee Title:  
\_\_\_\_\_

Employee Signature:  
\_\_\_\_\_

Date:  
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