

NIST IR 8477-Based Set Theory Relationship Mapping (STRM)

Secure Controls Framework (SCF) version 026.1
 Reference document: <https://securecontrolsframework.com/set-theory-relationship-mapping-strm/>

Focal Document:

Focal Document URL:
 Published STRM URL:

American Institute of Certified Public Accountants (AICPA) Trust Services Criteria (2017)

<https://www.aicpa.com/resources/strm/download/2017-trust-services-criteria-with-revised-points-of-focus-2022>
<https://content.securecontrolsframework.com/strm/scf-strm-general-aicpa-tsc-2017.pdf>

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
A1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Capacity & Performance Management	CAP-01	Mechanisms exist to facilitate the implementation of capacity management controls to ensure optimal system performance to meet expected and anticipated future capacity requirements.	10	
A1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Resource Priority	CAP-02	Mechanisms exist to control resource utilization of Technology Assets, Applications and/or Services (TAAS) that are susceptible to Denial of Service (DoS) attacks to limit and prioritize the use of critical Technology Assets, Applications and/or Services (TAAS).	5	
A1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Capacity Planning	CAP-03	Mechanisms exist to conduct capacity planning so that necessary capacity for information processing, telecommunications and environmental support will exist during contingency operations.	5	
A1.1-POF1	Measures Current Usage	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Capacity & Performance Management	CAP-01	Mechanisms exist to facilitate the implementation of capacity management controls to ensure optimal system performance to meet expected and anticipated future capacity requirements.	5	
A1.1-POF1	Measures Current Usage	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Performance Monitoring	CAP-04	Automated mechanisms exist to centrally monitor and alert on the operating state and status of critical Technology Assets, Applications and/or Services (TAAS).	10	
A1.1-POF2	Forecasts Capacity	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Capacity Planning	CAP-03	Mechanisms exist to conduct capacity planning so that necessary capacity for information processing, telecommunications and environmental support will exist during contingency operations.	10	
A1.1-POF3	Makes Changes Based on Forecasts	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Capacity & Performance Management	CAP-01	Mechanisms exist to facilitate the implementation of capacity management controls to ensure optimal system performance to meet expected and anticipated future capacity requirements.	10	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	10	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alternate Storage Site	BCD-08	Mechanisms exist to establish an alternate storage site that includes both the assets and necessary agreements to permit the storage and recovery of system backup information.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Separation from Primary Storage Site	BCD-08.1	Mechanisms exist to separate the alternate storage site from the primary storage site to reduce susceptibility to similar threats.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Primary Storage Site Accessibility	BCD-08.2	Mechanisms exist to identify and mitigate potential accessibility problems to the alternate storage sites in the event of an area-wide disruption or disaster.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alternate Processing Site	BCD-09	Mechanisms exist to establish an alternate processing site that provides security measures equivalent to that of the primary site.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Separation from Primary Processing Site	BCD-09.1	Mechanisms exist to separate the alternate processing site from the primary processing site to reduce susceptibility to similar threats.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alternate Processing Site Accessibility	BCD-09.2	Mechanisms exist to identify and mitigate potential accessibility problems to the alternate processing sites and possible mitigation actions, in the event of an area-wide disruption or disaster.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alternate Site Priority of Service	BCD-09.3	Mechanisms exist to address priority-of-service provisions in alternate processing and storage sites that support availability requirements, including Recovery Time Objectives (RTOs).	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Telecommunications Services Availability	BCD-10	Mechanisms exist to reduce the likelihood of a single point of failure with primary telecommunications services.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Telecommunications Priority of Service Provisions	BCD-10.1	Mechanisms exist to formalize primary and alternate telecommunications service agreements contain priority-of-service provisions that support availability requirements, including Recovery Time Objectives (RTOs).	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Backups	BCD-11	Mechanisms exist to create recurring backups of data, software and/or system images, as well as verify the integrity of these backups, to ensure the availability of the data to satisfy Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs).	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Testing for Reliability & Integrity	BCD-11.1	Mechanisms exist to routinely test backups that verify the reliability of the backup process, as well as the integrity and availability of the data.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Separate Storage for Critical Information	BCD-11.2	Mechanisms exist to store backup copies of critical software and other security-related information in a separate facility or in a fire-rated container that is not collocated with the system being backed up.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Recovery Images	BCD-11.3	Mechanisms exist to manage assets from configuration-controlled and integrity-protected images that represent a secure, operational state.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cryptographic Protection	BCD-11.4	Cryptographic mechanisms exist to prevent the unauthorized disclosure and/or modification of backup information.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Technology Assets, Applications and/or Services (TAAS) Recovery and Reconstitution	BCD-12	Mechanisms exist to ensure the secure recovery and reconstitution of Technology Assets, Applications and/or Services (TAAS) to a known state after a disruption, compromise or failure.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Transaction Recovery	BCD-12.1	Mechanisms exist to utilize special backup mechanisms that will allow transaction recovery for transaction-based Technology Assets, Applications and/or Services (TAAS) in accordance with Recovery Point Objectives (RPOs).	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Failover Capability	BCD-12.2	Mechanisms exist to implement real-time or near-real-time failover capability to maintain availability of critical Technology Assets, Applications, Services and/or Data (TAASD).	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical & Environmental Protections	PE-01	Facility security mechanisms exist to facilitate the operation of physical and environmental protection controls.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supporting Utilities	PE-07	Facility security mechanisms exist to protect power equipment and power cabling for the system from damage and destruction.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automatic Voltage Controls	PE-07.1	Facility security mechanisms exist to utilize automatic voltage controls for critical system components.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Emergency Shutoff	PE-07.2	Facility security mechanisms exist to shut off power in emergency situations by: 1) Placing emergency shutoff switches or devices in close proximity to systems or system components to facilitate safe and easy access for personnel; and 2) Protecting emergency power shutoff capability from unauthorized activation.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Emergency Power	PE-07.3	Facility security mechanisms exist to supply alternate power, capable of maintaining primarily required operational capability, in the event of an extended loss of the primary power source.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Emergency Lighting	PE-07.4	Facility security mechanisms exist to utilize and maintain automatic emergency lighting that activates in the event of a power outage or disruption and that covers emergency exits and evacuation routes within the facility.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Water Damage Protection	PE-07.5	Facility security mechanisms exist to protect systems from damage resulting from water by: 1) Installing master shutoff valves that are accessible, working properly and known to key personnel.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Fire Protection	PE-08	Facility security mechanisms exist to utilize and maintain fire suppression and detection devices/systems for the system that are supported by an independent energy source.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Fire Detection Devices	PE-08.1	Facility security mechanisms exist to utilize and maintain fire detection devices/systems that activate automatically and notify organizational personnel and emergency responders in the event of a fire.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Fire Suppression Devices	PE-08.2	Facility security mechanisms exist to utilize fire suppression devices/systems that provide automatic notification of any activation to organizational personnel and emergency responders.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Temperature & Humidity Controls	PE-09	Facility security mechanisms exist to maintain and monitor temperature and humidity levels within the facility.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Monitoring with Alarms / Notifications	PE-09.1	Facility security mechanisms exist to trigger an alarm or notification of temperature and humidity changes that are potentially harmful to personnel or equipment.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Delivery & Removal	PE-10	Physical security mechanisms exist to isolate information processing facilities from points such as delivery and loading areas and other points to avoid unauthorized access.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alternate Work Site	PE-11	Physical security mechanisms exist to utilize appropriate management, operational and technical controls at alternate work sites.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Equipment Siting & Protection	PE-12	Physical security mechanisms exist to locate system components within the facility to minimize potential damage from physical and environmental hazards and to minimize the opportunity for unauthorized access.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Leakage Due To Electromagnetic Signals Emanations	PE-13	Facility security mechanisms exist to protect the system from information leakage due to electromagnetic signals emanations.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Electromagnetic Pulse (EMP) Protection	PE-15	Physical security mechanisms exist to employ safeguards against Electromagnetic Pulse (EMP) damage for systems and system components.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
A1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
A1.2-POF1	Identifies Environmental Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
A1.2-POF1	Identifies Environmental Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical & Environmental Protections	PE-01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	5	
A1.2-POF1	Identifies Environmental Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Risk Management Program	RSK-01	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	10	
A1.2-POF1	Identifies Environmental Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	10	
A1.2-POF2	Designs Detection Measures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
A1.2-POF2	Designs Detection Measures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical & Environmental Protections	PE-01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	5	
A1.2-POF2	Designs Detection Measures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Temperature & Humidity Controls	PE-09	Facility security mechanisms exist to maintain and monitor temperature and humidity levels within the facility.	5	
A1.2-POF2	Designs Detection Measures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Monitoring with Alarms / Notifications	PE-09.1	Facility security mechanisms exist to trigger an alarm or notification of temperature and humidity changes that are potentially harmful to personnel or equipment.	5	
A1.2-POF3	Implements and Maintains Environmental Protection Mechanisms	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
A1.2-POF3	Implements and Maintains Environmental Protection Mechanisms	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Physical & Environmental Protections	PE-01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	10	
A1.2-POF4	Implements Alerts to Analyze Anomalies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
A1.2-POF4	Implements Alerts to Analyze Anomalies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Physical & Environmental Protections	PE-01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	10	
A1.2-POF4	Implements Alerts to Analyze Anomalies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Temperature & Humidity Controls	PE-09	Facility security mechanisms exist to maintain and monitor temperature and humidity levels within the facility.	5	
A1.2-POF4	Implements Alerts to Analyze Anomalies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Monitoring with Alarms / Notifications	PE-09.1	Facility security mechanisms exist to trigger an alarm or notification of temperature and humidity changes that are potentially harmful to personnel or equipment.	5	
A1.2-POF5	Responds to Environmental Threat Events	For specific requirement details, buy a licensed copy of the Focal Document at:							

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
A1.2-POF5	Responds to Environmental Threat Events	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IRO-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis.	5	
A1.2-POF5	Responds to Environmental Threat Events	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Physical & Environmental Protections	PE5-01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	10	
A1.2-POF6	Communicates and Reviews Detected Environmental Threat Events	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	10	
A1.2-POF6	Communicates and Reviews Detected Environmental Threat Events	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Physical & Environmental Protections	PE5-01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	10	
A1.2-POF7	Determines Data Requiring Backup	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	10	
A1.2-POF7	Determines Data Requiring Backup	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Sensitive / Regulated Data	DCH-01.2	Mechanisms exist to protect sensitive/regulated data wherever it is processed and/or stored.	5	
A1.2-POF7	Determines Data Requiring Backup	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Backups	BCD-11	Mechanisms exist to create recurring backups of data, software and/or system images, as well as verify the integrity of these backups, to ensure the availability of the data to satisfy Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs).	5	
A1.2-POF7	Determines Data Requiring Backup	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical & Environmental Protections	PE5-01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	5	
A1.2-POF8	Performs Data Backup	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Backups	BCD-11	Mechanisms exist to create recurring backups of data, software and/or system images, as well as verify the integrity of these backups, to ensure the availability of the data to satisfy Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs).	5	
A1.2-POF9	Addresses Offsite Storage	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alternate Storage Site	BCD-08	Mechanisms exist to establish an alternate storage site that includes both the assets and necessary agreements to permit the storage and recovery of system backup information.	5	
A1.2-POF9	Addresses Offsite Storage	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Separate Storage for Critical Information	BCD-11.2	Mechanisms exist to store backup copies of critical software and other security-related information in a separate facility or in a fire-rated container that is not collocated with the system being backed up.	5	
A1.2-POF9	Addresses Offsite Storage	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Transfer to Alternate Storage Site	BCD-11.6	Mechanisms exist to transfer backup data to the alternate storage site at a rate that is capable of meeting both Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs).	5	
A1.2-POF9	Addresses Offsite Storage	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical & Environmental Protections	PE5-01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	5	
A1.2-POF10	Implements Alternate Processing Infrastructure	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	10	
A1.2-POF10	Implements Alternate Processing Infrastructure	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Alternate Processing Site	BCD-09	Mechanisms exist to establish an alternate processing site that provides security measures equivalent to that of the primary site.	10	
A1.2-POF11	Considers Data Recoverability	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
A1.2-POF11	Considers Data Recoverability	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade-offs considered by the organization for managing risk.	5	
A1.2-POF11	Considers Data Recoverability	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Achieving Resilience Requirements	SEA-01.2	Mechanisms exist to achieve resilience requirements in normal and adverse situations.	5	
A1.2-POF11	Considers Data Recoverability	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Catalog	THR-09	Mechanisms exist to develop and keep current a catalog of applicable internal and external threats to the organization, both natural and manmade.	5	
A1.2-POF11	Considers Data Recoverability	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Analysis	THR-10	Mechanisms exist to identify, assess, prioritize and document the potential impacts and likelihoods of applicable internal and external threats.	5	
A1.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Simulated Events	BCD-03.1	Mechanisms exist to incorporate simulated events into contingency training to facilitate effective response by personnel in crisis situations.	5	
A1.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contingency Plan Testing & Exercises	BCD-04	Mechanisms exist to conduct tests and/or exercises to evaluate the contingency plan's effectiveness and the organization's readiness to execute the plan.	5	
A1.3-POF1	Implements Business Continuity Plan Testing	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Contingency Plan Testing & Exercises	BCD-04	Mechanisms exist to conduct tests and/or exercises to evaluate the contingency plan's effectiveness and the organization's readiness to execute the plan.	10	
A1.3-POF2	Tests Integrity and Completeness of Backup Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contingency Plan Testing & Exercises	BCD-04	Mechanisms exist to conduct tests and/or exercises to evaluate the contingency plan's effectiveness and the organization's readiness to execute the plan.	5	
A1.3-POF2	Tests Integrity and Completeness of Backup Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Testing for Reliability & Integrity	BCD-11.1	Mechanisms exist to routinely test backups that verify the reliability of the backup process, as well as the integrity and availability of the data.	5	
A1.3-POF2	Tests Integrity and Completeness of Backup Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Test Restoration Using Sampling	BCD-11.5	Mechanisms exist to utilize sampling of available backups to test recovery capabilities as part of business continuity plan testing.	5	
C.1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	5	
C.1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data & Asset Classification	DCH-02	Mechanisms exist to ensure data and assets are categorized in accordance with applicable statutory, regulatory and contractual requirements.	5	
C.1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Media Access	DCH-03	Mechanisms exist to control and restrict access to digital and non-digital media to authorized individuals.	5	
C.1.1-POF1	Defines and Identifies Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Diagrams & Data Flow Diagrams (DFDs)	AST-04	Mechanisms exist to maintain network architecture diagrams that: (1) Contain sufficient detail to assess the security of the network's architecture; (2) Reflect the current architecture of the network environment; and (3) Document all sensitive/regulated data flows.	5	
C.1.1-POF1	Defines and Identifies Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Sensitive Data Inventories	DCH-06.2	Mechanisms exist to maintain inventory logs of all sensitive media and conduct sensitive media inventories at least annually.	5	
C.1.1-POF2	Retains Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	10	
C.1.1-POF2	Retains Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Sensitive / Regulated Data Protection	DCH-01.2	Mechanisms exist to protect sensitive/regulated data wherever it is processed and/or stored.	5	
C.1.1-POF3	Protects Confidential Information From Destruction	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Media & Data Retention	DCH-18	Mechanisms exist to retain media and data in accordance with applicable statutory, regulatory and contractual obligations.	10	
