SYSTEM AND ORGANIZATION
CONTROLS 2 (SOC 2) TYPE 2 REPORT

Report on XYZ Service Organization's Cloud Platform System

For the Period **January 1, 20XX, to December 31, 20XX**

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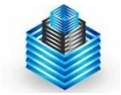
Section I – Assertion of XYZ Service Organization Management

Assertion of XYZ Service Organization Management

We have prepared the accompanying description of XYZ Service Organization's (XYZ's) cloud platform system titled "XYZ Service Organization's Description of its Cloud Platform System Throughout the Period January 1, 20XX, to December 31, 20XX", (description) based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report* (AICPA, *Description Criteria*) (description criteria). The description is intended to provide report users with information about the Cloud Platform system that may be useful when assessing the risks arising from interactions with XYZ's system, particularly information about system controls that XYZ has designed, implemented, and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to security, availability, processing integrity, confidentiality, and privacy (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*, (AICPA, *Trust Services Criteria*).

The XYZ Cloud Platform System is hosted at a cloud hosting provider. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at XYZ, to achieve XYZ's service commitments and system requirements based on the applicable trust services criteria. The description presents XYZ's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of XYZ's controls. The description does not disclose the actual controls at the subservice organization.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at XYZ, to achieve XYZ's service commitments and system requirements based on the applicable trust services criteria. The description presents XYZ's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of XYZ's controls.



We confirm, to the best of our knowledge and belief, that

a. the description presents XYZ's Cloud Platform system that was designed and implemented throughout the period January 1, 20XX, to December 31, 20XX, in accordance with the description criteria.
b. the controls stated in the description were suitably designed throughout the period January 1, 20XX, to December 31, 20XX, to provide reasonable assurance that XYZ's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the subservice organization and user entities applied the complementary controls assumed in the design of XYZ's controls throughout that period.
c. the controls stated in the description operated effectively throughout the period January 1, 20XX, to December 31, 20XX, to provide reasonable assurance that XYZ's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls and complementary user entity controls assumed in the design of XYZ's controls operated effectively throughout that period.

Joe Sample

Mr. Joe Sample, CISO
XYZ Service Organization

February 15, 2021

Section II – Independent Service Auditor's Report

Independent Service Auditor's Report

To: Management of XYZ Service Organization

Scope

We have examined XYZ Service Organization's (XYZ's) accompanying description of its cloud platform system titled "XYZ Service Organization's Description of its Cloud Platform System Throughout the Period January 1, 20XX, to December 31, 20XX", (description) based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report* (AICPA, *Description Criteria*), (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period January 1, 20XX, to December 31, 20XX, to provide reasonable assurance that XYZ's service commitments and system requirements were achieved based on the trust services criteria relevant to security, availability, processing integrity, confidentiality, and privacy (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Trust Services Criteria*).

The XYZ Cloud Platform System is hosted at a cloud hosting provider. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at XYZ, to achieve XYZ's service commitments and system requirements based on the applicable trust services criteria. The description presents XYZ's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of XYZ's controls. The description does not disclose the actual controls at the subservice organization. Our examination did not include the services provided by the subservice organization, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at XYZ, to achieve XYZ's service commitments and system requirements based on the applicable trust services criteria. The description presents XYZ's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of XYZ's controls. Our examination did not include such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such controls.