

SOC Services and Reports

As Certified Public Accountants and Advisors, BRC is proud to offer Systems and Organization Controls reports and services.

System and Organization Control (SOC) reports are internal control reports on the system an organization relies on to provide a service to a customer. The AICPA SOC Report standard is a reporting framework that allows organization management the flexibility to define the system and chose the controls that are examined. There are two types of SOC Reports: a type 1 and a type 2.

Type 1 Examination: Presents the description of the system and the controls as of a point in time. The auditor examines the controls to determine if they were suitably designed as of the point in time.

Type 2 Examination: Presents the description of the system and the controls throughout a period of time (generally 6 -12 months). The auditor examines the controls to determine if they were suitably designed and operating effectively throughout the period of time. A type 2 examination also includes a detailed description of the auditor's tests of controls and the results of those tests.

SOC Suite of Services - Assurance Services

- SOC Readiness Assessments
- Agreed Upon Procedures
- **SOC 1:** SOC for Service Organizations: Internal Controls Over Financial Reporting
- **SOC 2:** SOC for Service Organizations: Trust Services Criteria for specified users (Security, Availability, Confidentiality, Processing Integrity, Privacy)
- **SOC 3:** SOC for Service Organizations: Trust Services Criteria for general use
- **SOC for Cybersecurity** - Cybersecurity Risk Management Program
- **SOC for Supply Chain:** CPA's report for customers and business partners of manufacturers and distributors to help them better understand the risks of doing business with suppliers and others in their supply chains



Let's get started today. For more information please contact: Ben Hunter III, CPA/CITP, CISA, CRISC, CDPSE, CISM at (336).294.4494 (bhunter@brccpa.com) or any of our dedicated service line leaders.

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Bernard Robinson & Company