C.1.1-POF3	Protects Confidential Information From Destruction	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR9-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization-defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
C.1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Information Disposal	DCH-21	Mechanisms exist to securely dispose of, destroy or erase information.	10	
C.1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Event Log Retention	MON-10	Mechanisms exist to retain event logs for a time period consistent with records retention requirements to provide support for after-the-fact investigations of security incidents and to meet statutory, regulatory or contractual retention requirements.	5	
C.1.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR9-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization-defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
C.1.2-POF1	Identifies Confidential Information for Destruction	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Information Disposal	DCH-21	Mechanisms exist to securely dispose of, destroy or erase information.	10	
C.1.2-POF1	Identifies Confidential Information for Destruction	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR9-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization-defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
C.1.2-POF2	Destroys Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Disposal, Destruction or Re-Use of Equipment	AST-09	Mechanisms exist to securely dispose of, destroy or reuse system components using organization-defined techniques and methods to prevent information being recovered from these components.	5	
C.1.2-POF2	Destroys Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Media Disposal	DCH-08	Mechanisms exist to securely dispose of media when it is no longer required, using formal procedures.	5	
C.1.2-POF2	Destroys Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	System Media Sanitization	DCH-09	Mechanisms exist to sanitize system media with the strength and priority commensurate with the classification or sensitivity of the information prior to disposal, release out of organizational control or release for reuse.	5	
C.1.2-POF2	Destroys Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Disposal	DCH-21	Mechanisms exist to securely dispose of, destroy or erase information.	5	
C.1.2-POF2	Destroys Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR9-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization-defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
CC.1.1	COSO Principle 1	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Security, Compliance & Resilience Program (SCRPR)	GOV-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience governance controls.	10	
CC.1.1	COSO Principle 1	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Controls Oversight	CP-02	Mechanisms exist to provide a security, compliance and resilience controls oversight function that reports to the organization's executive leadership.	5	
CC.1.1	COSO Principle 1	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assigned Security, Compliance & Resilience Responsibilities	GOV-04	Mechanisms exist to assign one or more qualified individuals with the mission and resources to centrally manage, coordinate, develop, implement and maintain an enterprise-wide Security, Compliance & Resilience Program (SCRPR).	5	
CC.1.1	COSO Principle 1	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HR5-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC.1.1	COSO Principle 1	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Terms of Employment	HR5-05	Mechanisms exist to require all employees and contractors to apply cybersecurity and data protection principles in their daily work to enable secure, compliant and resilient capabilities.	5	
CC.1.1	COSO Principle 1	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Rules of Behavior	HR5-05.1	Mechanisms exist to define acceptable and unacceptable rules of behavior for the use of technologies, including consequences for unacceptable behavior.	5	
CC.1.1	COSO Principle 1	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Workplace Investigations	HR5-07.1	Mechanisms exist to conduct employee misconduct investigations when there is reasonable assurance that a policy has been violated.	5	
CC.1-POF1	Sets the Tone at the Top	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Security, Compliance & Resilience Program (SCRPR)	GOV-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience governance controls.	10	
CC.1-POF1	Sets the Tone at the Top	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Business As Usual (BAU) Security, Compliance & Resilience Practices	GOV-14	Mechanisms exist to incorporate security, compliance and resilience principles into business as usual (BAU) security, compliance and resilience practices through executive leadership involvement.	10	
CC.1-POF1	Sets the Tone at the Top	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HR5-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Security Controls Framework (SCF)	Strength of Relationship	Notes
CC1.1-POF2	Establishes Standards of Conduct	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Rules of Behavior	HRS-05.1	Mechanisms exist to define acceptable and unacceptable rules of behavior for the use of technologies, including consequences for unacceptable behavior.	10	
CC1.1-POF3	Evaluates Adherence to Standards of Conduct	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRP) measures of performance.	10	
CC1.1-POF3	Evaluates Adherence to Standards of Conduct	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Security, Compliance & Resilience Oversight	CLP-02	Mechanisms exist to provide a security, compliance and resilience controls oversight function that reports to the organization's executive leadership.	10	
CC1.1-POF3	Evaluates Adherence to Standards of Conduct	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Assessments	CLP-03	Mechanisms exist to regularly review processes and documented procedures to ensure conformity with the organization's security, compliance and/or resilience policy standards and other applicable requirements.	5	
CC1.1-POF3	Evaluates Adherence to Standards of Conduct	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.1-POF4	Addresses Deviations in a Timely Manner	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Non-Compliance Oversight	CLP-01.1	Mechanisms exist to document and review instances of non-compliance with statutory, regulatory and/or contractual obligations to develop appropriate risk mitigation actions.	5	
CC1.1-POF4	Addresses Deviations in a Timely Manner	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personnel Sanctions	HRS-07	Mechanisms exist to sanction personnel failing to comply with established security policies, standards and procedures.	5	
CC1.1-POF4	Addresses Deviations in a Timely Manner	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Remediation	SCRS-06	Mechanisms exist to remediate risks to an acceptable level.	5	
CC1.1-POF5	Considers Contractors and Vendor Employees in Demonstrating Its Commitment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CC1.1-POF5	Considers Contractors and Vendor Employees in Demonstrating Its Commitment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM)	TPM-03	Mechanisms exist to: (1) Evaluate security risks and threats associated with Technology Assets, Applications and/or Services (TAAS) supply chains and; (2) Take appropriate remediation actions to minimize the organization's exposure to	5	
CC1.1-POF5	Considers Contractors and Vendor Employees in Demonstrating Its Commitment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Contract Requirements	TPM-05	Mechanisms exist to require contractual requirements for applicable security, compliance and resilience requirements with third parties, reflecting the organization's needs to protect its Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC1.1-POF5	Considers Contractors and Vendor Employees in Demonstrating Its Commitment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Responsible, Accountable, Supportive, Consulted & Informed (RACSI) Matrix	TPM-04.5	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RACSI) matrix, or similar documentation, to delineate assignment for security, compliance and resilience controls between internal stakeholders and external service providers (ESPs).	5	
CC1.1-POF5	Considers Contractors and Vendor Employees in Demonstrating Its Commitment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Personnel Security	TPM-06	Mechanisms exist to control personnel security requirements including security roles and responsibilities for third party providers.	5	
CC1.2	COSO Principle 2	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Program (SCRP)	GOV-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience governance controls.	5	
CC1.2	COSO Principle 2	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	10	
CC1.2	COSO Principle 2	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRP) measures of performance.	5	
CC1.2	COSO Principle 2	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Key Performance Indicators (KPIs)	GOV-05.1	Mechanisms exist to develop, report and monitor Key Performance Indicators (KPIs) to assist organizational management in performance monitoring and trend analysis of the Security, Compliance & Resilience Program (SCRP).	5	
CC1.2	COSO Principle 2	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Key Risk Indicators (KRIs)	GOV-05.2	Mechanisms exist to develop, report and monitor Key Risk Indicators (KRIs) to assist senior management in performance monitoring and trend analysis of the Security, Compliance & Resilience Program (SCRP).	5	
CC1.2	COSO Principle 2	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Position Categorization	HRS-02	Mechanisms exist to manage personnel security risk by assigning a risk designation to all positions and establishing screening criteria for individuals filling those positions.	5	
CC1.2	COSO Principle 2	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC1.2	COSO Principle 2	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Competency Requirements for Security-Related Positions	HRS-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	5	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	10	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Publishing Security, Compliance & Resilience Documentation	GOV-02	Mechanisms exist to establish, maintain and disseminate policies, standards and procedures necessary for secure, compliant and resilient capabilities.	5	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for mapping, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defining Business Context & Mission	GOV-08	Mechanisms exist to define the context of its business model and document the organization's mission.	5	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Governance	GOV-10	Mechanisms exist to facilitate data governance to oversee the organization's policies, standards and procedures so that sensitive/regulatory data is effectively managed and maintained in accordance with applicable statutory, regulatory and contractual obligations.	5	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Position Categorization	HRS-02	Mechanisms exist to manage personnel security risk by assigning a risk designation to all positions and establishing screening criteria for individuals filling those positions.	5	
CC1.2-POF1	Establishes Oversight Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC1.2-POF2	Applies Relevant Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC1.2-POF2	Applies Relevant Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.2-POF2	Applies Relevant Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Position Categorization	HRS-02	Mechanisms exist to manage personnel security risk by assigning a risk designation to all positions and establishing screening criteria for individuals filling those positions.	5	
CC1.2-POF2	Applies Relevant Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC1.2-POF2	Applies Relevant Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Competency Requirements for Security-Related Positions	HRS-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	5	
CC1.2-POF3	Operates Independently	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC1.2-POF3	Operates Independently	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.2-POF3	Operates Independently	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Position Categorization	HRS-02	Mechanisms exist to manage personnel security risk by assigning a risk designation to all positions and establishing screening criteria for individuals filling those positions.	5	
CC1.2-POF4	Supplements Board Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC1.2-POF4	Supplements Board Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.2-POF4	Supplements Board Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Position Categorization	HRS-02	Mechanisms exist to manage personnel security risk by assigning a risk designation to all positions and establishing screening criteria for individuals filling those positions.	5	
CC1.2-POF4	Supplements Board Expertise	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Competency Requirements for Security-Related Positions	HRS-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	5	
CC1.3	COSO Principle 3	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assigned Security, Compliance & Resilience Responsibilities	GOV-04	Mechanisms exist to assign one or more qualified individuals with the mission and resources to centrally manage, coordinate, develop, implement and maintain an enterprise-wide Security, Compliance & Resilience Program (SCRP).	5	
CC1.3	COSO Principle 3	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for mapping, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3	COSO Principle 3	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3	COSO Principle 3	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC1.3	COSO Principle 3	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Competency Requirements for Security-Related Positions	HRS-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	5	
CC1.3	COSO Principle 3	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determine: (1) The resulting risk to organizational operations, assets, individuals and other organizations; (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC1.3-POF1	Considers All Structures of the Entity	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC1.3-POF1	Considers All Structures of the Entity	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for mapping, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-POF1	Considers All Structures of the Entity	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-POF2	Establishes Reporting Lines	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for mapping, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-POF2	Establishes Reporting Lines	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-POF3	Defines, Assigns, and Limits Authorities and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC1.3-POF3	Defines, Assigns, and Limits Authorities and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for mapping, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-POF3	Defines, Assigns, and Limits Authorities and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-POF3	Defines, Assigns, and Limits Authorities and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional						

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Purpose	Strength of Relationship	Notes
CC1.3-PO3	Defines, Assigns, and Limits Authorities and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Responsible, Accountable, Supportive, Consulted & Informed (RACSI) Matrix	TPM-05.4	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RACSI) matrix, or similar documentation, to delineate assignment of security, compliance and resilience controls between internal stakeholders and External Service Providers (ESPs).	5	
CC1.3-PO4	Addresses Specific Requirements When Defining Authorities and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for mapping, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-PO4	Addresses Specific Requirements When Defining Authorities and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-PO4	Addresses Specific Requirements When Defining Authorities and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HR5-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC1.3-PO5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Responsible, Accountable, Supportive, Consulted & Informed (RACSI) Matrix	TPM-05.4	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RACSI) matrix, or similar documentation, to delineate assignment of security, compliance and resilience controls between internal stakeholders and External Service Providers (ESPs).	5	
CC1.3-PO5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for mapping, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-PO5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-PO5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HR5-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC1.3-PO5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Responsible, Accountable, Supportive, Consulted & Informed (RACSI) Matrix	TPM-05.4	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RACSI) matrix, or similar documentation, to delineate assignment of security, compliance and resilience controls between internal stakeholders and External Service Providers (ESPs).	5	
CC1.3-PO6	Reporting Lines and Authorities to Support Compliance With Legal and Contractual Requirements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for mapping, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-PO6	Establishes Structures, Reporting Lines, and Authorities to Support Compliance With Legal and Contractual Requirements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.3-PO6	Establishes Structures, Reporting Lines, and Authorities to Support Compliance With Legal and Contractual Requirements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HR5-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.3-PO6	Establishes Structures, Reporting Lines, and Authorities to Support Compliance With Legal and Contractual Requirements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Program	PR1-01	Mechanisms exist to facilitate the implementation and operation of data protection controls throughout the data lifecycle to ensure all forms of Personal Data (PD) are processed lawfully, fairly and transparently.	5	
CC1.3-PO6	Establishes Structures, Reporting Lines, and Authorities to Support Compliance With Legal and Contractual Requirements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Conflict of Interests	HR5-03	Mechanisms exist to ensure that the interests of external service providers are consistent with and reflect organizational interests.	5	
CC1.4	COSO Principle 4	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Human Resources Security Management	HR5-01	Mechanisms exist to facilitate the implementation of personnel security controls.	10	
CC1.4	COSO Principle 4	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Program Management	PRM-02	Mechanisms exist to address all capital planning and investment requests, including the resources needed to implement the Security, Compliance & Resilience Program (SCRP) and document all exceptions to this requirement.	5	
CC1.4	COSO Principle 4	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Allocation of Resources	PRM-03	Mechanisms exist to identify and allocate resources for management, operational, technical and data protection requirements within business process planning for projects / initiatives.	5	
CC1.4	COSO Principle 4	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience-Minded Workforce	SAT-01	Mechanisms exist to facilitate the implementation of security workforce development and awareness controls.	5	
CC1.4	COSO Principle 4	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continuing Professional Education (CPE) - Security, Compliance & Resilience Personnel	SAT-03.7	Mechanisms exist to ensure security, compliance and resilience personnel receive Continuing Professional Education (CPE) training to maintain currency and proficiency with industry recognized secure practices that are pertinent to their assigned roles and responsibilities.	5	
CC1.4-PO1	Establishes Policies and Practices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Publishing Security, Compliance & Resilience Documentation	GOV-02	Mechanisms exist to establish, maintain and disseminate policies, standards and procedures necessary for secure, compliant and resilient capabilities.	10	
CC1.4-PO1	Establishes Policies and Practices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HR5-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.4-PO2	Evaluates Competence and Addresses Shortcomings	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Artificial Intelligence (AI) & Autonomous Technologies Governance	AAT-01	Mechanisms exist to ensure policies, processes, procedures and practices related to the design, measuring and managing of Artificial Intelligence (AI) and Autonomous Technologies (AAT)-related risks are in place, transparent and implemented effectively.	5	
CC1.4-PO2	Evaluates Competence and Addresses Shortcomings	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	AI & Autonomous Technologies Stakeholder Competencies	AAT-13.1	Mechanisms exist to ensure Artificial Intelligence (AI) and Autonomous Technologies (AAT)-related operator and practitioner proficiency requirements for Artificial Intelligence (AI) and Autonomous Technologies (AAT) are defined, assessed and documented.	5	
CC1.4-PO2	Evaluates Competence and Addresses Shortcomings	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HR5-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.4-PO2	Evaluates Competence and Addresses Shortcomings	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Probationary Periods	HR5-02.2	Mechanisms exist to identify newly onboarded personnel for enhanced monitoring during their probationary period.	5	
