

## What Is SSAE 18?

The Statement on Standards for Attestation Engagements No. 18 ([SSAE 18](#)) is a set of standards developed specifically for certified public accountants (CPAs) to evaluate an entity's internal controls and the impact a service organization may have on the entity's control environment. This is particularly important as auditors attempt to accurately audit a company's financial statements.

The SSAE 18 standards were put in place by the American Institute for Certified Public Accounts ([AICPA](#)) and serve as the authoritative guide for in-depth audits of a third-party service organization such as 365 Data Centers. SSAE 18 is a relatively new set of standards published in May 2017 regarding the examination of a service organization's controls and processes.

Businesses rely on SSAE 18 and [SOC 2 audits and reports](#) to build trust and confidence in their service provider's ability to design, operate and control environments on which their business depends. Additionally, SSAE 18 and SOC 2 audits may assist an entity in complying with the Sarbanes-Oxley act or similar law or regulation.

## How Do SSAE 18 and SOC 2 Certifications Benefit Your Business?

Businesses that use service organizations that have been audited for SSAE 18 and SOC 2 compliance should have a higher level of trust and confidence in that organizations controls and operational capabilities. Additionally, entities that are being audited themselves for SSAE 18, SOC 2, Sarbanes-Oxley compliance or similar law or regulation will find it easier to comply with requirements when using an SSAE 18 and SOC 2-audited service organization. This will speed compliance and reduce the cost of compliance.

## Are 365 Data Centers' SSAE 18 and SOC 2 Audit Reports Available to Review?

Yes, 365 Data Center's SSAE 18 and SOC 2 audit reports are available to customers and qualified prospective customers and partners upon request. Please contact us for more information or to request a copy of our audit reports.