

The Service Provider's Guide to provide independent assurance to clients

Re: Data Security & Data Privacy

Options: Different Audit / Assurance Reports

Option: SOC2 Report

Step 1

Select applicable TSP100 "Trust Criteria Principles" to be assessed:

- IT security; and/or
- Data & system availability; and/or
- Data privacy; and/or
- Data confidentiality; and/or
- Processing integrity

PLUS

- COSO principles

Step 2

Select audit standard for audit opinion:

- ISAE 3000 (International audit standard for all countries) or
- SSAE 18 (USA standard)

Option: POPIA & GDPR Compliance Report

Step 1

Select relevant legislation:

- POPIA; and/or
- GDPR

Step 2

Select control framework:

- IT security; and/or
- Data & system availability; and/or
- Data privacy; and/or
- Data confidentiality; and/or
- Processing integrity

In addition to TSP100 Data Privacy principle, which specific regulations should be included of:

- POPIA; and/or
- GDPR?

Step 3

Determine if the compliance report must express an audit opinion:

- Yes – ISAE 3000 will be used
- No – No audit standard to be used

Option: Independent Audit / Assurance Report by Specialist

The independent audit assurance report by a specialist is issued as a specialist report, but the opinion is not expressed in terms of an audit standard.

Step 1

Select control framework:

- Service Provider's own control framework

OR

- TSP100 selected controls; and/or
- ISO 27002; and/or
- ISO 27701; and/or
- ISO 22301; and/or
- NIST; and/or
- COBIT; and/or
- HIPAA; and/or
- Other