CC1.4-PO2	Evaluates Competence and Addresses Shortcomings	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Competency Requirements for Security-Related Positions	HR5-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	5	
CC1.4-PO2	Evaluates Competence and Addresses Shortcomings	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identify Critical Skills & Gaps	HR5-13	Mechanisms exist to evaluate the critical security, compliance and resilience skills needed to support the organization's mission and identify gaps that exist.	5	
CC1.4-PO2	Evaluates Competence and Addresses Shortcomings	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CC1.4-PO2	Evaluates Competence and Addresses Shortcomings	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Review of Third-Party Services	TPM-08	Mechanisms exist to monitor, regularly review and assess External Service Providers (ESPs) for compliance with established contractual requirements for security, compliance and resilience controls.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Robust Stakeholder Engagement for AI & Autonomous Technologies	AAT-11	Mechanisms exist to compel ongoing contractual with relevant Artificial Intelligence (AI) and Autonomous Technologies (AAT) stakeholders to encourage feedback about positive, negative and unanticipated impacts.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	AI & Autonomous Technologies Stakeholder Diversity	AAT-13	Mechanisms exist to ensure Artificial Intelligence (AI) and Autonomous Technologies (AAT) stakeholder competencies, skills and capacities incorporate demographic diversity, broad domain and user experience expertise.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HR5-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Probationary Periods	HR5-02.2	Mechanisms exist to identify newly onboarded personnel for enhanced monitoring during their probationary period.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identify Critical Skills & Gaps	HR5-13	Mechanisms exist to evaluate the critical security, compliance and resilience skills needed to support the organization's mission and identify gaps that exist.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience-Minded Workforce	SAT-01	Mechanisms exist to facilitate the implementation of security workforce development and awareness controls.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continuing Professional Education (CPE) - Security, Compliance & Resilience Personnel	SAT-03.7	Mechanisms exist to ensure security, compliance and resilience personnel receive Continuing Professional Education (CPE) training to maintain currency and proficiency with industry recognized secure practices that are pertinent to their assigned roles and responsibilities.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CC1.4-PO3	Attracts, Develops, and Retains Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Review of Third-Party Services	TPM-08	Mechanisms exist to monitor, regularly review and assess External Service Providers (ESPs) for compliance with established contractual requirements for security, compliance and resilience controls.	5	
CC1.4-PO4	Plans and Prepares for Succession	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identify Critical Skills & Gaps	HR5-13	Mechanisms exist to evaluate the critical security, compliance and resilience skills needed to support the organization's mission and identify gaps that exist.	5	
CC1.4-PO4	Plans and Prepares for Succession	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Perform Succession Planning	HR5-13.4	Mechanisms exist to perform succession planning for vital security, compliance and resilience roles.	5	
CC1.4-PO5	Considers the Background of Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Personnel Screening	HR5-04	Mechanisms exist to manage personnel security risk by screening individuals prior to authorizing access.	10	
CC1.4-PO6	Considers the Technical Competency of Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HR5-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC1.4-PO6	Considers the Technical Competency of Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Competency Requirements for Security-Related Positions	HR5-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	10	
CC1.4-PO7	Provides Training to Maintain Technical Competencies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Awareness Training	SAT-02	Mechanisms exist to provide all employees and contractors appropriate security, compliance and resilience awareness education and training that is relevant for their job function.	5	
CC1.4-PO7	Provides Training to Maintain Technical Competencies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role Based Security, Compliance & Resilience Training	SAT-03	Mechanisms exist to provide role-based security, compliance and resilience-related training: (1) Before authorizing access to the system or performing assigned duties; and (2) Annually thereafter.	5	
CC1.4-PO7	Provides Training to Maintain Technical Competencies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continuing Professional Education (CPE) - Security, Compliance & Resilience Personnel	SAT-03.7	Mechanisms exist to ensure security, compliance and resilience personnel receive Continuing Professional Education (CPE) training to maintain currency and proficiency with industry recognized secure practices that are pertinent to their assigned roles and responsibilities.	5	
CC1.4-PO7	Provides Training to Maintain Technical Competencies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continuing Professional Education (CPE) - DevOps Personnel	SAT-03.8	Mechanisms exist to ensure application development and operations (DevOps) personnel receive Continuing Professional Education (CPE) training on Secure Software Development Practices (SSDP) to appropriately address evolving threats.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRP) measures of performance.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Key Performance Indicators (KPIs)	GOV-05.1	Mechanisms exist to develop, report and monitor Key Performance Indicators (KPIs) to assist organizational management in performance monitoring and trend analysis of the Security, Compliance & Resilience Program (SCRP).	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Key Risk Indicators (KRIs)	GOV-05.2	Mechanisms exist to develop, report and monitor Key Risk Indicators (KRIs) to assist senior management in performance monitoring and trend analysis of the Security, Compliance & Resilience Program (SCRP).	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Statutory, Regulatory & Contractual Compliance	CP1-01	Mechanisms exist to facilitate the identification and implementation of relevant statutory, regulatory and contractual controls.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Non-Compliance Oversight	CP1-01.1	Mechanisms exist to document and review instances of non-compliance with statutory, regulatory and/or contractual obligations to develop appropriate risk mitigation actions.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Competency Requirements for Security-Related Positions	HR5-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Access Agreements	HR5-06	Mechanisms exist to require internal and third-party users to sign appropriate access agreements prior to being granted access.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Confidentiality Agreements	HR5-06.1	Mechanisms exist to require Non-Disclosure Agreements (NDAs) or similar confidentiality agreements that reflect the needs to protect data and operational details, or both employees and third parties.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personnel Sanctions	HR5-07	Mechanisms exist to sanction personnel failing to comply with established security policies, standards and procedures.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at:							

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Collection	HRS-09.1	Mechanisms exist to retrieve organization-owned assets upon termination of an individual's employment.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	High-Risk Terminations	HRS-09.2	Mechanisms exist to expedite the process of removing "high risk" individual's access to Technology Assets, Applications, Services and/or Data (TAASD) upon termination, as determined by management.	5	
CC1.5	COSO Principle 5	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Post-Employment Requirements Notification	HRS-09.3	Mechanisms exist to govern former employee behavior by formally notifying terminated individuals of their applicable, legally binding post-employment requirements for the protection of sensitive/regulatory data.	5	
CC1.5-POF1	Enforces Accountability Through Structures, Authorities, and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to enforce an accountability structure so that appropriate teams and individuals are employed, responsible and trained for managing, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.5-POF1	Enforces Accountability Through Structures, Authorities, and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authoritative Chain of Command	GOV-04.2	Mechanisms exist to establish an authoritative chain of command with clear lines of communication to remove ambiguity from individuals and teams related to managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CC1.5-POF1	Enforces Accountability Through Structures, Authorities, and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC1.5-POF2	Establishes Performance Measures, Incentives, and Rewards	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRPF) measures of performance.	5	
CC1.5-POF2	Establishes Performance Measures, Incentives, and Rewards	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	10	
CC1.5-POF3	Evaluates Performance Measures, Incentives, and Rewards for Ongoing Relevance	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC1.5-POF3	Evaluates Performance Measures, Incentives, and Rewards for Ongoing Relevance	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.5-POF4	Considers Excessive Pressures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	10	
CC1.5-POF4	Considers Excessive Pressures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.5-POF5	Evaluates Performance and Rewards or Disciplines Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	10	
CC1.5-POF5	Evaluates Performance and Rewards or Disciplines Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRPF) measures of performance.	5	
CC1.5-POF5	Evaluates Performance and Rewards or Disciplines Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC1.5-POF5	Evaluates Performance and Rewards or Disciplines Individuals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personnel Sanctions	HRS-07	Mechanisms exist to sanction personnel failing to comply with established security policies, standards and procedures.	5	
CC1.5-POF6	Takes Disciplinary Actions	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Personnel Sanctions	HRS-07	Mechanisms exist to sanction personnel failing to comply with established security policies, standards and procedures.	10	
CC2.1	COSO Principle 13	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Diagrams & Data Flow Diagrams (DFDs)	AST-04	Mechanisms exist to maintain network architecture diagrams that: (1) Contain sufficient detail to assess the security of the network's architecture; (2) Reflect the current architecture of the network environment; and (3) Document all sensitive/regulatory data flows.	5	
CC2.1	COSO Principle 13	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection	DCH-01.1	Mechanisms exist to facilitate the implementation of data protection controls.	5	
CC2.1	COSO Principle 13	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Stewardship	DCH-01.1	Mechanisms exist to ensure data stewardship is assigned, documented and communicated.	5	
CC2.1	COSO Principle 13	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data & Asset Classification	DCH-02	Mechanisms exist to ensure data and assets are categorized in accordance with applicable statutory, regulatory and contractual requirements.	5	
CC2.1	COSO Principle 13	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Quality Operations	DCH-22	Mechanisms exist to check for Redundant, Obsolete/Outdated, Toxic or Trivial (ROTT) data to ensure the accuracy, relevance, timeliness, impact, completeness and identification of information throughout the information lifecycle.	5	
CC2.1	COSO Principle 13	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OP3-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC2.1-POF1	Identifies Information Requirements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	5	
CC2.1-POF1	Identifies Information Requirements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CC2.1-POF1	Identifies Information Requirements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OP3-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC2.1-POF2	Captures Internal and External Sources of Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CC2.1-POF2	Captures Internal and External Sources of Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Diagrams & Data Flow Diagrams (DFDs)	AST-04	Mechanisms exist to maintain network architecture diagrams that: (1) Contain sufficient detail to assess the security of the network's architecture; (2) Reflect the current architecture of the network environment; and (3) Document all sensitive/regulatory data flows.	5	
CC2.1-POF2	Captures Internal and External Sources of Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OP3-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC2.1-POF3	Processes Relevant Data Into Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CC2.1-POF3	Processes Relevant Data Into Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OP3-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC2.1-POF4	Maintains Quality Throughout Processing	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CC2.1-POF4	Maintains Quality Throughout Processing	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Quality Operations	DCH-22	Mechanisms exist to check for Redundant, Obsolete/Outdated, Toxic or Trivial (ROTT) data to ensure the accuracy, relevance, timeliness, impact, completeness and identification of information throughout the information lifecycle.	5	
CC2.1-POF4	Maintains Quality Throughout Processing	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRPF) measures of performance.	5	
CC2.1-POF4	Maintains Quality Throughout Processing	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OP3-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC2.1-POF5	Documents Data Flow	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Action Mapping	AST-02.8	Mechanisms exist to create and maintain a map of Technology Assets, Applications and/or Services (TAAS) where sensitive/regulatory data is stored, transmitted or processed.	5	
CC2.1-POF5	Documents Data Flow	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Network Diagrams & Data Flow Diagrams (DFDs)	AST-04	Mechanisms exist to maintain network architecture diagrams that: (1) Contain sufficient detail to assess the security of the network's architecture; (2) Reflect the current architecture of the network environment; and (3) Document all sensitive/regulatory data flows.	10	
CC2.1-POF6	Manages Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Asset Governance	AST-01	Mechanisms exist to facilitate an IT Asset Management (ITAM) program to implement and manage asset management controls.	10	
CC2.1-POF6	Manages Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Inventories	AST-02	Mechanisms exist to perform inventories of Technology Assets, Applications, Services and/or Data (TAASD) that: (1) Accurately reflects the current TAASD in use; (2) Identifies authorized software products, including business justification details; (3) Is at the level of granularity deemed necessary for tracking and reporting; (4) Includes organization-defined information deemed necessary to achieve effective property accountability; and (5) Is available for review and audit by designated organizational personnel.	5	
CC2.1-POF6	Manages Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Location Tracking	AST-02.10	Mechanisms exist to track the geographic location of system components.	5	
CC2.1-POF6	Manages Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Sensitive Data Inventories	DCH-06.2	Mechanisms exist to maintain inventory logs of all sensitive media and conduct sensitive media inventories at least annually.	5	
CC2.1-POF6	Manages Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC2.1-POF6	Manages Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Inventories	PRM-01.1	Mechanisms exist to maintain a current, accurate and complete list of External Service Providers (ESPs) that can potentially impact the Confidentiality, Integrity, Availability and/or Safety (CIAS) of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC2.1-POF7	Classifies Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Data & Asset Classification	DCH-02	Mechanisms exist to ensure data and assets are categorized in accordance with applicable statutory, regulatory and contractual requirements.	10	
CC2.1-POF7	Classifies Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Reclassification	DCH-11	Mechanisms exist to reclassify data, including associated Technology Assets, Applications and/or Services (TAAS), commensurate with the security category and/or classification level of the information.	5	
CC2.1-POF7	Classifies Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Scope Classification	AST-04.1	Mechanisms exist to determine security, compliance and resilience control applicability (identifying, assigning and documenting the appropriate asset scope categorization for all Technology Assets, Applications and/or Services (TAAS) and personnel (internal and third parties)).	5	
CC2.1-POF8	Uses Information That is Complete and Accurate	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Data Quality Operations	DCH-22	Mechanisms exist to check for Redundant, Obsolete/Outdated, Toxic or Trivial (ROTT) data to ensure the accuracy, relevance, timeliness, impact, completeness and identification of information throughout the information lifecycle.	10	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Governance	AST-01	Mechanisms exist to facilitate an IT Asset Management (ITAM) program to implement and manage asset management controls.	5	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Inventories	AST-02	Mechanisms exist to perform inventories of Technology Assets, Applications, Services and/or Data (TAASD) that: (1) Accurately reflects the current TAASD in use; (2) Identifies authorized software products, including business justification details; (3) Is at the level of granularity deemed necessary for tracking and reporting; (4) Includes organization-defined information deemed necessary to achieve effective property accountability; and (5) Is available for review and audit by designated organizational personnel.	5	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Action Mapping	AST-02.8	Mechanisms exist to create and maintain a map of Technology Assets, Applications and/or Services (TAAS) where sensitive/regulatory data is stored, transmitted or processed.	5	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Location Tracking	AST-02.10	Mechanisms exist to track the geographic location of system components.	5	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Storage Location Reviews	BCD-02.4	Mechanisms exist to perform periodic security reviews of storage locations that contain sensitive/regulatory data.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Factor Group	Strength of Relationship	Notes
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Geolocation Requirements for Processing, Storage and Service Locations	CLD-09	Mechanisms exist to control the location of cloud processing/storage based on business requirements that includes statutory, regulatory and contractual obligations.	5	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Geographic Location of Data	DCH-19	Mechanisms exist to inventory, document and maintain data flows for data that is resident (permanently or temporarily) within a service's geographically distributed applications (physical and virtual), infrastructure, systems components and/or shared with other third parties.	5	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Location	DCH-24	Mechanisms exist to identify and document the location of information and the specific system components on which the information resides.	5	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Processing & Storage Locations	SEA-14.2	Automated mechanisms exist to change the location of processing and/or storage at random time intervals.	5	
CC2.1-POF9	Manages the Location of Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third Party Processing, Storage and Service Locations	TPM-04.4	Mechanisms exist to restrict the location of information processing/storage based on business requirements.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Statutory, Regulatory & Contractual Compliance	CP-01	Mechanisms exist to facilitate the identification and implementation of relevant statutory, regulatory and contractual controls.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Oversight	CP-02	Mechanisms exist to provide a security, compliance and resilience control oversight function that reports to the organization's executive leadership.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRPR) measures of performance.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Key Performance Indicators (KPIs)	GOV-05.1	Mechanisms exist to develop, report and monitor Key Performance Indicators (KPIs) to assist organizational management in performance monitoring and trend analysis of the Security, Compliance & Resilience Program (SCRPR).	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Key Risk Indicators (KRIs)	GOV-05.2	Mechanisms exist to develop, report and monitor Key Risk Indicators (KRIs) to assist senior management in performance monitoring and trend analysis of the Security, Compliance & Resilience Program (SCRPR).	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operations Security	OPS-01	Mechanisms exist to facilitate the implementation of operational security controls.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Standardized Operating Procedures (SOP)	OPS-01.1	Mechanisms exist to identify and document Standardized Operating Procedures (SOP), or similar documentation, to enable the proper execution of day-to-day / assigned tasks.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Requirements Portfolio Management	PRM-01	Mechanisms exist to facilitate the implementation of resource planning controls that provide a portfolio management approach to achieve security, compliance and resilience objectives.	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Requirements Definition	PRM-05	Mechanisms exist to identify critical system components and functions by performing a critically analysis for critical Technology Assets, Applications and/or Services (TAAS) at pre-defined decision points in the Secure Development Life Cycle (SDLC).	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Engineering Principles	SEA-01	Mechanisms exist to facilitate the implementation of industry-recognized security, compliance and resilience practices in the specification, design, development, implementation and modification of Technology Assets, Applications and/or Services (TAAS).	5	
