



The Sas 70 Audit Roadmap

What's right for my organization?

BBD and CSO provide three types of SAS 70 audit services for third-party service organizations:

- SAS 70 Readiness Assessments
- SAS 70 Type I Audits
- SAS 70 Type II Audits

The first step on the SAS 70 roadmap generally is a **SAS 70 readiness assessment**. We recommend that a readiness assessment be conducted prior to a SAS 70 Type I or Type II audit to make sure your organization is prepared for an audit.

In a SAS 70 readiness assessment, our SAS 70 audit experts will gain a current understanding of your control environment, with a special focus on gaps that should be addressed before a SAS 70 Type I or Type II audit is conducted.

Once a readiness assessment has been conducted, we will work with you to determine which type of SAS 70 audit is most appropriate for your organization's current needs.

For some organizations, a **SAS 70 Type I audit** is the next best step on the SAS 70 roadmap.



- A Type I audit is conducted as of a particular date and is a control design effectiveness audit.
- The SAS 70 Type I audit report will indicate whether the controls selected for the audit are in operation as of the date of the audit and whether the controls are designed to effectively achieve the control objectives.
- In a SAS 70 Type I audit, the operational effectiveness of the controls selected is not tested.

Many organizations choose to undergo a **SAS 70 Type II audit** after their readiness assessment.

- A SAS 70 Type II audit tests the operational effectiveness of selected controls over a period of time, usually six months to a year.
- The SAS 70 Type II audit report will indicate whether the controls selected for the audit are in operation, are designed to effectively achieve the control objectives, and also whether the controls that were tested were operating with sufficient effectiveness to provide reasonable assurance that the organization's control objectives were achieved during the testing period.

Contact Us

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