## **CPA** Practice **Advisor**

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## LCOSYSCEIIIS

As the first compliant data service of its kind, the Trusted Node service is maintained under a robust compliance program and subject to SOC 1 audit. Hedera Hashgraph, a public distributed ledger for building decentralized applications (dApps), is the fi

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Armanino LLP is expanding its blockchain assurance technology platform, TrustExplorer. TrustExplorer's Real-Time Attest functionality is now complemented by a Trusted Node data service providing a source of transaction and account data for users and users' auditors, backed by Armanino.The firm is one of the 25 largest accounting and business consulting firms in the U.S. As the first compliant data service of its kind, the Trusted Node service is maintained

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Andries Verschelden, Armanino partner-in-charge of Blockchain. "Our TrustExplorer platform, and all its applications, were designed from inception to be compliant, with a robust and auditable control environment."

Armanino's TrustExplorer is scheduled to be audited by a third-party independent accountant under the American Institute for Certified Public Accountants (AICPA) system and organization controls (SOC) reporting standard. The firm created an open API service, allowing users to query and receive data from Mirror Net directly through TrustExplorer's Trusted Node site. Now enterprise ecosystem participants and their auditors, as well as individual users and developers, have a readily accessible and reputable secondary source subject to industry-standard assurance reporting (SOC). The AICPA's SOC reporting standard is an industry-standard audit and reporting mechanism for private and public companies covering the effectiveness of controls at a service organization relevant to a user entity's internal control over financial reporting.

Armanino's Trusted Node solution builds on a growing legacy of leadership in assurance technology for blockchain and non-blockchain use cases. Last year the firm launched TrustExplorer's Real-Time Attest, the first real-time attestation system capable of issuing audit reports to users in real time and on demand.

To learn more about Armanino's TrustExplorer and other services, please visit: https://learn.armaninollp.com/trusted-node-as-a-service-contact/

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