CC2.2	COSO Principle 14	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Standardized Terminology	SEA-01.2	Mechanisms exist to standardize technology and process terminology to reduce confusion amongst groups and departments.	5	
CC2.2-POF1	Communicates Internal Control Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Publishing Security, Compliance & Resilience Documentation	GOV-02	Mechanisms exist to establish, maintain and disseminate policies, standards and procedures necessary for secure, compliant and resilient capabilities.	5	
CC2.2-POF1	Communicates Internal Control Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	5	
CC2.2-POF1	Communicates Internal Control Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-requiring standards to achieve the specific goals of the process area.	5	
CC2.2-POF2	Communicates With the Board of Directors	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Status Reporting To Governing Body	GOV-01.2	Mechanisms exist to provide governance oversight reporting and recommendations to those entrusted to make executive decisions about matters considered material to the organization's Security, Compliance & Resilience Program (SCRPR).	10	
CC2.2-POF3	Provides Separate Communication Lines	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC2.2-POF3	Provides Separate Communication Lines	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Workplace Investigations	HRS-07.1	Mechanisms exist to conduct employee misconduct investigations when there is reasonable assurance that a policy has been violated.	5	
CC2.2-POF3	Provides Separate Communication Lines	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IRO-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC2.2-POF3	Provides Separate Communication Lines	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IRO-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC2.2-POF4	Selects Relevant Method of Communication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC2.2-POF4	Selects Relevant Method of Communication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contacts With Authorities	GOV-06	Mechanisms exist to identify and document appropriate contacts with relevant law enforcement and regulatory bodies.	5	
CC2.2-POF4	Selects Relevant Method of Communication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contacts With Groups & Associations	GOV-07	Mechanisms exist to establish contact with selected groups and associations within the security, compliance and resilience communities to: (1) Facilitate ongoing cybersecurity and data protection education and training for organizational personnel; (2) Maintain currency with recommended cybersecurity and data protection practices, techniques and technologies; and (3) Share current cybersecurity and/or data protection-related information including threats, vulnerabilities and incidents.	5	
CC2.2-POF5	Communicates Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	10	
CC2.2-POF5	Communicates Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Responsible, Accountable, Supportive, Consulted & Informed (RACSI) Matrix	PRM-04.5	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RACSI) matrix, or similar documentation, to delineate assignment for security, compliance and resilience controls between internal stakeholders and external Service Providers (ESPs).	5	
CC2.2-POF6	Communicates Information on Reporting Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IRO-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC2.2-POF6	Communicates Information on Reporting Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Integrated Security Incident Response Team (ISIRT)	IRO-07	Mechanisms exist to establish an integrated team of cybersecurity, IT and business function representatives that are capable of addressing cybersecurity and data protection incident response operations.	5	
CC2.2-POF6	Communicates Information on Reporting Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Situational Awareness For Incidents	IRO-09	Mechanisms exist to document, monitor and report the status of cybersecurity and data protection incidents to internal stakeholders all day through the resolution of the incident.	5	
CC2.2-POF6	Communicates Information on Reporting Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IRO-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third-parties; and (3) Regulatory authorities.	5	
CC2.2-POF6	Communicates Information on Reporting Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Incident Reporting for Sensitive / Regulated Data	IRO-10.2	Mechanisms exist to report sensitive/regulated data incidents in a timely manner.	5	
CC2.2-POF6	Communicates Information on Reporting Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Coordination With External Providers	IRO-11.2	Mechanisms exist to establish a direct, cooperative relationship between the organization's incident response capability and external service providers.	5	
CC2.2-POF7	Communicates Objectives and Changes to Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Publishing Security, Compliance & Resilience Documentation	GOV-02	Mechanisms exist to establish, maintain and disseminate policies, standards and procedures necessary for secure, compliant and resilient capabilities.	5	
CC2.2-POF7	Communicates Objectives and Changes to Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Periodic Review & Update of Security, Compliance & Resilience Program	GOV-03	Mechanisms exist to review the Security, Compliance & Resilience Program (SCRPR), including policies, standards and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy and effectiveness.	5	
CC2.2-POF7	Communicates Objectives and Changes to Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	5	
CC2.2-POF8	Communicates Information to Improve Security Knowledge and Awareness	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience-Minded Workforce	SAT-01	Mechanisms exist to facilitate the implementation of security workforce development and awareness controls.	5	
CC2.2-POF8	Communicates Information to Improve Security Knowledge and Awareness	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Awareness Training	SAT-02	Mechanisms exist to provide all employees and contractors appropriate security, compliance and resilience awareness education and training that is relevant for their job function.	5	
CC2.2-POF8	Communicates Information to Improve Security Knowledge and Awareness	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Threat Environment	SAT-03.6	Mechanisms exist to provide role-based security, compliance and resilience awareness training that is current and relevant to the cyber threats that users might encounter in day-to-day business operations.	5	
CC2.2-POF9	Communicates Information to Improve Privacy Knowledge and Awareness	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Sensitive / Regulated Data Storage, Handling & Processing	SAT-03.3	Mechanisms exist to ensure that every user accessing a system processing, storing or transmitting sensitive/regulated data is formally trained in data handling requirements.	5	
CC2.2-POF9	Communicates Information to Improve Privacy Knowledge and Awareness	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Privileged Users	SAT-03.5	Mechanisms exist to provide specific training for privileged users to ensure privileged users understand their unique roles and responsibilities.	5	
CC2.2-POF9	Communicates Information to Improve Privacy Knowledge and Awareness	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Responsible, Accountable, Supportive, Consulted & Informed (RACSI) Matrix	TPM-04.5	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RACSI) matrix, or similar documentation, to delineate assignment for security, compliance and resilience controls between internal stakeholders and external Service Providers (ESPs).	5	
CC2.2-POF9	Communicates Information to Improve Privacy Knowledge and Awareness	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Scope Review	TPM-05.5	(1) Contractual obligations for the External Service Provider (ESP); (2) Business requirements; (3) Applicable stakeholders; and (4) Deployed Technology Assets, Applications and/or Services (TAAS).	5	
CC2.2-POF9	Communicates Information to Improve Privacy Knowledge and Awareness	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Attack Surface Scope	WPM-01.3	Mechanisms exist to define and manage the scope for its attack surface management activities.	5	
CC2.2-POF10	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defining Business Context & Mission	GOV-08	Mechanisms exist to define the context of its business model and document the organization's mission.	5	
CC2.2-POF10	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IRO-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC2.2-POF10	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IRO-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control	Strength of Relationship	Notes
CC2.2-PDF10	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Classification & Prioritization	IR0-02.4	Mechanisms exist to identify classes of incidents and actions to take to ensure the continuation of organizational missions and business functions.	5	
CC2.2-PDF10	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC2.2-PDF11	Communicates Information About System Operation and Boundaries	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Scope Classification	AST-04.1	Mechanisms exist to determine security, compliance and resilience control applicability by identifying, assigning and documenting the appropriate asset scope categorization for all Technology Assets, Applications and/or Services (TAAS) and personnel (internal and third parties).	5	
CC2.2-PDF11	Communicates Information About System Operation and Boundaries	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Control Applicability Boundary Graphical Representation	AST-04.2	Mechanisms exist to ensure control applicability is appropriately determined for Technology Assets, Applications and/or Services (TAAS) and third parties by graphically representing applicable boundaries.	5	
CC2.2-PDF11	Communicates Information About System Operation and Boundaries	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Compliance Scope	CP1-02.4	Mechanisms exist to document and validate the scope of security, compliance and resilience controls that are determined to meet statutory, regulatory and/or contractual compliance obligations.	5	
CC2.2-PDF11	Communicates Information About System Operation and Boundaries	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assessment Boundaries	IAO-01.1	Mechanisms exist to establish the scope of assessments by defining the assessment boundary, according to people, processes and technology that directly or indirectly impact the confidentiality, integrity, availability and safety of the Technology Assets, Applications, Services and/or Data (TAASD) under review.	5	
CC2.2-PDF11	Communicates Information About System Operation and Boundaries	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Applied Security, Compliance and Resilience Controls Documentation	IAO-03	Mechanisms exist to generate authoritative documentation (e.g., System Security Plan (SSP)) that: (1) Identifies key architectural and implementation information on in-scope Technology Assets, Applications and/or Services (TAAS); (2) Reflects the current state of applied security, compliance and resilience controls on applicable People, Processes, Technologies, Data and/or Facilities (PPDF) that are contained within the system boundary; and (3) Provides a historical record of applied security controls, including changes.	5	
CC2.2-PDF12	Communicates System Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC2.2-PDF12	Communicates System Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience-Minded Workforce	SAT-01	Mechanisms exist to facilitate the implementation of security workforce development and awareness controls.	5	
CC2.2-PDF12	Communicates System Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Awareness Training	SAT-02	Mechanisms exist to provide all employees and contractors appropriate security, compliance and resilience awareness education and training that is relevant for their job function.	5	
CC2.2-PDF12	Communicates System Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Security, Compliance & Resilience Training	SAT-03	Mechanisms exist to provide role-based security, compliance and resilience-related training: (1) Before authorizing access to the system or performing assigned duties; (2) When required by system changes; and (3) Annually thereafter.	5	
CC2.2-PDF13	Communicates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC2.2-PDF13	Communicates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC2.2-PDF13	Communicates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Notification of Changes	CHG-05	Mechanisms exist to ensure stakeholders are made aware of and understand the impact of proposed changes.	5	
CC2.2-PDF13	Communicates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Security, Compliance and Resilience Training	SAT-03	Mechanisms exist to provide role-based security, compliance and resilience-related training: (1) Before authorizing access to the system or performing assigned duties; (2) When required by system changes; and (3) Annually thereafter.	5	
CC2.2-PDF13	Communicates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Suspicious Communications & Anomalous System Behavior	SAT-03.2	Mechanisms exist to provide training to personnel on organization-defined indicators of malware to recognize suspicious communications and anomalous behavior.	5	
CC2.3	COSO Principle 15	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Statutory, Regulatory & Contractual Compliance	CP1-01	Mechanisms exist to facilitate the identification and implementation of relevant statutory, regulatory and contractual controls.	5	
CC2.3	COSO Principle 15	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Controls Oversight	CP2-02	Mechanisms exist to provide a security, compliance and resilience controls oversight function that reports to the organization's executive leadership.	5	
CC2.3	COSO Principle 15	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contacts With Authorities	GOV-06	Mechanisms exist to identify and document appropriate contacts with relevant law enforcement and regulatory bodies.	5	
CC2.3	COSO Principle 15	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contacts With Groups & Associations	GOV-07	Mechanisms exist to establish contact with selected groups and associations within the security, compliance and resilience communities to: (1) Facilitate ongoing cybersecurity and data protection education and training for organizational personnel; (2) Maintain currency with recommended cybersecurity and data protection practices, techniques and technologies; and (3) Share current cybersecurity and/or data protection-related information including threats, vulnerabilities and incidents.	5	
CC2.3	COSO Principle 15	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IR0-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third parties; and (3) Regulatory authorities.	5	
CC2.3	COSO Principle 15	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Regulatory & Law Enforcement Contacts	IR0-14	Mechanisms exist to maintain incident response contacts with applicable regulatory and law enforcement agencies.	5	
CC2.3	COSO Principle 15	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Documenting Data Processing Activities	PR1-14	Mechanisms exist to document Personal Data (PD) processing activities that covers collection, receiving, processing, storage, transmission, sharing, updating and/or disposal actions with sufficient detail to demonstrate conformity with applicable statutory, regulatory and contractual requirements.	5	
CC2.3-PDF1	Communicates to External Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IR0-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third parties; and (3) Regulatory authorities.	5	
CC2.3-PDF1	Communicates to External Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Incident Reporting for Sensitive / Regulated Data	IR0-10.2	Mechanisms exist to report sensitive/regulated data incidents in a timely manner.	5	
CC2.3-PDF1	Communicates to External Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Coordination	IR0-10.4	Mechanisms exist to provide cybersecurity and data protection incident information to the provider of the Technology Assets, Applications and/or Services (TAAS) and other organizations involved in the supply chain for TAAS affected by the incident.	5	
CC2.3-PDF2	Enables Inbound Communications	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Coordination With External Providers	IR0-11.2	Mechanisms exist to establish a direct, cooperative relationship between the organization's incident response capability and external service providers.	5	
CC2.3-PDF2	Enables Inbound Communications	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC2.3-PDF2	Enables Inbound Communications	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Contract Requirements	TPM-05	Mechanisms exist to require contractual requirements for applicable security, compliance and resilience requirements with third parties, reflecting the organization's needs to protect its Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC2.3-PDF3	Communicates With the Board of Directors	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC2.3-PDF3	Communicates With the Board of Directors	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Status Reporting To Governing Body	GOV-01.2	Mechanisms exist to provide governance oversight reporting and recommendations to those entrusted to make executive decisions about matters considered material to the organization's Security, Compliance & Resilience Program (SCRP).	5	
CC2.3-PDF4	Provides Separate Communication Lines	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HR5-01	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC2.3-PDF4	Provides Separate Communication Lines	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Workplace Investigations	HR5-07.1	Mechanisms exist to conduct employee misconduct investigations when there is reasonable assurance that a policy has been violated.	5	
CC2.3-PDF5	Selects Relevant Method of Communication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Program (SCRP)	GOV-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience governance controls.	5	
CC2.3-PDF5	Selects Relevant Method of Communication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Status Reporting To Governing Body	GOV-01.2	Mechanisms exist to provide governance oversight reporting and recommendations to those entrusted to make executive decisions about matters considered material to the organization's Security, Compliance & Resilience Program (SCRP).	5	
CC2.3-PDF5	Selects Relevant Method of Communication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Statutory, Regulatory & Contractual Compliance	CP1-01	Mechanisms exist to facilitate the identification and implementation of relevant statutory, regulatory and contractual controls.	5	
CC2.3-PDF6	Communicates Objectives Related to Confidentiality and Changes to Those Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC2.3-PDF6	Communicates Objectives Related to Confidentiality and Changes to Those Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Contract Requirements	TPM-05	Mechanisms exist to require contractual requirements for applicable security, compliance and resilience requirements with third parties, reflecting the organization's needs to protect its Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC2.3-PDF6	Communicates Objectives Related to Confidentiality and Changes to Those Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Responsible, Accountable, Supportive, Consulted & Informed (RASC) Matrix	TPM-05.4	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RASC) matrix, or similar documentation, to delineate assignment for security, compliance and resilience controls between internal stakeholders and external Service Providers (ESPs).	5	
CC2.3-PDF7	Communicates Objectives Related to Privacy and Changes to Those Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Program	PR1-01	Mechanisms exist to facilitate the implementation and operation of data protection controls throughout the data lifecycle to ensure all forms of Personal Data (PD) are processed lawfully, fairly and transparently.	5	
