

# ISAE 3000 (Revised)

ISAE 3000 is an international assurance standard for independent assessments of nonfinancial information, internal controls, risk management, and compliance.



## What it is

ISAE 3000 is an international assurance standard that helps organizations obtain independent assessments of non-financial information, such as compliance, risk management, and internal controls. This framework provides guidelines for conducting assurance engagements other than audits or reviews of historical financial information, supporting transparency and accountability in organizational processes.

Published by the International Auditing and Assurance Standards Board (IAASB), ISAE 3000 is widely used by auditors and compliance professionals to evaluate controls over areas like cybersecurity, privacy governance, regulatory compliance, and sustainability reporting. Its flexible scope makes it suitable for a variety of assurance needs beyond financial reporting, including SOC 2 and SOC 3 examinations.

## At a glance

|                                                                                              |                                                    |                                                          |
|----------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------------|
| <div>PUBLISHER</div> <div>International Auditing and Assurance Standards Board (IAASB)</div> | <div>TYPE</div> <div>Standard</div>                | <div>VERSION</div> <div>ISAE 3000 (Revised)</div>        |
| <div>EFFECTIVE</div> <div>December 2013</div>                                                | <div>DOMAIN</div> <div>Risk Management</div>       | <div>FAMILY</div> <div>Other</div>                       |
| <div>REGION</div> <div>International</div>                                                   | <div>ADOPTION MODEL</div> <div>Certification</div> | <div>IMPLEMENTATION COMPLEXITY</div> <div>Moderate</div> |

Source: <https://www.iaasb.org/publications/international-standard-assurance-engagements-isaie-3000-revised-assurance-engagements-other-audits-or>

## Why it matters

- **Increase audit readiness** Support organizations in demonstrating the effectiveness of internal controls during external assurance engagements and regulatory reviews.
- **Enhance regulatory alignment** Facilitate structured reporting that aligns with global legal and regulatory expectations for privacy, cybersecurity, and risk management.
- **Strengthen risk management oversight** Enable comprehensive evaluation and documentation of risk management practices to help mitigate business and compliance risks.
- **Improve operational integrity** Provide assurance on critical non-financial processes, supporting business continuity and reliability for stakeholders and clients.

## How SmartSuite supports ISAE 3000

|                                                                                                                                            |                                                                                                                              |                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Engagement Scope and Criteria Definition</b><br>Document scope, evaluation criteria, roles, and timelines for the assurance engagement. | <b>Evidence Collection and Review Workflow</b><br>Centralize evidence requests, reviewer notes, and approvals in one place.  | <b>Control and Process Documentation Hub</b><br>Maintain policies, procedures, and control narratives aligned to the engagement criteria. |
| <b>Testing and Corrective Action Tracking</b><br>Track testing activities, issues, corrective actions, and closure verification.           | <b>Stakeholder and Auditor Collaboration</b><br>Coordinate tasks, questions, and responses with a clear communication trail. | <b>Assurance-Ready Reporting</b><br>Report readiness, open items, and evidence coverage across engagement areas.                          |

## Common framework mappings

- SOC 1
- SOC 2
- ISAE 3402
- ISO 27001:2022

## Official resources

**International Standard on Assurance Engagements (ISAE) 3000 (Revised)**  
Defines the requirements for assurance engagements beyond audits of historical financial information.  
[iaasb.org/publications/international-standard-assurance-engagements-iae-3000-revised-assurance-engagements-other-audits-or](https://iaasb.org/publications/international-standard-assurance-engagements-iae-3000-revised-assurance-engagements-other-audits-or)

## Frequently asked questions

- What is ISAE 3000 used for?**  
ISAE 3000 is used to provide independent assurance over non-financial information, such as internal controls, risk management processes, and compliance with regulatory or ethical requirements. Organizations often use it to demonstrate accountability and transparency to stakeholders for areas like cybersecurity, privacy, and sustainability.
- Is ISAE 3000 required or certifiable?**  
ISAE 3000 is not a mandatory or certifiable framework. Instead, it is a standard that defines how assurance engagements should be conducted, and it is typically applied through voluntary or contractual requirements from customers or regulators seeking third-party assessments.
- What organizations or cases is ISAE 3000 applicable to?**  
ISAE 3000 is suitable for any organization needing independent assurance over non-financial assertions, including enterprises involved in SOC 2/SOC 3, regulatory compliance, or sustainability reporting. Its flexible scope makes it applicable across industries and for various controls and regulatory requirements.
- What are the key concepts or documents required in ISAE 3000 engagements?**  
Key concepts include engagement objectives, evidence gathering, risk assessment, and reporting. Practitioners must document management assertions, relevant controls and policies, and provide sufficient evidence to support the assurance conclusion outlined in the final report.

## **How is ISAE 3000 implemented in organizations?**

Organizations implement ISAE 3000 by engaging an independent auditor or assurance provider to evaluate their internal controls and compliance processes. This typically involves defining the engagement's objectives, collecting and organizing evidence, supporting on-site or remote evaluation, and facilitating transparent reporting to stakeholders.

## **How does ISAE 3000 relate to other assurance frameworks like SOC 2 or ISO standards?**

ISAE 3000 provides the baseline for many assurance reports, such as SOC 2 and SOC 3, and can complement ISO standards by covering non-financial assurance needs. It enables consistency in assurance procedures and reporting but does not prescribe specific control catalogs like some other frameworks.

## **What are the ongoing compliance or maintenance requirements under ISAE 3000?**

Maintaining ISAE 3000 assurance requires regular monitoring of controls, updating engagement documentation, and periodically facilitating new assurance engagements as requirements or business contexts change. Organizations should ensure continual evidence collection and readiness for review.

## **How would SmartSuite support ISAE 3000?**

SmartSuite helps organizations manage ISAE 3000 by enabling systematic control management, tracking risks, collecting and organizing evidence for assurance engagements, and supporting audit readiness. The platform provides centralized dashboards for compliance monitoring and structured workflows for reporting and remediation activities.

License included / downloadable: Yes ISAE 3000 is published by the International Auditing and Assurance Standards Board and is publicly available through official IAASB resources.

Full framework page and mappings: [smartsuite.com/frameworks/isaie-3000-international-standard-on-assurance-engagements](https://smartsuite.com/frameworks/isaie-3000-international-standard-on-assurance-engagements)