# SOC 3 GENERAL USE REPORTS.

A SOC 3 is the general-use report from an AICPA examination of a service organization's controls against the trust services criteria. It carries the CPA's opinion on operating effectiveness over a period but none of the tests or results. **Same criteria and opinion as a SOC 2 type 2, without the detail.**

SAME CRITERIA, SAME PERIOD | OPINION, NO TEST DETAIL | FREELY DISTRIBUTED | FOR DETAIL, ASK FOR SOC 2

## 01 THE MECHANISM

### Same Exam, Shorter Report

TSP section 100 defines a SOC 3 engagement as an examination of the design and operating effectiveness of a service organization's controls over a system against one or more trust services categories. **The report carries an opinion but no description of tests or results.** [02]

### General Use by Design

Because it omits that detail, the AICPA classes a SOC 3 as a general use report that can be freely distributed. Under the attestation standards a general-purpose report may have a broad range of report users; a restricted one names specified parties. **Anyone may rely on it.** [01] [02]

### An Opinion on an Assertion

Management asserts that controls within the system were effective throughout the period to provide reasonable assurance that its service commitments and system requirements were achieved based on the criteria. **The CPA opines on whether that assertion is fairly stated.** [03] [02]

## 02 THE FLOW

### How a SOC 3 Is Produced PRODUCE

1. **Run the examination:** a CPA, the practitioner, examines under AT-C sections 105 and 205 using the trust services criteria, which the AICPA deems suitable. Management picks the categories, the system and the period; the criteria are the same as in a SOC 2. [02] [08]
2. **Write the assertion and boundaries:** management signs an assertion for the period, describes the boundaries of the system (the infrastructure, software, people, procedures and data that provide the service) and lists its principal service commitments and system requirements. [03] [02]
3. **Issue for general use:** the service auditor's report states the opinion; the AICPA's illustrative SOC 3 shows the format but calls it illustrative, not prescriptive. The service organization may post the report and, once registered, display the AICPA SOC logo. [03] [05]

### How a Buyer Reads One READ

1. **Read the opinion and its frame:** note the period, the categories named in the assertion, the criteria edition cited and whether the opinion is unmodified. Everything the report proves is bounded by those four facts; it says nothing about today. [03] [02]
2. **Check the boundary against your purchase:** confirm the service you buy sits inside the described system, that the commitments match your contract, and which subservice organizations were carved out, since their controls were not examined. [03] [02]
3. **Know when to ask for the SOC 2:** a SOC 3 never shows which controls exist, how they were tested or what deviations were found. Prospective user entities with sufficient knowledge of the system are intended users of a SOC 2; request it when those details decide your risk. [04] [02]

## 03 WHAT A SOC 3 REPORT CONTAINS

| COMPONENT | WHAT IT TELLS YOU |
|---|---|
| **Opinion** | The service auditor's report: whether management's assertion is fairly stated for the stated period. |
| **Assertion** | Management's signed statement that controls were effective throughout the period, naming the categories chosen. |
| **Boundaries** | A description of the system boundaries: which infrastructure, software, people, procedures and data are covered. |
| **Commitments** | Principal service commitments and system requirements: the promises the controls are judged against. |
| **Categories** | Security, availability, processing integrity, confidentiality or privacy, as management selected them. |
| **Carve-Outs** | Subservice organizations whose services the examination did not include; their controls are not opined on. |

## 04 WHAT CAN BE SHARED, COMPARED

| DOCUMENT | FREELY SHAREABLE? | WHAT IT MEANS |
|---|---|---|
| **SOC 2 Type 1** | No | Opinion on design as of a date, with the system description; restricted to the service organization and parties who know the system. |
| **SOC 2 Type 2** | No | Opinion on design and operation over a period, with tests and results; restricted use, shared with user entities and prospects. |
| **Vendor trust page** | Yes | Management's own claims, badges and policy summaries; no CPA opinion, no criteria, no period, no independent examination behind it. |
| **SOC 3** | Yes | A CPA's opinion on operating effectiveness over a period against the trust services criteria; general use, so anyone may rely on it. |