CC2.3-PDF7	Communicates Objectives Related to Privacy and Changes to Those Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Notice	PR1-02	Mechanisms exist to: (1) Make data privacy notices available to individuals upon first interacting with an organization and subsequently as necessary; (2) Ensure that data privacy notices are clear and easy-to-understand, expressing relevant information about how Personal Data (PD) is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Contain all necessary notice-related criteria required by applicable statutory, regulatory and contractual obligations; (4) Define the scope of PD processing activities, including the geographic locations and third party recipients that process the PD within the scope of the data privacy notice; (5) Periodically, review and update the content of the privacy notice, as necessary; and (6) Retain prior versions of the privacy notice, in accordance with data retention requirements.	5	
CC2.3-PDF7	Communicates Objectives Related to Privacy and Changes to Those Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Contract Requirements	TPM-05	Mechanisms exist to require contractual requirements for applicable security, compliance and resilience requirements with third parties, reflecting the organization's needs to protect its Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC2.3-PDF8	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC2.3-PDF8	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC2.3-PDF8	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Situational Awareness For Incidents	IR0-09	Mechanisms exist to document, monitor and report the status of cybersecurity and data protection incidents to internal stakeholders at the time of the resolution of the incident.	5	
CC2.3-PDF8	Communicates Incident Reporting Methods	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IR0-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third parties; and (3) Regulatory authorities.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC2.3-POF9	Communicates Information About System Operation and Boundaries	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Applied Security, Compliance and Resilience Controls Documentation	IAO-03	Mechanisms exist to generate authoritative documentation (e.g., System Security Plan (SSP)) that: (1) Identifies key architectural and implementation information on in-scope Technology Assets, Applications and/or Services (TAAS); (2) Reflects the current state of applied security, compliance and resilience controls on applicable People, Processes, Technologies, Data and/or Facilities (PPTDF) that are contained within the system boundary; and (3) Provides a historical record of applied security controls, including changes.	10	
CC2.3-POF9	Communicates Information About System Operation and Boundaries	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	10	
CC2.3-POF9	Communicates Information About System Operation and Boundaries	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Responsible, Accountable, Supportive, Consulted & Informed (RASC) Matrix	TPM-05.4	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RASC) matrix, or similar documentation, to delineate assignment for security, compliance and resilience controls between internal stakeholders and External Service Providers (ESPs).	10	
CC2.3-POF10	Communicates System Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Applied Security, Compliance and Resilience Controls Documentation	IAO-03	Mechanisms exist to generate authoritative documentation (e.g., System Security Plan (SSP)) that: (1) Identifies key architectural and implementation information on in-scope Technology Assets, Applications and/or Services (TAAS); (2) Reflects the current state of applied security, compliance and resilience controls on applicable People, Processes, Technologies, Data and/or Facilities (PPTDF) that are contained within the system boundary; and (3) Provides a historical record of applied security controls, including changes.	5	
CC2.3-POF10	Communicates System Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Technology Development & Acquisition	TD-01	Mechanisms exist to facilitate the implementation of tailored development and acquisition strategies, contract tools and procurement methods to meet unique business needs.	5	
CC2.3-POF10	Communicates System Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CC2.3-POF10	Communicates System Objectives	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Contract Requirements	TPM-05	Mechanisms exist to require contractual requirements for applicable security, compliance and resilience requirements with third parties, reflecting the organization's needs to protect its Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC2.3-POF11	Communicates System Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Applied Security, Compliance and Resilience Controls Documentation	IAO-03	Mechanisms exist to generate authoritative documentation (e.g., System Security Plan (SSP)) that: (1) Identifies key architectural and implementation information on in-scope Technology Assets, Applications and/or Services (TAAS); (2) Reflects the current state of applied security, compliance and resilience controls on applicable People, Processes, Technologies, Data and/or Facilities (PPTDF) that are contained within the system boundary; and (3) Provides a historical record of applied security controls, including changes.	5	
CC2.3-POF11	Communicates System Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Contract Requirements	TPM-05	Mechanisms exist to require contractual requirements for applicable security, compliance and resilience requirements with third parties, reflecting the organization's needs to protect its Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC2.3-POF11	Communicates System Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Responsible, Accountable, Supportive, Consulted & Informed (RASC) Matrix	TPM-05.4	Mechanisms exist to document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RASC) matrix, or similar documentation, to delineate assignment for security, compliance and resilience controls between internal stakeholders and External Service Providers (ESPs).	10	
CC2.3-POF12	Communicates Information on Reporting System Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Incident Reporting for Sensitive / Regulated Data	IRO-10.2	Mechanisms exist to report sensitive/regulated data incidents in a timely manner.	5	
CC2.3-POF12	Communicates Information on Reporting System Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Coordination With External Provider	IRO-11.2	Mechanisms exist to establish a direct, cooperative relationship between the organization's incident response capability and external service providers.	5	
CC2.3-POF12	Communicates Information on Reporting System Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Suspicious Communications & Anomalous System Behavior	SAT-03.2	Mechanisms exist to provide training to personnel on organization-defined indicators of malware to recognize suspicious communications and anomalous behavior.	5	
CC2.3-POF12	Communicates Information on Reporting System Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CC2.3-POF12	Communicates Information on Reporting System Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Contract Requirements	TPM-05	Mechanisms exist to require contractual requirements for applicable security, compliance and resilience requirements with third parties, reflecting the organization's needs to protect its Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC2.3-POF12	Communicates Information on Reporting System Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Compromise Notification Agreements	TPM-05.1	Mechanisms exist to compel External Service Providers (ESPs) to provide notification of actual or potential compromises in the supply chain that can potentially affect or have adversely affected Technology Assets, Applications and/or Services (TAAS) that the organization utilizes.	5	
CC2.3-POF12	Communicates Information on Reporting System Failures, Incidents, Concerns, and Other Matters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contract Flow Down Requirements	TPM-05.2	Mechanisms exist to ensure applicable security, compliance and resilience requirements are included in contracts that flow-down to applicable sub-contractors and suppliers.	5	
CC3.1	COSO Principle 6	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	10	
CC3.1	COSO Principle 6	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Protection Portfolio Management	PRM-01	Mechanisms exist to facilitate the implementation of resource planning controls that provide a portfolio management approach to achieve security, compliance and resilience objectives.	5	
CC3.1	COSO Principle 6	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience in Project Management	PRM-04	Mechanisms exist to assess security, compliance and resilience controls in system project development to determine the extent to which the controls are implemented correctly, operating as intended and producing the desired outcome with respect to meeting the requirements.	5	
CC3.1	COSO Principle 6	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1	COSO Principle 6	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Management Program	RSK-01	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	5	
CC3.1	COSO Principle 6	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and monitoring performance against those goals.	5	
CC3.1	COSO Principle 6	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alignment With Enterprise Architecture	SEA-02	Mechanisms exist to develop an enterprise architecture, aligned with industry-recognized leading practices, with consideration for security, compliance and resilience principles that provide a portfolio management approach to achieve security, compliance and resilience objectives.	5	
CC3.1-POF1	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	5	
CC3.1-POF1	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defining Business Context & Mission	GOV-08	Mechanisms exist to define the context of its business model and document the organization's mission.	5	
CC3.1-POF1	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade-offs considered by the organization for managing risk.	5	
CC3.1-POF1	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Tolerance	RSK-01.3	Mechanisms exist to define organizational risk tolerance, the specified range of acceptable results.	5	
CC3.1-POF1	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Threshold	RSK-01.4	Mechanisms exist to define organizational risk threshold, the level of risk exposure above which risks are addressed and below which risks may be accepted.	5	
CC3.1-POF1	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Appetite	RSK-01.5	Mechanisms exist to define organizational risk appetite, the degree of uncertainty the organization is willing to accept in anticipation of a reward.	5	
CC3.1-POF2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Risk Tolerance	RSK-01.3	Mechanisms exist to define organizational risk tolerance, the specified range of acceptable results.	10	
CC3.1-POF2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Threshold	RSK-01.4	Mechanisms exist to define organizational risk threshold, the level of risk exposure above which risks are addressed and below which risks may be accepted.	5	
CC3.1-POF2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Appetite	RSK-01.5	Mechanisms exist to define organizational risk appetite, the degree of uncertainty the organization is willing to accept in anticipation of a reward.	5	
CC3.1-POF3	Includes Operations and Financial Performance Goals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defining Business Context & Mission	GOV-08	Mechanisms exist to define the context of its business model and document the organization's mission.	5	
CC3.1-POF3	Includes Operations and Financial Performance Goals	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade-offs considered by the organization for managing risk.	5	
CC3.1-POF4	Forms a Basis for Committing of Resources	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Protection Portfolio Management	PRM-01	Mechanisms exist to facilitate the implementation of resource planning controls that provide a portfolio management approach to achieve security, compliance and resilience objectives.	5	
CC3.1-POF4	Forms a Basis for Committing of Resources	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Allocation of Resources	PRM-03	Mechanisms exist to identify and allocate resources for management, operational, technical and data protection requirements within business process planning for projects / initiatives.	5	
CC3.1-POF5	Complies With Applicable Accounting Standards	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operational Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices that comply with each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CC3.1-POF5	Complies With Applicable Accounting Standards	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Statutory, Regulatory & Contractual Compliance	CP-01	Mechanisms exist to facilitate the identification and implementation of relevant statutory, regulatory and contractual controls.	5	
CC3.1-POF6	Considers Materiality	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Materiality Determination	GOV-16	Mechanisms exist to define materiality threshold criteria capable of designating an incident as material.	5	
CC3.1-POF6	Considers Materiality	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade-offs considered by the organization for managing risk.	5	
CC3.1-POF6	Considers Materiality	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Ranking	RSK-05	Mechanisms exist to identify and assign a risk ranking to newly discovered security vulnerabilities that is based on industry-recognized practices.	5	
CC3.1-POF7	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workflows, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1-POF7	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1-POF8	Complies With Externally Established Frameworks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	5	
CC3.1-POF8	Complies With Externally Established Frameworks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Statutory, Regulatory & Contractual Compliance	CP-01	Mechanisms exist to facilitate the identification and implementation of relevant statutory, regulatory and contractual controls.	5	
CC3.1-POF8	Complies With Externally Established Frameworks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workflows, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC3.1.P0F8	Complies With Externally Established Framework	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F9	Considers the Required Level of Precision	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	5	
CC3.1.P0F9	Considers the Required Level of Precision	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Statutory, Regulatory & Contractual Compliance	CLP-01	Mechanisms exist to facilitate the identification and implementation of relevant statutory, regulatory and contractual controls.	5	
CC3.1.P0F9	Considers the Required Level of Precision	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1.P0F9	Considers the Required Level of Precision	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F10	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Status Reporting To Governing Body	GOV-01.2	Mechanisms exist to provide governance oversight reporting and recommendations to those entrusted to make executive decisions about matters considered material to the organization's Security, Compliance & Resilience Program (SCRP).	5	
CC3.1.P0F10	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contacts With Authorities	GOV-06	Mechanisms exist to identify and document appropriate contacts with relevant law enforcement and regulatory bodies.	5	
CC3.1.P0F10	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Status Reporting	GOV-17	Mechanisms exist to submit status reporting of the organization's security, compliance and/or resilience program to applicable statutory and/or regulatory authorities, as required.	5	
CC3.1.P0F10	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1.P0F10	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F11	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC3.1.P0F11	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Status Reporting To Governing Body	GOV-01.2	Mechanisms exist to provide governance oversight reporting and recommendations to those entrusted to make executive decisions about matters considered material to the organization's Security, Compliance & Resilience Program (SCRP).	5	
CC3.1.P0F11	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1.P0F11	Reflects Management's Choices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F12	Considers the Required Level of Precision	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1.P0F12	Considers the Required Level of Precision	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F13	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1.P0F13	Reflects Entity Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F14	Reflects External Laws and Regulations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Statutory, Regulatory & Contractual Compliance	CLP-01	Mechanisms exist to facilitate the identification and implementation of relevant statutory, regulatory and contractual controls.	10	
CC3.1.P0F14	Reflects External Laws and Regulations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1.P0F14	Reflects External Laws and Regulations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F15	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defining Business Context & Mission	GOV-08	Mechanisms exist to define the context of its business model and document the organization's mission.	5	
CC3.1.P0F15	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Define Control Objectives	GOV-09	Mechanisms exist to establish control objectives as the basis for the selection, implementation and management of the organization's internal security, compliance and resilience control system.	5	
CC3.1.P0F15	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1.P0F15	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F15	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Tolerance	RSK-01.3	Mechanisms exist to define organizational risk tolerance, the specified range of acceptable results.	5	
CC3.1.P0F15	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Threshold	RSK-01.4	Mechanisms exist to define organizational risk threshold, the level of risk exposure above which risks are addressed and below which risks may be accepted.	5	
CC3.1.P0F15	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Appetite	RSK-01.5	Mechanisms exist to define organizational risk appetite, the degree of uncertainty the organization is willing to accept in anticipation of a reward.	5	
CC3.1.P0F16	Establishes Sub-Objectives for Risk Assessment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CC3.1.P0F16	Establishes Sub-Objectives for Risk Assessment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.1.P0F16	Establishes Sub-Objectives for Risk Assessment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade-offs considered by the organization for managing risk.	5	
CC3.1.P0F16	Establishes Sub-Objectives for Risk Assessment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade-offs considered by the organization for managing risk.	5	
CC3.2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Risk Tolerance	RSK-01.3	Mechanisms exist to define organizational risk tolerance, the specified range of acceptable results.	10	
CC3.2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk-Based Security Categorization	RSK-02	Mechanisms exist to categorize Technology Assets, Applications, Services and/or Data (TAASD) in accordance with applicable law, regulations and contractual obligations that: (1) Document the security categorization results (including supporting rationale) in the security plan for systems; and (2) Ensure the security categorization decision is reviewed and approved by the asset owner.	5	
CC3.2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CC3.2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Impact Analysis (BIA)	RSK-08	Mechanisms exist to conduct a Business Impact Analysis (BIA) to identify and assess security, compliance and resilience risks.	5	
CC3.2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and monitoring performance against those plans.	5	
CC3.2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection Impact Assessment (DPIA)	RSK-10	Mechanisms exist to conduct a Data Protection Impact Assessment (DPIA) on Technology Assets, Applications and/or Services (TAAS) that store, process and/or transmit Personal Data (PD) to identify and remediate reasonably expected risks.	5	
CC3.2	Considers Tolerances for Risk	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Engineering Principles	SEA-01	Mechanisms exist to facilitate the implementation of industry-recognized security, compliance and resilience practices in the specification, implementation and modification of Technology Assets, Applications and/or Services (TAAS).	5	
CC3.2.P0F1	Includes Entity, Subsidiary, Division, Operating Unit, and Functional Levels	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Risk Management Program	RSK-01	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	10	
CC3.2.P0F1	Includes Entity, Subsidiary, Division, Operating Unit, and Functional Levels	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Identifier	Strength of Relationship	Notes
CC3.2-POF1	Includes Entity, Subsidiary Division, Operating Unit, and Functional Levels	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.2-POF2	Analyzes Internal and External Factors	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade offs considered by the organization for managing risk.	5	
CC3.2-POF2	Analyzes Internal and External Factors	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	10	
CC3.2-POF2	Analyzes Internal and External Factors	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.2-POF3	Involves Appropriate Levels of Management	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Status Reporting	GOV-17	Mechanisms exist to submit status reporting of the organization's security, compliance and/or resilience program to applicable statutory and/or regulatory authorities, as required.	5	
CC3.2-POF3	Involves Appropriate Levels of Management	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Risk Management Program	RSK-01	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	10	
