SmartSuite

Framework / Cybersecurity / SOC Frameworks

SOC 2 (AICPA Trust Services Criteria)

SOC 2 is the AICPA examination, under AT-C 105 and 205, of a service organization's controls against the 2017 Trust Services Criteria, issued as a type 1 or type 2 attestation report.



What it is

SOC 2 (SOC for Service Organizations: Trust Services Criteria) is the AICPA's examination of a service organization's controls relevant to security, availability, processing integrity, confidentiality or privacy, measured against the AICPA's 2017 Trust Services Criteria (TSP section 100, with revised points of focus issued in 2022). A CPA performs the examination under AT-C sections 105 and 205 of the attestation standards and issues a report containing management's assertion, the description of the system, the auditor's opinion and, in a type 2 report, the tests of controls and their results.

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
2017 TSC (2022 points of focus)

EFFECTIVE
May 1, 2017

DOMAIN
Cybersecurity

FAMILY
SOC Frameworks

REGION
United States (used internationally)

INDUSTRY
Cloud & Technology Providers

ADOPTION MODEL
Industry Requirement

IMPLEMENTATION COMPLEXITY
High

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

Why it matters

- **Published criteria** The 2017 Trust Services Criteria (TSP section 100) are a free download from the AICPA, so a service organization can design controls and a customer can read the criteria before the report arrives.
- **Scope chosen by the service organization** Security is the common criteria set applied in every report; availability, processing integrity, confidentiality and privacy are added when the service organization puts them in scope.
- **A description with its own criteria** DC section 200 is the AICPA's set of benchmarks for preparing and evaluating the description of the service organization's system, so descriptions can be compared across providers.

Updated Oct 29, 2026 · © 2026 SmartSuite Inc. All rights reserved.

How SmartSuite supports SOC 2

Trust Services Criteria Library

Load CC1 to CC9 and the A, PI, C and P series as requirements with points of focus, and link each to the controls that address it and the categories in scope.

System Description Workspace

Keep the DC section 200 description, the system boundary and components, the categories in scope and the subservice organizations as versioned records.

Control Operation and Evidence

Schedule each control's operating cadence across the type 2 period and attach evidence as it is produced, so any sample the auditor selects is already on file.

Risk Assessment for CC3 and CC9

Run the entity risk assessment, vendor and business partner risk and business disruption analysis in Cyber & IT Risk and link the results to the criteria they satisfy.

Subservice Organization Oversight

Track each subservice organization, the inclusive or carve-out method used to present it and its own SOC report in Third Party Risk Management.

Readiness and Exception Reporting

Test controls ahead of the examination in Internal Audit Management, log deviations and remediation, and show readiness by criterion on Enterprise Reporting dashboards.

Common framework mappings

CIS Controls v8.1 | ISO 27001:2022 | ISO 27002:2022 | ISO 27017 | ISO 27018 | ISO 27701 | NIST CSF 2.0 | NIST 800-53 Rev.5

Official resources

2017 Trust Services Criteria (With Revised Points of Focus 2022)

The AICPA's criteria document (TSP section 100) that SOC 2 examinations report against; free with an AICPA account.

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

AICPA SOC 2 Guide (updated October 15, 2022)

The attestation guide for SOC 2 and SOC 3 examinations, reflecting SSAE No. 20 and No. 21.

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

SOC 2 topic page (AICPA)

The AICPA's SOC 2 topic page with the criteria, description criteria and guide links.

aicpa-cima.com/topic/audit-assurance/soc-2

AICPA System and Organization Controls Suite

Outlines the various SOC reports and their focus areas, including SOC 2.

aicpa-cima.com/resources/landing/system-and-organization-controls-soc-suite-of-services

Frequently asked questions

What are the five Trust Services categories in a SOC 2 report?

Security, availability, processing integrity, confidentiality and privacy, as defined in TSP section 100. Security is the common criteria set applied in every SOC 2 examination; the other four are added when the service organization's commitments to customers require them. Each category has criteria and points of focus, and the common criteria are built on the 17 principles of the COSO Internal Control framework.

What is the difference between SOC 2 type 1 and type 2?

A type 1 report gives the service auditor's opinion on whether the system description meets DC section 200 and whether the controls were suitably designed as of a specified date. A type 2 report covers a period and adds the auditor's opinion on operating effectiveness, with the tests performed and their results described. Customers and their auditors generally ask for a type 2 report.

Updated Oct 29, 2026 · © 2026 SmartSuite Inc. All rights reserved.

Is SOC 2 a certification?

No. A SOC 2 report is an attestation issued by an independent CPA under AT-C sections 105 and 205: it contains management's assertion and the auditor's opinion for a date or period, and there is no certificate, registry or pass mark. The correct wording is a SOC 2 report or SOC 2 attestation, and each new period needs a new examination.

Which AICPA documents govern a SOC 2 examination?

The 2017 Trust Services Criteria with revised points of focus 2022 (TSP section 100) are the control criteria; the 2018 Description Criteria with revised implementation guidance 2022 (DC section 200) govern the system description; AT-C sections 105 and 205 under SSAE No. 18, as amended by SSAE No. 20 and 21, set the engagement requirements; and the AICPA SOC 2 Guide, updated as of October 15, 2022, gives the performance and reporting guidance.

How does SOC 2 differ from SOC 1 and SOC 3?

SOC 1 reports on controls relevant to user entities' internal control over financial reporting under AT-C section 320 and is written for user auditors. SOC 2 reports on the Trust Services Criteria and includes the detailed description, tests and results. SOC 3 covers the same criteria but omits that detail, so the AICPA treats it as a general-use report that can be freely distributed.

License included / downloadable: Partial The 2017 Trust Services Criteria (TSP section 100) and the 2018 Description Criteria (DC section 200) are free AICPA downloads with a free account; AT-C sections 105 and 205 and the AICPA SOC 2 Guide (October 2022) are AICPA publications sold through the AICPA and CIMA store.

Full framework page and mappings: smartsuite.com/frameworks/soc-2-system-and-organization-controls-for-trust-services-criteria

Updated Oct 29, 2026 · © 2026 SmartSuite Inc. All rights reserved.