# SOC 3 GENERAL USE REPORTS.

PRODUCE · SHARE · READ

## 05 PROGRAM OPERATIONS

**Publish it on purpose.** Post the SOC 3 where buyers look, state the period and categories beside it, and replace it when the next report issues. Keep the SOC 2 for prospective user entities who ask; a public opinion without test detail is what the SOC 3 is for. [01] [04]

**Keep the boundary honest.** The boundaries description and the commitments list are the only context a reader gets, so they must match what customers actually buy. Name the subservice organizations the examination did not include and say what they are relied on for. [03] [02]

**Use the logo within the rules.** The AICPA SOC logos for service organizations may be used by an organization that has received a SOC 1, SOC 2 or SOC 3 from a licensed CPA or non-U.S. equivalent, after registration. Follow the guidelines and call the report an opinion. [05] [06]

**Buyer: treat it as the gate, not the diligence.** Log the period, categories and opinion for every vendor with a SOC 3; escalate to the SOC 2 for services that hold your data. Check the signing firm: the AICPA refers unlicensed firms to state boards of accountancy. [07] [04]

## 06 CONTROL MAPPING

TSP 100 (2017, 2022 POF)

The criteria behind a SOC 3 are the same trust services criteria used in a SOC 2 and in SOC for Cybersecurity. The AICPA's October 2026 exposure draft of 2027 criteria, open for comment to January 15, 2027, would apply to engagements beginning on or after December 31, 2027 if approved. [02] [10]

AT-C 105 & 205 (SSAE 18)

A SOC 3 is an examination engagement under AT-C sections 105 and 205, codified by SSAE No. 18 as amended; the AICPA's August 2026 compilation is current. SSAE No. 21 reporting requirements apply to service auditor reports dated on or after June 15, 2022, with similar changes for other SOC reports. [08] [09]

AICPA SOC 2 GUIDE

The October 2022 SOC 2 guide carries the guidance to prepare and issue a SOC 3, describing it as a general-use report on security, availability, processing integrity, confidentiality or privacy. Its comparison appendix defines general use as use not restricted to specified parties. [04]

AICPA SOC LOGOS (2026)

The AICPA's April 22, 2026 pages offer a SOC logo for service organizations, a separate SOC 2 logo with its own guidelines, and a SOC logo for licensed CPAs or CPA firms that perform SOC 1, SOC 2 or SOC 3 examinations and register. Further conditions sit in guideline PDFs behind the login. [05] [06]

## 07 WHAT THIS DOES NOT SOLVE

**Not a Test Record**

It contains no description of tests or results. **You cannot see what was sampled or what failed.** [02]

**Not a Lesser Opinion**

Same criteria, same opinion on operating effectiveness as a type 2. **Only the detail is withheld.** [02] [01]

**Not the Whole Vendor**

It covers one system inside the boundaries management described; **carved-out services are outside it**. [03]

**Not Current Proof**

The opinion covers the stated period only. **Nothing in it speaks to controls operating today.** [03] [02]

## 08 MYTHS VS. REALITY

| MYTH | REALITY |
|---|---|
| "A SOC 3 is a watered-down opinion." | It is the same opinion on operating effectiveness as a type 2; **what is removed is the test detail**. [02] |
| "A public SOC 3 means we are certified." | A practitioner expresses an opinion under the attestation standards; **nothing is certified or awarded**. [02] |
| "A SOC 3 covers the whole company." | It covers one service organization's system, **within the boundaries management described**. [02] [03] |
| "Prospects can only ever see the SOC 3." | A SOC 2 is restricted, but **prospective user entities with sufficient knowledge are intended users**. [04] |
| "Any assessor can issue a SOC 3." | A CPA examination under AICPA standards; **the AICPA refers unlicensed firms to state boards**. [07] [02] |

## 09 SPEAK THE PROGRAM — KEY TERMS

**GENERAL USE REPORT**

A report whose use is **not restricted to specified parties**; freely distributed.

**SOC 3 ENGAGEMENT**

An examination of **design and operating effectiveness** of controls over a system.

**REPORT USERS**

Intended users under AT-C section 205; **a broad range for a general-purpose report**.

**SYSTEM BOUNDARIES**

The infrastructure, software, people, procedures and data **needed for the service**.

**SERVICE COMMITMENTS**

Declarations to customers in **contracts, service levels or public statements**.

**PRACTITIONER**

The CPA performing an attestation engagement; **expresses an opinion on an assertion**.