CC3.2-POF3	Involves Appropriate Levels of Management	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	10	
CC3.2-POF4	Estimates Significance of Risks Identified	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Impact-Level Prioritization	RSK-02.1	Mechanisms exist to prioritize the impact level for Technology Assets, Applications and/or Services (TAAS) to prevent potential disruptions.	5	
CC3.2-POF4	Estimates Significance of Risks Identified	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Ranking	RSK-05	Mechanisms exist to identify and assign a risk ranking to newly discovered security vulnerabilities that is based on industry-recognized practices.	5	
CC3.2-POF5	Determines How to Respond to Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Risk Management Program	RSK-01	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	10	
CC3.2-POF5	Determines How to Respond to Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Risk Response	RSK-06.1	Mechanisms exist to ensure proper risk response actions were performed to remediate findings from security, compliance and/or resilience-related: (1) Assessments; (2) Incidents; and/or (3) Incidents.	10	
CC3.2-POF6	Identifies Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CC3.2-POF6	Identifies Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Catalog	RSK-03.1	Mechanisms exist to develop and keep current a catalog of applicable risks associated with the organization's business operations and technologies in use.	5	
CC3.2-POF6	Identifies Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.2-POF6	Identifies Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Threat Intelligence Program	THR-01	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	10	
CC3.2-POF6	Identifies Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Indicators of Exposure (IOE)	THR-02	Mechanisms exist to develop Indicators of Exposure (IOE) to understand the potential attack vectors that attackers could use to attack the organization.	5	
CC3.2-POF6	Identifies Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Intelligence Feeds	THR-03	Mechanisms exist to maintain situational awareness of vulnerabilities and evolving threats by leveraging the knowledge of attacker tactics, techniques and procedures to facilitate the implementation of preventative and compensating controls.	5	
CC3.2-POF6	Identifies Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Catalog	THR-09	Mechanisms exist to develop and keep current a catalog of applicable internal and external threats to the organization, both natural and manmade.	5	
CC3.2-POF6	Identifies Threats	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Analysis	THR-10	Mechanisms exist to identify, assess, prioritize and document the potential impact(s) and likelihood(s) of applicable internal and external threats.	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and monitoring performance against those plans.	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Assessment	RSK-09.1	Mechanisms exist to periodically assess supply chain risks associated with Technology Assets, Applications and/or Services (TAAS).	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Intelligence Program	THR-01	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Indicators of Exposure (IOE)	THR-02	Mechanisms exist to develop Indicators of Exposure (IOE) to understand the potential attack vectors that attackers could use to attack the organization.	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Intelligence Feeds	THR-03	Mechanisms exist to maintain situational awareness of vulnerabilities and evolving threats by leveraging the knowledge of attacker tactics, techniques and procedures to facilitate the implementation of preventative and compensating controls.	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM)	TPM-03	Mechanisms exist to: (1) Evaluate security risks and threat associated with Technology Assets, Applications and/or Services (TAAS) supply chains; and (2) Take appropriate remediation actions to minimize the organization's exposure to those risks and threats, as necessary.	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability & Patch Management Program (VPM)	VPM-01	Mechanisms exist to facilitate the implementation and monitoring of vulnerability management controls.	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Attack Surface Scope	VPM-01.1	Mechanisms exist to define and manage the scope for its attack surface management activities.	5	
CC3.2-POF7	Identifies Vulnerability of System Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Scanning	VPM-06	Mechanisms exist to detect vulnerabilities and configuration errors by routine vulnerability scanning of systems and applications.	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade offs considered by the organization for managing risk.	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Tolerance	RSK-01.3	Mechanisms exist to define organizational risk tolerance, the specified range of acceptable results.	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Threshold	RSK-01.4	Mechanisms exist to define organizational risk threshold, the level of risk exposure above which risks are addressed and below which risks may be accepted.	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Appetite	RSK-01.5	Mechanisms exist to define organizational risk appetite, the degree of uncertainty the organization is willing to accept in anticipation of a reward.	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Ranking	RSK-05	Mechanisms exist to identify and assign a risk ranking to newly discovered security vulnerabilities that is based on industry-recognized practices.	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and monitoring performance against those plans.	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Criticality Assessments	TPM-02	Mechanisms exist to identify, prioritize and assess suppliers and partners of critical Technology Assets, Applications and/or Services (TAAS) using a supply chain risk assessment process relative to their importance in supporting the delivery of high-value services.	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Risk Assessments & Approvals	TPM-04.1	Mechanisms exist to conduct a risk assessment prior to the acquisition or outsourcing of technology-related Technology Assets, Applications and/or Services (TAAS).	5	
CC3.2-POF8	Analyzes Threats and Vulnerabilities From Vendors, Business Partners, and Other Parties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	First-Party Declaration (1PD)	TPM-05.6	Mechanisms exist to obtain a First-Party Declaration (1PD) from applicable External Service Providers (ESPs) that provides assurance of compliance with specified statutory, regulatory and contractual obligations for security, compliance and resilience controls, including any flow-down requirements to subcontractors.	5	
CC3.2-POF9	Assesses the Significance of the Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.2-POF9	Assesses the Significance of the Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Assessment	RSK-09.1	Mechanisms exist to periodically assess supply chain risks associated with Technology Assets, Applications and/or Services (TAAS).	5	
CC3.2-POF9	Assesses the Significance of the Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Criticality Assessments	TPM-02	Mechanisms exist to identify, prioritize and assess suppliers and partners of critical Technology Assets, Applications and/or Services (TAAS) using a supply chain risk assessment process relative to their importance in supporting the delivery of high-value services.	5	
CC3.2-POF9	Assesses the Significance of the Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Risk Assessments & Approvals	TPM-04.1	Mechanisms exist to conduct a risk assessment prior to the acquisition or outsourcing of technology-related Technology Assets, Applications and/or Services (TAAS).	5	
CC3.2-POF9	Assesses the Significance of the Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Analysis	THR-10	Mechanisms exist to identify, assess, prioritize and document the potential impact(s) and likelihood(s) of applicable internal and external threats.	5	
CC3.2-POF9	Assesses the Significance of the Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability & Patch Management Program (VPM)	VPM-01	Mechanisms exist to facilitate the implementation and monitoring of vulnerability management controls.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC3.2-POF9	Assesses the Significance of the Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Attack Surface Scope	YPM-01.1	Mechanisms exist to define and manage the scope for its attack surface management activities.	5	
CC3.2-POF9	Assesses the Significance of the Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Exploitation Analysis	YPM-03.1	Mechanisms exist to identify, assess, prioritize and document the potential impact(s) and likelihood(s) of applicable internal and external threats exploiting known vulnerabilities.	5	
CC3.3	COSO Principle 8	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Threat Intelligence Program	THR-01.1	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	10	
CC3.3	COSO Principle 8	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Indicators of Exposure (IOE)	THR-02.2	Mechanisms exist to develop Indicators of Exposure (IOE) to understand the potential attack vectors that attackers could use to attack the organization.	5	
CC3.3	COSO Principle 8	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Insider Threat Program	THR-04.4	Mechanisms exist to implement an insider threat program that includes a cross-discipline insider threat incident handling team.	5	
CC3.3	COSO Principle 8	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Management	TPM-01.1	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CC3.3	COSO Principle 8	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Acquisition Strategies, Tools & Methods	TPM-03.1	Mechanisms exist to utilize tailored acquisition strategies, contract tools and procurement methods for the purchase of unique Technology Assets, Applications and/or Services (TAAS).	5	
CC3.3	COSO Principle 8	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Services	TPM-04.3	Mechanisms exist to mitigate the risks associated with third-party access to the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.3	COSO Principle 8	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Conflict of Interests	TPM-04.4	Mechanisms exist to ensure that the interests of external service providers are consistent with and reflect organizational interests.	5	
CC3.3-POF1	Considers Various Types of Fraud	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Governance	AST-01.1	Mechanisms exist to facilitate an IT Asset Management (ITAM) program to implement and manage asset management interests.	5	
CC3.3-POF1	Considers Various Types of Fraud	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01.1	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC3.3-POF1	Considers Various Types of Fraud	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Threat Intelligence Program	THR-01.1	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	10	
CC3.3-POF1	Considers Various Types of Fraud	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Insider Threat Program	THR-04.4	Mechanisms exist to implement an insider threat program that includes a cross-discipline insider threat incident handling team.	5	
CC3.3-POF2	Assesses Incentives and Pressures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01.1	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC3.3-POF2	Assesses Incentives and Pressures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Threat Intelligence Program	THR-01.1	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	10	
CC3.3-POF2	Assesses Incentives and Pressures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Insider Threat Program	THR-04.4	Mechanisms exist to implement an insider threat program that includes a cross-discipline insider threat incident handling team.	10	
CC3.3-POF3	Assesses Opportunities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01.1	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC3.3-POF3	Assesses Opportunities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Threat Intelligence Program	THR-01.1	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	10	
CC3.3-POF3	Assesses Opportunities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Insider Threat Program	THR-04.4	Mechanisms exist to implement an insider threat program that includes a cross-discipline insider threat incident handling team.	10	
CC3.3-POF4	Assesses Attitudes and Rationalizations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01.1	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC3.3-POF4	Assesses Attitudes and Rationalizations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Threat Intelligence Program	THR-01.1	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	10	
CC3.3-POF4	Assesses Attitudes and Rationalizations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Insider Threat Program	THR-04.4	Mechanisms exist to implement an insider threat program that includes a cross-discipline insider threat incident handling team.	10	
CC3.3-POF5	Considers the Risks Related to the Use of IT and Access to Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Human Resources Security Management	HRS-01.1	Mechanisms exist to facilitate the implementation of personnel security controls.	5	
CC3.3-POF5	Considers the Risks Related to the Use of IT and Access to Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Threat Intelligence Program	THR-01.1	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	10	
CC3.3-POF5	Considers the Risks Related to the Use of IT and Access to Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Insider Threat Program	THR-04.4	Mechanisms exist to implement an insider threat program that includes a cross-discipline insider threat incident handling team.	10	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Change Management Program	CHG-01.1	Mechanisms exist to facilitate the implementation of a change management program.	10	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02.2	Mechanisms exist to govern the technical configuration change control processes.	5	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Test, Validate & Document Changes	CHG-02.2	Mechanisms exist to appropriately test and document proposed changes in a non-production environment before changes are implemented in a production environment.	5	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Representative for Asset Lifecycle Changes	CHG-02.3	Mechanisms exist to include a cybersecurity and/or data protection representative in the configuration change control review process.	5	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Impact Analysis for Changes	CHG-03	Mechanisms exist to analyze proposed changes for potential security impacts, prior to the implementation of the change.	5	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Protection Portfolio Management	PRM-01.1	Mechanisms exist to facilitate the implementation of resource planning controls that provide a portfolio management approach to achieve security, compliance and resilience objectives.	5	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: 1) The resulting risks to organizational operations, assets, individuals and other organizations; and 2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Risk Assessments & Approvals	TPM-04.1	Mechanisms exist to conduct a risk assessment prior to the acquisition or outsourcing of technology-related Technology Assets, Applications and/or Services (TAAS).	5	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Review of Third-Party Services	TPM-08	Mechanisms exist to monitor, regularly review and assess External Service Providers (ESPs) for compliance with established contractual requirements for security, compliance and resilience controls.	5	
CC3.4	COSO Principle 9	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Managing Changes To Third-Party Services	TPM-10	Mechanisms exist to control changes to services by suppliers, taking into account the criticality of business Technology Assets, Applications, Services and/or Data (TAASD) that are in scope by the third party.	5	
CC3.4-POF1	Assesses Changes in the External Environment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Management Program	RSK-01.1	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	5	
CC3.4-POF1	Assesses Changes in the External Environment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CC3.4-POF1	Assesses Changes in the External Environment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.4-POF2	Assesses Changes in the Business Model	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Management Program	RSK-01.1	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	5	
CC3.4-POF2	Assesses Changes in the Business Model	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CC3.4-POF2	Assesses Changes in the Business Model	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.4-POF3	Assesses Changes in Leadership	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC3.4-POF3	Assesses Changes in Leadership	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Management Program	RSK-01.1	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	5	
CC3.4-POF3	Assesses Changes in Leadership	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CC3.4-POF3	Assesses Changes in Leadership	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.4-POF4	Assesses Changes in Systems and Technology	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01.1	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC3.4-POF4	Assesses Changes in Systems and Technology	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02.2	Mechanisms exist to govern the technical configuration change control processes.	5	
CC3.4-POF4	Assesses Changes in Systems and Technology	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Impact Analysis for Changes	CHG-03	Mechanisms exist to analyze proposed changes for potential security impacts, prior to the implementation of the change.	5	
CC3.4-POF4	Assesses Changes in Systems and Technology	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Risk Management Program	RSK-01.1	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	10	
CC3.4-POF4	Assesses Changes in Systems and Technology	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CC3.4-POF4	Assesses Changes in Systems and Technology	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.4-POF5	Assesses Changes in Vendor and Business Partner Relationships	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Risk Management Program	RSK-01.1	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	10	
CC3.4-POF5	Assesses Changes in Vendor and Business Partner Relationships	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CC3.4-POF5	Assesses Changes in Vendor and Business Partner Relationships	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC3.4-POF5	Assesses Changes in Vendor and Business Partner Relationships	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Third-Party Management	TPM-01.1	Mechanisms exist to facilitate the implementation of third-party management controls.	10	
CC3.4-POF5	Assesses Changes in Vendor and Business Partner Relationships	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Scope Review	TPM-05.2	Mechanisms exist to perform recurring validation of the Responsible, Accountable, Supportive, Consulted & Informed (RACSI) matrix, or similar documentation, to ensure security, compliance and resilience control assignments accurately reflect current: 1) Contractual obligations for the External Service Provider (ESP); 2) Business practices; 3) Applicable stakeholders; and 4) Deployed Technology Assets, Applications and/or Services (TAAS).	5	
CC3.4-POF5	Assesses Changes in Vendor and Business Partner Relationships	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Review of Third-Party Services	TPM-08	Mechanisms exist to monitor, regularly review and assess External Service Providers (ESPs) for compliance with established contractual requirements for security, compliance and resilience controls.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC3.4-POF5	Assesses Changes in Vendor and Business Partner Relationships	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Managing Changes To Third Party Services	TPM-10	Mechanisms exist to control changes to services by suppliers, taking into account the criticality of business Technology Assets, Applications, Services and/or Data (TAASD) that are in scope by the third party.	5	
CC3.4-POF6	Assesses Changes in Threats and Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Intelligence Program	THR-01	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	5	
CC3.4-POF6	Assesses Changes in Threats and Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Analysis	THR-10	Mechanisms exist to identify, assess, prioritize and document the potential impacts and likelihoods of applicable internal and external threats.	5	
CC3.4-POF6	Assesses Changes in Threats and Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability & Patch Management Program (VPM)	VPM-01	Mechanisms exist to facilitate the implementation and monitoring of vulnerability management controls.	5	
CC3.4-POF6	Assesses Changes in Threats and Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Attack Surface Scope	VPM-01.1	Mechanisms exist to define and manage the scope for its attack surface management activities.	5	
CC3.4-POF6	Assesses Changes in Threats and Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Ranking	VPM-03	Mechanisms exist to identify and assign a risk ranking to newly discovered security vulnerabilities using reputable outside sources for security vulnerability information.	5	
CC3.4-POF6	Assesses Changes in Threats and Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Exploitation Analysis	VPM-03.1	Mechanisms exist to identify, assess, prioritize and document the potential impact and likelihoods of applicable internal and external threats exploiting from vulnerabilities.	5	
