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Service Auditor Reporting

Provide assurance to your customers and win in the marketplace

Organisations are:

- Increasingly focusing on their core competencies, and
- Strategically outsourcing non-core activities to service providers to reduce costs and increase margins

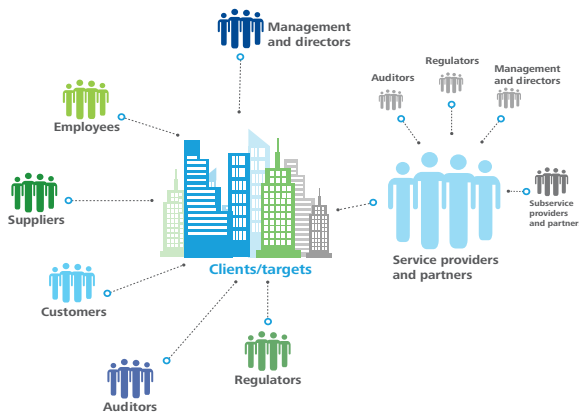
To establish trust and win in the marketplace, service providers must demonstrate strong governance and internal controls over the services they provide.

Organisations face increasing demands from their end customers and regulators, and these demands are passed onto the service provider. The service provider needs to be able to provide assurance – often through a service auditor report that best suits the needs of its stakeholders.

What is a service auditor report?

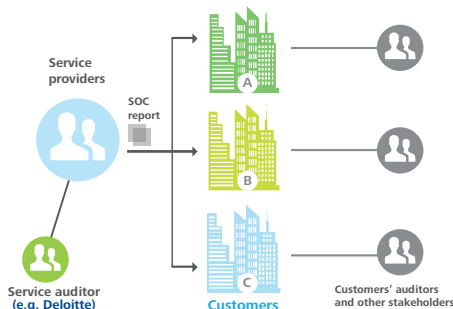
A service auditor report provides assurance around the control environment and key controls designed by the service provider to govern its critical systems. Service auditor reports include Service Organisation Control (SOC) reports (SOC 1, SOC 2, and SOC 3) as well as other assurance reports.

Service auditor reports can be used by management to assess their internal control environment – but more importantly, they can be used by clients, regulators, and depending on the type of report, the public at large to gain assurance over key risks such as information security, availability of systems, integrity of data processing, confidentiality and privacy.



Why would a service auditor report benefit you?

A service auditor report allows you to demonstrate a strong internal control environment. A service auditor report can be shared with numerous clients and stakeholders, avoiding the need for multiple audits to be conducted by each of your customers. This will limit the operational disruptions and time and cost impacts to the organisation.



Service auditor reports enhance:

- Reputation and brand:** Reduce the risk of a breach of security or privacy that can impact your reputation and the confidence of customers and suppliers
- Service offering differentiation:** Position service offering as “best of breed” and eliminate non-compliant competitors from competitive bid process
- Operational efficiencies:** By improving system utilisation and capacity planning through proactive design of controls
- Customer service:** Reduce customer complaints by improving service levels with better reliability and predictability of system performance
- Revenue assurance and growth:** Reduce the risk of customer credits/performance penalties

Service auditor reports reduce:

- Regulatory risks:** Reduce the risk of privacy breaches and service interruptions that can attract the attention of industry regulators and advocacy groups
- Stakeholder risks:** Address growing concerns among executive management, audit committees and board members about availability and security risks
- Time and Cost:** Leverage ‘illustrative controls’ provided by the Trust Services framework, rather than spending time building your own control framework
- Operational disruptions:** Eliminate multiple audits by business partners and customers which require valuable time and resources of operational and service personnel

Types of Reports

	SOC 1 reports	SOC 2 / SOC 3 reports	Other assurance reports
Professional standards	ISAE 3402 SSAE 18	ISAE 3000 SSAE 18	Agreed upon procedures Others in various jurisdiction
Subject matter	Controls relevant to control over financial reporting	Controls relevant to security, availability, processing integrity, confidentiality or privacy	Controls relevant to a specific purpose or agreed upon procedures required by the stakeholder
Purpose	Financial reporting controls	Operational controls	To address a specific compliance requirement or agreement between two parties
Intended users	Management of service organisation, management of user organisations, user organisation auditors	SOC 2 reports are intended for parties knowledgeable about the services, interactions, internal control and criteria (including clients, management, regulators, etc). SOC 3 reports can be shared with the public at large.	Specific stakeholders (e.g. specific client, management, regulators, etc.)

