

**SSAE 16 Definition:** Statement on Standards for Attestation Engagements (SSAE) No. 16 is an attestation standard put forth by the Auditing Standards Board (ASB) of the American Institute of Certified Public Accountants (AICPA) that addresses engagements undertaken by a service auditor for reporting on controls at organizations (i.e., service organizations) that provide services to user entities, for which a service organization's controls are likely to be relevant to a user entities internal control over financial reporting (ICFR).

SSAE 16 effectively replaces Statement on Auditing Standards No. 70 (SAS 70) for service auditor's reporting periods ending on or after June 15, 2011. Two (2) types of SSAE 16 reports are to be issued, a Type 1 and a Type 2. Additionally, SSAE 16 requires that the service organization provide a [description of its "system"](#) along with a [written assertion by management](#)

To learn more about SSAE 16, please visit the [SSAE 16 Resource Guide](#) , provided by NDB Accountants & Consultants.

Additionally, SSAE 16, along with [AT Section 101](#) , form the underlying platform and professional standards for which the new AICPA SOC reporting framework is founded on, which consists of [SOC 1](#) , [SOC 2](#) , and [SOC 3](#) reports.

You can learn more about the AICPA SOC framework by visiting their [website](#) along with the helpful SOC 1, SOC 2, and SOC 3 white papers and articles found at the SSAE 16 Resource Guide.