CC3.4-POF6	Assesses Changes in Threats and Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Scanning	VPM-06	Mechanisms exist to detect vulnerabilities and configuration errors by routine vulnerability scanning of systems and applications.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Assessments	CP-03	Mechanisms exist to regularly review processes and documented procedures to ensure conformity with organization's security, compliance and/or resilience policies, standards and other applicable requirements.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Functional Review Of Security, Compliance & Resilience Controls	CP-03.2	Mechanisms exist to regularly review Technology Assets, Applications and/or Services (TAAS) for adherence to the organization's security, compliance and/or resilience policies and standards.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Audit Activities	CP-04	Mechanisms exist to thoughtfully plan audits by including input from operational risk and compliance teams to minimize the impact of audit activities on business operations.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRP) measures of performance.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Key Performance Indicators (KPIs)	GOV-05.1	Mechanisms exist to develop, report and monitor Key Performance Indicators (KPIs) to assist organizational management in performance monitoring and trend analysis of the Security, Compliance & Resilience Program (SCRP).	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Key Risk Indicators (KRIs)	GOV-05.2	Mechanisms exist to develop, report and monitor Key Risk Indicators (KRIs) to assist senior management in performance monitoring and trend analysis of the Security, Compliance & Resilience Program (SCRP).	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Assurance (IA) Operations	IAO-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience assessment and authorization controls.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assessments	IAO-02	Mechanisms exist to formally assess the security, compliance and resilience controls in Technology Assets, Applications and/or Services (TAAS) through Information Assurance Program (IAP) activities to determine the extent to which the controls are implemented correctly, operating as intended and producing the desired outcome with respect to meeting expected requirements.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assessor Independence	IAO-02.1	Mechanisms exist to ensure assessors or assessment teams have the appropriate independence to conduct security, compliance and/or resilience control assessments.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Specialized Assessments	IAO-02.2	Mechanisms exist to conduct specialized assessments for: 1) Statutory, regulatory and contractual compliance obligations; 2) Monitoring capabilities; 3) Mobile devices; 4) Databases; 5) Application security; 6) Embedded technologies (e.g., IoT, OT, etc.); 7) Vulnerability management; 8) Malicious code; 9) Insider threats; 10) Performance/load testing; and/or 11) Artificial Intelligence and Autonomous Technologies (AAT).	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Plan / Coordinate with Other Organizational Entities	IAO-03.1	Mechanisms exist to plan and coordinate Information Assurance Program (IAP) activities with affected stakeholders before conducting such activities in order to reduce the potential impact on operations.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Analysis & Flow Remediation During Development	IAO-04	Mechanisms exist to require system developers and integrators to create and execute a Security Testing and Evaluation (ST&E) plan, or similar process, to identify and remediate flaws during development.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Technical Verification	IAO-06	Mechanisms exist to perform Information Assurance Program (IAP) activities to evaluate the design, implementation and effectiveness of technical security, compliance and resilience controls.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Allocation of Resources	PRM-03	Mechanisms exist to identify and allocate resources for management, operational, technical and protection requirements within business process planning for projects / initiatives.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience in Project Management	PRM-04	Mechanisms exist to assess security, compliance and resilience controls in system project development to determine the extent to which the controls are implemented correctly, operating as intended and producing the desired outcome with respect to meeting requirements.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Requirements Definition	PRM-05	Mechanisms exist to identify critical system components and functions by performing a criticality analysis for critical Technology Assets, Applications and/or Services (TAAS) at each decision point in the Secure Development Life Cycle (SDLC).	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determine: 1) The resulting risk to organizational operations, assets, individuals and other organizations; and 2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Management Program	RSK-01	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and maintaining performance against those plans.	5	
CC4.1	COSO Principle 16	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alignment With Enterprise Architecture	SEA-02	Mechanisms exist to develop an enterprise architecture, aligned with industry-recognized practices, with consideration for security, compliance and resilience principles that addresses risk to organizational operations, assets, individuals and other organizations.	5	
CC4.1-POF1	Considers a Mix of Ongoing and Separate Evaluations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Audit Function	CP-02.1	Mechanisms exist to implement an internal audit function that is capable of providing senior organization management with insights into the appropriateness of the organization's technology and information governance processes.	5	
CC4.1-POF1	Considers a Mix of Ongoing and Separate Evaluations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Testing & Throughout Development	TD-09	Mechanisms exist to require system developers/integrators consult with security, compliance and/or resilience personnel to: 1) Create and implement a Security Testing and Evaluation (ST&E) plan, or similar capability; 2) Implement a verifiable flow remediation process to correct weaknesses and deficiencies identified during the control testing and evaluation process; and 3) Document the results.	5	
CC4.1-POF2	Considers Rate of Change	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRP) measures of performance.	5	
CC4.1-POF2	Considers Rate of Change	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Audit Function	CP-02.1	Mechanisms exist to implement an internal audit function that is capable of providing senior organization management with insights into the appropriateness of the organization's technology and information governance processes.	5	
CC4.1-POF3	Establishes Baseline Understanding	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Audit Function	CP-02.1	Mechanisms exist to implement an internal audit function that is capable of providing senior organization management with insights into the appropriateness of the organization's technology and information governance processes.	5	
CC4.1-POF4	Uses Knowledgeable Personnel	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Audit Function	CP-02.1	Mechanisms exist to implement an internal audit function that is capable of providing senior organization management with insights into the appropriateness of the organization's technology and information governance processes.	5	
CC4.1-POF4	Uses Knowledgeable Personnel	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Specialized Assessments	IAO-02.2	Mechanisms exist to conduct specialized assessments for: 1) Statutory, regulatory and contractual compliance obligations; 2) Monitoring capabilities; 3) Mobile devices; 4) Databases; 5) Application security; 6) Embedded technologies (e.g., IoT, OT, etc.); 7) Vulnerability management; 8) Malicious code; 9) Insider threats; 10) Performance/load testing; and/or 11) Artificial Intelligence and Autonomous Technologies (AAT).	5	
CC4.1-POF5	Integrates With Business Processes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Audit Function	CP-02.1	Mechanisms exist to implement an internal audit function that is capable of providing senior organization management with insights into the appropriateness of the organization's technology and information governance processes.	5	
CC4.1-POF6	Adjusts Scope and Frequency	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Audit Function	CP-02.1	Mechanisms exist to implement an internal audit function that is capable of providing senior organization management with insights into the appropriateness of the organization's technology and information governance processes.	5	
CC4.1-POF7	Objectively Evaluates	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Audit Function	CP-02.1	Mechanisms exist to implement an internal audit function that is capable of providing senior organization management with insights into the appropriateness of the organization's technology and information governance processes.	5	
CC4.1-POF8	Considers Different Types of Ongoing and Separate Evaluations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Audit Function	CP-02.1	Mechanisms exist to implement an internal audit function that is capable of providing senior organization management with insights into the appropriateness of the organization's technology and information governance processes.	5	
CC4.1-POF8	Considers Different Types of Ongoing and Separate Evaluations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Assurance (IA) Operations	IAO-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience assessment and authorization controls.	5	
CC4.1-POF8	Considers Different Types of Ongoing and Separate Evaluations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assessments	IAO-02	Mechanisms exist to formally assess the security, compliance and resilience controls in Technology Assets, Applications and/or Services (TAAS) through Information Assurance Program (IAP) activities to determine the extent to which the controls are implemented correctly, operating as intended and producing the desired outcome with respect to meeting expected requirements.	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Status Reporting To Governing Body	GOV-01.2	Mechanisms exist to provide governance oversight reporting and recommendations to senior management to make executive decisions about matters considered material to the organization's Security, Compliance & Resilience Program (SCRP).	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Non-Compliance Oversight	CP-01.1	Mechanisms exist to document and review instances of non-compliance with statutory, regulatory and/or contractual obligations to develop appropriate risk mitigation actions.	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Analysis & Flow Remediation During Development	IAO-04	Mechanisms exist to require system developers and integrators to create and execute a Security Testing and Evaluation (ST&E) plan, or similar process, to identify and remediate flaws during development.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Capabilities Deficiency Tracking	IAO-05	Mechanisms exist to govern identified deficiencies (e.g., Plan of Action and Milestones (PAM) or similar methodology) that formally documents, at a minimum: (1) Deficiency tracking number; (2) Applicable security, compliance and/or resilience control; (3) Description of the deficiency(ies); (4) Risk associated with the deficiency(ies); (5) Source deficiency identification/detection; (6) Temporary compensating controls, if applicable; (7) Point of Contact (POC) (e.g., asset/process owner); (8) Resources required to conduct remediation actions; (9) Planned remedial actions to the deficiency(ies); (10) Proposed remediation timeline; and (11) Disposition statement (e.g., closeout summary).	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Remediation	RSK-06	Mechanisms exist to remediate risks to an acceptable level.	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Developer Threat Analysis & Flow Remediation	TD4-15	Mechanisms exist to require system developers and integrators to develop and implement an ongoing Security Testing and Evaluation (ST&E) plan, or similar process, to objectively identify and remediate vulnerabilities prior to release to production.	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Deficiency Remediation	TP4-09	Mechanisms exist to address weaknesses or deficiencies in supply chain elements identified during independent or organizational assessments of such elements.	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Remediation Process	VP4-02	Mechanisms exist to ensure that vulnerabilities are properly identified, tracked and remediated.	5	
CC4.2	COSO Principle 17	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continuous Vulnerability Remediation Activities	VM4-04	Mechanisms exist to address new threats and vulnerabilities on an ongoing basis and ensure assets are protected against known attacks.	5	
CC4.2-POF1	Assesses Results	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC4.2-POF1	Assesses Results	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Status Reporting To Governing Body	GOV-01.2	Mechanisms exist to provide governance oversight reporting and recommendations to those entrusted to make executive decisions about matters considered material to the organization's Security, Compliance & Resilience Program (SCRP).	5	
CC4.2-POF1	Assesses Results	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRP) measures of performance.	5	
CC4.2-POF1	Assesses Results	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Non-Compliance Oversight	CP1-01.1	Mechanisms exist to document and review instances of non-compliance with statutory, regulatory and/or contractual obligations to develop appropriate risk mitigation actions.	5	
CC4.2-POF1	Assesses Results	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Controls Oversight	CP1-02	Mechanisms exist to provide a security, compliance and resilience controls oversight function that reports to the organization's executive leadership.	5	
CC4.2-POF1	Assesses Results	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assess Controls	GOV-15.3	Mechanisms exist to compel data and/or process owners to assess (1) required security, compliance and resilience controls for each Technology Asset, Application and/or Service (TAAS) under their control are: 1) Implemented correctly; and 2) Operating as intended.	5	
CC4.2-POF2	Communicates Deficiencies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Steering Committee & Program Oversight	GOV-01.1	Mechanisms exist to align security, compliance and resilience capabilities with business requirements through a steering committee or advisory board, comprised of key cybersecurity, data protection and business executives, which meets formally and on a regular basis.	5	
CC4.2-POF2	Communicates Deficiencies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Status Reporting To Governing Body	GOV-01.2	Mechanisms exist to provide governance oversight reporting and recommendations to those entrusted to make executive decisions about matters considered material to the organization's Security, Compliance & Resilience Program (SCRP).	5	
CC4.2-POF2	Communicates Deficiencies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Non-Compliance Oversight	CP1-01.1	Mechanisms exist to document and review instances of non-compliance with statutory, regulatory and/or contractual obligations to develop appropriate risk mitigation actions.	5	
CC4.2-POF2	Communicates Deficiencies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Controls Oversight	CP1-02	Mechanisms exist to provide a security, compliance and resilience controls oversight function that reports to the organization's executive leadership.	5	
CC4.2-POF3	Monitors Corrective Action	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Non-Compliance Oversight	CP1-01.1	Mechanisms exist to document and review instances of non-compliance with statutory, regulatory and/or contractual obligations to develop appropriate risk mitigation actions.	5	
CC4.2-POF3	Monitors Corrective Action	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Controls Oversight	CP1-02	Mechanisms exist to provide a security, compliance and resilience controls oversight function that reports to the organization's executive leadership.	5	
CC4.2-POF3	Monitors Corrective Action	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Capabilities Deficiency Tracking	IAO-05	Mechanisms exist to govern identified deficiencies (e.g., Plan of Action and Milestones (PAM) or similar methodology) that formally documents, at a minimum: (1) Deficiency tracking number; (2) Applicable security, compliance and/or resilience control; (3) Description of the deficiency(ies); (4) Risk associated with the deficiency(ies); (5) Source deficiency identification/detection; (6) Temporary compensating controls, if applicable; (7) Point of Contact (POC) (e.g., asset/process owner); (8) Resources required to conduct remediation actions; (9) Planned remedial actions to the deficiency(ies); (10) Proposed remediation timeline; and (11) Disposition statement (e.g., closeout summary).	5	
CC4.2-POF3	Monitors Corrective Action	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Register	RSK-04.1	Mechanisms exist to maintain a risk register that facilitates monitoring and reporting of risks.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Select Controls	GOV-15.1	Mechanisms exist to compel data and/or process owners to select required security, compliance and resilience controls for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Implement Controls	GOV-15.2	Mechanisms exist to compel data and/or process owners to implement required security, compliance and resilience controls for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Separation of Duties (SoD)	HRS-11	Mechanisms exist to implement and maintain Separation of Duties (SoD) to prevent potential inappropriate activity without collusion.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Standardized Operating Procedures (SOP)	OPS-01.1	Mechanisms exist to identify and document Standardized Operating Procedures (SOP), or similar documentation, to enable the proper execution of day-to-day / assigned tasks.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Concept Of Operations (CONOPS)	OPS-02	Mechanisms exist to develop a Security Concept of Operations (CONOPS), or a similarly-defined plan for achieving cybersecurity objectives, that documents management, operational and technical measures implemented to apply defense-in-depth techniques that is communicated to all appropriate stakeholders.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Management Program	RSK-01	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Engineering Principles	SEA-01	Mechanisms exist to facilitate the implementation of industry-recognized security, compliance and resilience practices in the specification, design, development, implementation and modification of Technology Assets, Applications and/or Services (TAAS).	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Centralized Management of Security, Compliance & Resilience Controls	SEA-01.1	Mechanisms exist to centrally manage the organization-wide management and implementation of security, compliance and resilience controls, and related processes.	5	
CCS.1	COSO Principle 10	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alignment With Enterprise Architecture	SEA-02	Mechanisms exist to develop an enterprise architecture, aligned with industry-recognized leading practices, with consideration for security, compliance and resilience principles that addresses risk to organizational operations, assets, individuals and other organizations.	5	
CCS.1-POF1	Integrates With Risk Assessment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1-POF2	Considers Entry-Specific Factors	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defining Business Context & Mission	GOV-08	Mechanisms exist to define the context of its business model and document the organization's mission.	5	
CCS.1-POF2	Considers Entry-Specific Factors	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1-POF3	Determines Relevant Business Processes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1-POF4	Evaluates a Mix of Control Activity Types	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1-POF5	Considers at What Level Activities Are Applied	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1-POF5	Considers at What Level Activities Are Applied	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Targeted Capability Maturity Levels	PRM-01.2	Mechanisms exist to define and identify targeted capability maturity levels.	5	
CCS.1-POF6	Addresses Segregation of Duties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Operationalizing Security, Compliance & Resilience Capabilities	GOV-15	Mechanisms exist to compel data and/or process owners to operationalize security, compliance and resilience practices for each Technology Asset, Application and/or Service (TAAS) under their control.	5	