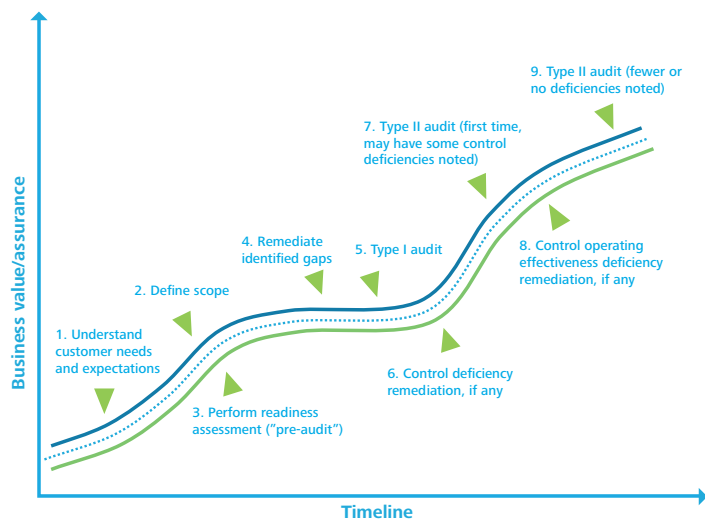
Why Deloitte?

- We have a global team of information technology security, audit and controls specialists
- We have extensive SOC 1, 2 and 3 audit experience with small, medium and large organizations
- We follow a proven approach/methodology that is scalable to organizations of all sizes
- We are thought-leaders demonstrated through our involvement in associations such as ISACA and AICPA.
- We have a unique approach and experience in start-up SOC 1, 2 and 3 audit situations
- We are recognised for our independence and objectivity

The service provider needs to be able to provide assurance – often through a service auditor report that best suits the needs of its stakeholders.

How can you prepare for a service auditor report?

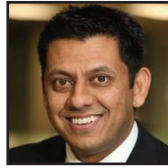
Deloitte recommends leveraging a proven roadmap strategy to get to the desired end state over time.



For more information on the best way to provide assurance to your clients and other stakeholders, please contact:



Navin Sing
Managing Director:
Risk Advisory Africa
Mobile: +27 83 304 4225
Email: navising@deloitte.co.za



Shahil Kanjee
Risk Advisory Africa Leader:
Cyber & Technology Risk
Mobile: +27 83 634 4445
Email: skanje@deloitte.co.za



Sisa Ntlango
Director: Risk Advisory
Southern Africa
Mobile: +27 82 920 3677
Email: sntlandgo@deloitte.co.za



Mark Victor
Director: Risk Advisory
Southern Africa
Mobile: +27 82 772 3003
Email: mvictor@deloitte.co.za



Chris Lotter
Director: Risk Advisory
Southern Africa
Mobile: +27 82 572 7413
Email: clotter@deloitte.co.za



Vonani Chauke
Director: Risk Advisory
Southern Africa
Mobile: +27 83 486 0415
Email: vchauke@deloitte.co.za



James Alt
Associate Director: Risk Advisory
Southern Africa
Mobile: +27 72 163 9356
Email: jamalt@deloitte.co.za



Trevor Wright
Senior Manager: Risk Advisory
Southern Africa
Mobile: +27 83 675 7997
Email: trewright@deloitte.co.za

West Africa



Anthony Olukaju
Risk Advisory Regional Leader:
West Africa
Mobile: +234 805 209 0501
Email: aolukaju@deloitte.com.ng



Ibukun Beecroft
Director: Risk Advisory
West Africa
Mobile: +234 805 901 6634
Email: ibeecroft@deloitte.com.ng

East Africa



Julie Nyangaya
Risk Advisory Regional Leader:
East Africa
Mobile: +254 720 111 888
Email: jnyangaya@deloitte.co.ke



Urvi Patel
Director: Risk Advisory
East Africa
Mobile: +254 714 056 887
Email: ubpatel@deloitte.co.ke

Central Africa



Tricha Simon
Risk Advisory Regional Leader:
Central Africa
Mobile: +260 973 224 715
Email: tsimon@deloitte.co.zm



Rodney Dean
Director: Risk Advisory
Central Africa
Mobile: +263 867 700 0261
Email: rdean@deloitte.co.zw



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