

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Controls Over Cloud Providers

Feb. 25, 2013

The [American Institute of CPA's](#) framework for evaluating technology-related controls and other safeguards used by cloud service providers has been endorsed by the [Cloud Security Alliance \(CSA\)](#), a not-for-profit organization that promotes the use of best practices on security assurance within cloud computing.

The AICPA's reporting framework, known as [Service Organization Control Reports](#), was developed in 2011 and consists of three major document types. The first – the SOC 1 report – deals with controls over financial reporting, and replaces the widely used SAS 70 report.

The SOC 2 report, meanwhile, focuses on controls that bear on a service provider's security, processing integrity and operating availability, as well as the confidentiality and privacy of data moving through its systems. A third report, SOC 3, is a compressed version of the SOC 2 and is designed for public distribution.

In a position paper released today, the CSA said that for most cloud providers a SOC 2 report "is likely to meet the assurance and reporting needs of the majority of users of cloud services, when the criteria for the engagement are supplemented by the criteria in the Cloud Controls Matrix." The Alliance said it made its determination after a "careful consideration of alternatives."

"Technology-related compliance and operating integrity audits are becoming increasingly important as the adoption of cloud-based services become the norm for businesses," said Jim Reavis, executive director of the CSA.

"The CSA Security Trust & Assurance Registry (STAR), serves as the standard for demonstrating transparent alignment with CSA security best practices and this

paper is a major step forward in leveraging AICPA's popular reporting framework to

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

challenges and complexities for those businesses and their stakeholders who rely on the information's integrity, security and privacy," said Susan Coffey, CPA, CGMA, senior vice president for public practice and global alliances.

"We're delighted that the Cloud Security Alliance has given its stamp of approval to Service Organization Control Reports as a mechanism to meet this reporting challenge, as well as to complement the security principles in its Cloud Controls Matrix."

AICPA • ESG • Security • Technology

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved