



## The 5 Trust Service Criteria: Understanding Their Significance

Trust is paramount when it comes to business operations and data management. Organizations handle vast amounts of sensitive information and rely on various service providers to ensure the security, integrity, and confidentiality of their data. To assess and assure these critical aspects, many companies opt to use a SOC 2 report that utilizes the Trust Service Criteria, which are a set of standards established by the American Institute of Certified Public Accountants (AICPA). These criteria provide a framework for evaluating and reporting on the trustworthiness of a service provider's systems and processes. There are five distinct criteria: Security, Availability, Processing Integrity, Confidentiality, and Privacy.

### 1. Security

Security is the bedrock of trust in the digital world. This criterion assesses whether a system can protect data and systems against unauthorized access, breaches, and disruptions. It focuses on safeguards and controls to ensure your environment has sufficient protection around the control environment, communication and information, risk assessment, monitoring activities, control activities, logical and physical access, system operation change management, and risk mitigation. Security testing helps companies identify vulnerabilities, prevent cyberattacks, and demonstrate their commitment to data protection.

### 2. Availability

Availability refers to the accessibility and uptime of a system or service. This criterion evaluates whether a service provider can maintain a high level of availability, ensuring that users can access the system when needed. Downtime can lead to lost revenue, decreased customer trust, and reputational damage. Companies that rely on critical systems, such as e-commerce platforms or cloud services, often test for availability to mitigate these risks.

### 3. Processing Integrity

Processing Integrity is about ensuring that data is processed accurately, completely, and in a timely manner. It evaluates the reliability of system processes to prevent errors, omissions, and unauthorized alterations of data. Companies that handle financial transactions, payroll processing, or inventory management, for instance, elect to test this criterion to maintain data accuracy and avoid financial discrepancies.

### 4. Confidentiality

Confidentiality involves the protection of sensitive information from unauthorized disclosure. This criterion assesses whether a system can safeguard data and ensure it is only accessible to authorized individuals or entities. Companies dealing with personal, financial, or proprietary information, such as healthcare providers and financial institutions, opt for confidentiality testing to maintain trust and compliance with data protection regulations.

### 5. Privacy

Privacy has gained prominence with the increasing focus on personal data protection. This criterion evaluates how well a service provider manages and protects individuals' personal information. It ensures that companies adhere to privacy regulations and handle data with the utmost care and transparency. Organizations handling customer data, like social media platforms and online retailers, often undergo privacy testing to demonstrate their commitment to safeguarding user privacy.

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## Issuing a Report Without the Security Criteria

While all five Trust Service Criteria are crucial for assessing and reporting on a service provider's trustworthiness, there may be rare circumstances where a company chooses to issue a report without the Security Criteria. This decision could be influenced by various factors:

- 1. Limited Scope:** If the service provided is highly specialized or doesn't involve sensitive data, the organization may prioritize other criteria that are more relevant to its specific needs.
- 2. Alternative Assessments:** Some organizations may have already conducted extensive security assessments independently or through other certifications like ISO 27001. In such cases, they might opt to exclude the Security Criteria from their Trust Service report.
- 3. Resource Constraints:** Security assessments can be resource-intensive. If a company lacks the resources or expertise to thoroughly assess security, they might focus on the other criteria to avoid diluting the overall assessment quality.

Trust Service Criteria provide a comprehensive framework for assessing and reporting on the trustworthiness of service providers. While all five criteria—Security, Availability, Processing Integrity, Confidentiality, and Privacy—are essential for building trust, companies may occasionally choose to issue a report without the Security Criteria, depending on their specific circumstances and priorities. However, it is crucial to recognize that each criterion plays a vital role in ensuring a holistic and dependable assessment of a service provider's operations, ultimately contributing to a safer and more secure digital landscape.

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## About the firm

We proudly stand as your dedicated advocate. At LJB CPA, our unwavering commitment is driven by a profound sense of purpose and our guiding principles. We firmly reside at the crossroads of competency, purpose, value, and service, and we adhere to a set of foundational values that underpin our approach to serving all our stakeholders.

## Our Values

Our firm consistently delivers exceptional service to our clients by upholding three core principles: Quality, Reliability, and Service. These principles are the bedrock of our operations and are non-negotiable.

With multiple offices at our disposal, we operate as a comprehensive accounting firm equipped to address all your accounting needs. Our structure is designed to cater to businesses seeking high-quality resources delivered in a collaborative team-oriented fashion. Our mission is to provide clients with the utmost level of service and value by prioritizing what is essential to them and their stakeholders. Whether you are a startup in need of foundational support, or an established firm looking to navigate compliance requirements and advance to the next level, we are here to assist you every step of the way.