SmartSuite

Framework / IT Governance / SOC Frameworks

SOC 3 (AICPA)

SOC 3 is the AICPA's general-use report on a service organization's controls against the Trust Services Criteria: the SOC 2 opinion without the detailed description, tests and results.



What it is

SOC 3 (SOC for Service Organizations: Trust Services Criteria for General Use Report) is the AICPA's general-use report on a service organization's controls relevant to security, availability, processing integrity, confidentiality or privacy. In the AICPA's words, SOC 3 reports address the same controls as SOC 2 but do not provide the same level of detail, so they are considered general use reports and can be freely distributed. A service organization posts it on its website or hands it to prospects who have no contractual right to the full SOC 2 report.

At a glance

PUBLISHER
American Institute of Certified Public Accountants (AICPA): Trust Services Criteria by its Assurance Services Executive Committee, attestation standards by its Auditing Standards Board

TYPE
Certification / Assurance Program

VERSION
General-use report prepared from an AT-C 105 and 205 examination against the 2017 Trust Services Criteria with revised points of focus 2022 (TSP section 100); guidance in the AICPA SOC 2 Guide updated October 15, 2022

EFFECTIVE
May 1, 2017 (AT-C sections 105 and 205 under SSAE No. 18, for practitioners' reports dated on or after)

DOMAIN
IT Governance

FAMILY
SOC Frameworks

REGION
United States (used internationally)

ADOPTION MODEL
Voluntary

IMPLEMENTATION COMPLEXITY
Medium

Source: aicpa-cima.com/topic/audit-assurance/audit-and-assurance-greater-than-soc-3

Why it matters

- **Freely distributable** The AICPA states that SOC 3 reports are considered general use reports and can be freely distributed, so a provider can publish one on its trust page.
- **Same criteria as SOC 2** The opinion is based on the 2017 Trust Services Criteria (TSP section 100), so the categories a reader sees in a SOC 3 report are the categories examined in the underlying engagement.
- **Opinion without the detail** The report carries the auditor's opinion and management's assertion but not the detailed description of controls, tests or results that a SOC 2 report contains.
- **One examination, two reports** The AICPA's SOC 2 guide includes the guidance for preparing and issuing a SOC 3 report, so the SOC 3 is produced from the SOC 2 engagement rather than a separate audit.

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How SmartSuite supports SOC 3

One Control Set, Two Reports

Hold the Trust Services Criteria controls, owners and evidence once in Compliance Management so the SOC 2 examination and the SOC 3 report draw on the same records.

Scope and Period Record

Record the categories in scope, the examination period and the signing CPA firm for each report cycle, so the published SOC 3 always matches the examined scope.

Public Assurance Register

Track which assurance documents are approved for general distribution, their issue dates and where they are published, with review dates before each period ends.

Vendor SOC 3 Intake

Log SOC 3 reports received from vendors in Third Party Risk Management with categories, period, opinion type and the follow-up request for the SOC 2 report where reliance is needed.

Questionnaire Deflection

Link inbound security questionnaire questions to the published SOC 3 report and the criteria it covers, and track which answers still require the SOC 2 detail.

Renewal Calendar

Schedule the next examination and the SOC 3 reissue before the current period lapses, and report assurance currency on Enterprise Reporting dashboards.

Common framework mappings

SOC 2 (AICPA TSC 2017) · COBIT 2019 · ISO 27001:2022 · NIST CSF 2.0 · NIST 800-53 Rev.5 · SOC 1 · SOC 2

Official resources

SOC 3: Trust Services Criteria

Defines the criteria used for evaluating security, availability, and confidentiality controls.

aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022

SOC 3: Trust Services Criteria for General Use Report (AICPA)

The AICPA's definition page for the SOC 3 general use report.

aicpa-cima.com/topic/audit-assurance/audit-and-assurance-greater-than-soc-3

AICPA SOC 2 Guide (updated October 15, 2022)

The attestation guide that covers preparing and issuing a SOC 3 report from the SOC 2 engagement.

aicpa-cima.com/cpe-learning/publication/soc-2-reporting-on-an-examination-of-controls-at-a-service-organization-relevant-to-security-availability-processing-integrity-confidentiality-or-privacy

Frequently asked questions

What is a SOC 3 report?

It is the AICPA's general-use report on a service organization's controls relevant to security, availability, processing integrity, confidentiality or privacy. The AICPA states that, like SOC 2, SOC 3 reports address those controls but do not provide the same level of detail, so they are considered general use reports and can be freely distributed. The report carries the service auditor's opinion and management's assertion.

How is a SOC 3 report different from a SOC 2 report?

Both come from the same examination under AT-C sections 105 and 205 against the 2017 Trust Services Criteria. The SOC 2 report includes the detailed system description under DC section 200, the controls, the auditor's tests and their results, and is meant for customers and their auditors. The SOC 3 report omits that detail and keeps the opinion, the assertion, the categories covered and the period, which is why it can be published.

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Who should ask for a SOC 3 report, and when is a SOC 2 report needed instead?

A SOC 3 report suits prospects, partners and anyone screening a provider before a contract or non-disclosure agreement exists. A customer's risk, audit or compliance team that must rely on specific controls, understand carved-out subservice organizations or read the auditor's test results needs the SOC 2 report, which the service organization shares under its own terms.

Is SOC 3 a certification or a seal?

No. A SOC 3 report is an attestation report containing an independent CPA's opinion for a stated period or date under AT-C 105 and 205; there is no certificate and the assurance lapses unless a new examination is performed. The correct wording is a SOC 3 report, and a reader should check the signing firm, the categories covered and the period before relying on it.

Does a SOC 3 report require a separate audit?

No. The AICPA's SOC 2 guide, updated as of October 15, 2022, includes the guidance for preparing and issuing a SOC 3 report from the same engagement, so a service organization that completes a SOC 2 examination can have its auditor issue both reports for the same categories and period. A SOC 3 report cannot cover categories that were not part of that examination.

License included / downloadable: Partial The 2017 Trust Services Criteria are a free AICPA download with a free account; AT-C sections 105 and 205 and the AICPA SOC 2 Guide that covers SOC 3 reporting are AICPA publications sold through the AICPA and CIMA store. A service organization's own SOC 3 report is published by that organization.

Full framework page and mappings: smartsuite.com/frameworks/soc-3-system-and-organization-controls-public-assurance-report