CCS.1-POF6	Addresses Segregation of Duties	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Separation of Duties (SoD)	HRS-11	Mechanisms exist to implement and maintain Separation of Duties (SoD) to prevent potential inappropriate activity without collusion.	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Portfolio Management	PRM-01	Mechanisms exist to facilitate the implementation of resource planning controls that provide a portfolio management approach to achieve security, compliance and resilience objectives.	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Project Management	PRM-04	Mechanisms exist to assess security, compliance and resilience controls in system project development and determine the extent to which the controls are implemented correctly, operating as intended and producing the desired outcome with respect to meeting the requirements.	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Requirements Definition	PRM-05	Mechanisms exist to identify critical system components and functions by performing a analysis for critical Technology Assets, Applications and/or Services (TAAS) at pre-defined decision points in the Secure Development Life Cycle (SDLC).	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Development Life Cycle (SDLC) Management	PRM-07	Mechanisms exist to ensure changes to Technology Assets, Applications and/or Services (TAAS) within the Secure Development Life Cycle (SDLC) are controlled through formal change control procedures.	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Impact Analysis (BIA)	RSK-08	Mechanisms exist to conduct a Business Impact Analysis (BIA) to identify and assess security, compliance and resilience risks.	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection Impact Assessment (DPIA)	RSK-10	Mechanisms exist to conduct a Data Protection Impact Assessment (DPIA) on Technology Assets, Applications and/or Services (TAAS) that store, process and transmit Personal Data (PD) to identify and remediate reasonably-expected risks.	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Engineering Principles	SEA-01	Mechanisms exist to facilitate the implementation of industry-recognized security, compliance and resilience practices in the specification, design, development, implementation and modification of Technology Assets, Applications and/or Services (TAAS).	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Technology Development & Acquisition	TD4-01	Mechanisms exist to facilitate the implementation of tailored development and acquisition strategies, contract tools and procurement methods to meet unique business requirements.	5	
CCS.2	COSO Principle 11	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Minimum Viable Product (MVP) Requirements	TD4-02	Mechanisms exist to design, develop and procure Technology Assets, Applications and/or Services (TAAS) in a way that risk-based technical and functional specifications ensure Minimum Viable Product (MVP) criteria establish an appropriate level of security and resiliency based on applicable risks and threats.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Framework	Strength of Relationship	Notes
CCS.2-PDF1	Determines Dependency Between the Use of Technology in Business Processes and Technology General Controls	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Asset-Service Dependencies	AST-01.1	Mechanisms exist to identify and assess the security of Technology Assets, Applications and/or Services (TAAS) that support more than one critical business function.	10	
CCS.2-PDF2	Establishes Relevant Technology Infrastructure Control Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Control Applicability Through Graphical Representation	AST-04.2	Mechanisms exist to ensure control applicability is appropriately determined for Technology Assets, Applications and/or Services (TAAS) and third parties by graphically representing applicable boundaries.	5	
CCS.2-PDF2	Establishes Relevant Technology Infrastructure Control Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Compliance Scope	CP1-01.2	Mechanisms exist to document and validate the scope of security, compliance and resilience controls that are determined to meet statutory, regulatory and/or contractual compliance obligations.	5	
CCS.2-PDF3	Establishes Relevant Security Management Process Controls Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Least Functionality	CFG-03	Mechanisms exist to configure systems to provide only essential capabilities by specifically prohibiting or restricting the use of ports, protocols, and/or services.	5	
CCS.2-PDF3	Establishes Relevant Security Management Process Controls Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Access Control (RBAC)	IAC-08	Mechanisms exist to enforce Role-Based Access Control (RBAC) for Technology Assets, Applications, and/or Data (TAASD) to restrict access to individuals assigned specific roles with legitimate business needs.	5	
CCS.2-PDF3	Establishes Relevant Security Management Process Controls Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Least Privilege	IAC-21	Mechanisms exist to utilize the concept of least privilege, allowing only authorized access to processes necessary to accomplish assigned tasks in accordance with organizational business functions.	5	
CCS.2-PDF4	Establishes Relevant Technology Acquisition, Development, and Maintenance Process Control Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Technology Development & Acquisition	IDA-01	Mechanisms exist to facilitate the implementation of tailored development and acquisition strategies, contract tools and procurement methods to meet unique business needs.	10	
CCS.3	COSO Principle 12	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Publishing Security, Compliance & Resilience Program	GOV-02	Mechanisms exist to establish, maintain and disseminate policies, standards and procedures necessary for secure, compliant and resilient capabilities.	5	
CCS.3	COSO Principle 12	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Periodic Review & Update of Security, Compliance & Resilience Program	GOV-03	Mechanisms exist to review the Security, Compliance & Resilience Program (SCRIP), including policies, standards and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy and effectiveness.	5	
CCS.3	COSO Principle 12	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Competency Requirements for Security-Related Positions	HRS-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	5	
CCS.3	COSO Principle 12	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Personnel	HRS-10	Mechanisms exist to govern third-party personnel by reviewing and monitoring third-party security, compliance and/or resilience roles and responsibilities.	5	
CCS.3	COSO Principle 12	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Standardized Operating Procedures (SOP)	OPS-01.1	Mechanisms exist to identify and document Standardized Operating Procedures (SOP), or similar documentation, to enable the proper execution of day-to-day / assigned tasks.	5	
CCS.3-PDF1	Establishes Policies and Procedures to Support Deployment of Management's Directive	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Publishing Security, Compliance & Resilience Program	GOV-02	Mechanisms exist to establish, maintain and disseminate policies, standards and procedures necessary for secure, compliant and resilient capabilities.	5	
CCS.3-PDF1	Establishes Policies and Procedures to Support Deployment of Management's Directive	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business As Usual (BAU) Security, Compliance & Resilience Practices	GOV-14	Mechanisms exist to incorporate security, compliance and resilience principles into Business As Usual (BAU) practices through executive leadership involvement.	5	
CCS.3-PDF2	Establishes Responsibility and Accountability for Executing Policies and Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assigned Security, Compliance & Resilience Responsibilities	GOV-04	Mechanisms exist to assign one or more qualified individuals with the mission and resources to centrally manage, coordinate, develop, implement and maintain an enterprise-wide Security, Compliance & Resilience Program (SCRIP).	5	
CCS.3-PDF2	Establishes Responsibility and Accountability for Executing Policies and Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Accountability Structure	GOV-04.1	Mechanisms exist to ensure an accountability structure so that appropriate teams and individuals are empowered, responsible and trained for managing, measuring and managing Technology Assets, Applications, Services and/or Data (TAASD)-related risks.	5	
CCS.3-PDF2	Establishes Responsibility and Accountability for Executing Policies and Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CCS.3-PDF3	Performs in a Timely Manner	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Standardized Operating Procedures (SOP)	OPS-01.1	Mechanisms exist to identify and document Standardized Operating Procedures (SOP), or similar documentation, to enable the proper execution of day-to-day / assigned tasks.	5	
CCS.3-PDF3	Performs in a Timely Manner	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
CCS.3-PDF4	Takes Corrective Action	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Remediation	RSK-06	Mechanisms exist to remediate risks to an acceptable level.	5	
CCS.3-PDF4	Takes Corrective Action	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Remediation Process	VPM-02	Mechanisms exist to ensure that vulnerabilities are properly identified, tracked and remediated.	5	
CCS.3-PDF5	Performs Using Competent Personnel	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	AI & Autonomous Technologies Stakeholder Engagement	AAT-13.1	Mechanisms exist to ensure Artificial Intelligence (AI) and Autonomous Technologies (AAT)-related operator and practitioner proficiency requirements for Artificial Intelligence (AI) and Autonomous Technologies (AAT) are defined, assessed and documented.	5	
CCS.3-PDF5	Performs Using Competent Personnel	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Competency Requirements for Security-Related Positions	HRS-03.2	Mechanisms exist to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	5	
CCS.3-PDF6	Reassesses Policies and Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Periodic Review & Update of Security, Compliance & Resilience Program	GOV-03	Mechanisms exist to review the Security, Compliance & Resilience Program (SCRIP), including policies, standards and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy and effectiveness.	10	
CCS.3-PDF6	Reassesses Policies and Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Measures of Performance	GOV-05	Mechanisms exist to develop, report and monitor Security, Compliance & Resilience Program (SCRIP) measures of performance.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Use of Cryptographic Controls	CRY-01	Mechanisms exist to facilitate the implementation of cryptographic protections controls using known public standards and trusted cryptographic technologies.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Transmission Confidentiality	CRY-03	Cryptographic mechanisms exist to protect the confidentiality of data being transmitted.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Encrypting Data At Rest	CRY-05	Cryptographic mechanisms exist to prevent unauthorized disclosure of data at rest.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Public Key Infrastructure (PKI)	CRY-08	Mechanisms exist to securely implement an internal Public Key Infrastructure (PKI) infrastructure or integrate PKI services from a reputable PII service provider.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cryptographic Key Management	CRY-09	Mechanisms exist to facilitate cryptographic key management controls to protect the confidentiality, integrity and availability of keys.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Symmetric Keys	CRY-09.1	Mechanisms exist to facilitate the production and management of symmetric cryptographic keys using Federal Information Processing Standards (FIPS)-compliant key management technology and processes.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asymmetric Keys	CRY-09.2	Mechanisms exist to facilitate the production and management of asymmetric cryptographic keys using Federal Information Processing Standards (FIPS)-compliant key management technology and processes that protect the user's private key.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identity & Access Management (IAM)	IAC-01	Mechanisms exist to facilitate the implementation of identification and access management controls.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Organizational Users	IAC-02	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) organizational users and processes acting on behalf of organizational users.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authentication for Non-Organizational Users	IAC-03	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) third-party users and processes that provide services to the organization.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Devices	IAC-04	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) devices before establishing a connection using bidirectional authentication that is cryptographically based and replay resistant.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Third-Party Technology Assets, Applications and/or Services (TAAS)	IAC-05	Mechanisms exist to identify and authenticate third-party Technology Assets, Applications and/or Services (TAAS).	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Access Control (RBAC)	IAC-08	Mechanisms exist to enforce Role-Based Access Control (RBAC) for Technology Assets, Applications, and/or Data (TAASD) to restrict access to individuals assigned specific roles with legitimate business needs.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identifier Management (User Names)	IAC-09	Mechanisms exist to govern naming standards for usernames and Technology Assets, Applications and/or Services (TAAS).	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Identity (ID) Management	IAC-09.1	Mechanisms exist to ensure proper user identification management for non-consumer users and administrators.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authenticator Management	IAC-10	Mechanisms exist to: (1) Securely manage authenticators for users and devices; and (2) Ensure the strength of authentication is appropriate to the classification of the data being accessed.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Default Authenticators	IAC-10.8	Mechanisms exist to ensure default authenticators are changed as part of account creation or system installation.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Account Management	IAC-15	Mechanisms exist to proactively govern account management of individual, group, system, service, application, guest and temporary accounts.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Privileged Account Management (PAM)	IAC-16	Mechanisms exist to restrict and control privileged access rights for users and Technology Assets, Applications and/or Services (TAAS).	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Access Enforcement	IAC-20	Mechanisms exist to enforce Logical Access Control (LAC) permissions that conform to the principle of "least privilege."	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Least Privilege	IAC-21	Mechanisms exist to utilize the concept of least privilege, allowing only authorized access to processes necessary to accomplish assigned tasks in accordance with organizational business functions.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Security Controls (NSC)	NET-01	Mechanisms exist to develop, govern & update procedures to facilitate the implementation of Network Security Controls (NSC).	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Boundary Protection	NET-03	Mechanisms exist to monitor and control communications at the external network boundary and at key internal boundaries within the network.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Limit Network Connections	NET-03.1	Mechanisms exist to limit the number of concurrent external network connections to its Technology Assets, Applications and/or Services (TAAS).	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Flow Enforcement - Access Control Lists (ACLs)	NET-04	Mechanisms exist to implement and govern Access Control Lists (ACLs) to provide data flow enforcement that explicitly restrict network traffic to only what is authorized.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	External System Connections	NET-05.1	Mechanisms exist to prohibit the direct connection of a sensitive system to an external network without the use of an organization-defined boundary protection device.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Segmentation (macrosegmentation)	NET-06	Mechanisms exist to ensure network architecture utilizes network segmentation to isolate Technology Assets, Applications and/or Services (TAAS) to protect from other network resources.	5	
CC6.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Management	NET-06.1	Mechanisms exist to implement security management submits to isolate security tools and support components from other internal system components by implementing separate subnetworks with managed interfaces to other components of the system.	5	
CC6.1-PDF1	Identifies and Manages the Inventory of Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Asset Governance	AST-01	Mechanisms exist to facilitate an IT Asset Management (ITAM) program to implement and manage asset management controls.	10	
CC6.1-PDF1	Identifies and Manages the Inventory of Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Inventories	AST-02	Mechanisms exist to perform inventories of Technology Assets, Applications, Services and/or Data (TAASD) that: (1) Accurately reflects the current TAASD in use; (2) Identifies authorized software products, including business justification details; (3) Is at the level of granularity deemed necessary for tracking and reporting; (4) Includes organization-defined information deemed necessary to achieve effective privacy accountability; and (5) Is available for review and audit by designated organizational personnel.	5	
CC6.1-PDF1	Identifies and Manages the Inventory of Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Scope Classification	AST-04.1	Mechanisms exist to determine security, compliance and resilience control applicability by identifying, assigning and documenting the appropriate asset scope categorization for Technology Assets, Applications and/or Services (TAAS) and personnel (internal and third-parties).	5	

FD#	FD# Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF)	Strength of Relationship	Notes
CC6.1-POF1	Identifies and Manages the Inventory of Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data & Asset Classification	DCH-02	Mechanisms exist to ensure data and assets are categorized in accordance with applicable statutory, regulatory and contractual requirements.	5	
CC6.1-POF2	Assesses New Architectures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Information Assurance (IA) Operations	IAO-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience assessment and authorization controls.	10	
CC6.1-POF2	Assesses New Architectures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Assessments	IAO-02	Mechanisms exist to formally assess the security, compliance and resilience controls in Technology Assets, Applications and/or Services (TAAS) through Information Assurance Program (IAP) activities to determine the extent to which the controls are implemented properly, operating as intended and producing the desired outcome with respect to meeting expected requirements.	5	
CC6.1-POF2	Assesses New Architectures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Engineering Principles	SEA-01	Mechanisms exist to facilitate the implementation of industry-recognized security, compliance and resilience practices in the specification, design, development, implementation and modification of Technology Assets, Applications and/or Services (TAAS).	5	
CC6.1-POF2	Assesses New Architectures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alignment With Enterprise Architecture	SEA-02	Mechanisms exist to develop an enterprise architecture, aligned with industry-recognized practices, with consideration for security, compliance and resilience principles that addresses risk to organizational operations, assets, individuals and other organizations.	5	
CC6.1-POF3	Restricts Logical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Identity & Access Management (IAM)	IAI-01	Mechanisms exist to facilitate the implementation of identification and access management controls.	10	
CC6.1-POF3	Restricts Logical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authenticate, Authorize and Audit (AAA)	IAI-01.2	Mechanisms exist to strictly govern the use of Authenticate, Authorize and Audit (AAA) solutions, both on-premises and those hosted by an External Service Provider (ESP).	5	
CC6.1-POF3	Restricts Logical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Organizational Users	IAI-02	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) organizational users and processes acting on behalf of organizational users.	5	
CC6.1-POF3	Restricts Logical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Non-Organizational Users	IAI-03	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) third-party users and processes that provide services to the organization.	5	
CC6.1-POF3	Restricts Logical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Devices	IAI-04	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) devices before establishing a connection using bidirectional authentication that is cryptographically-based and replay resistant.	5	
CC6.1-POF4	Identifies and Authenticates Users	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authenticate, Authorize and Audit (AAA)	IAI-01.2	Mechanisms exist to strictly govern the use of Authenticate, Authorize and Audit (AAA) solutions, both on-premises and those hosted by an External Service Provider (ESP).	5	
CC6.1-POF4	Identifies and Authenticates Users	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Organizational Users	IAI-02	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) organizational users and processes acting on behalf of organizational users.	5	
CC6.1-POF4	Identifies and Authenticates Users	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Non-Organizational Users	IAI-03	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) third-party users and processes that provide services to the organization.	5	
CC6.1-POF5	Considers Network Segmentation (macrosegmentation)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cloud Services	CLD-01	Mechanisms exist to facilitate the implementation of cloud management controls to ensure cloud instances are secure and in-line with industry practices.	5	
CC6.1-POF5	Considers Network Segmentation (macrosegmentation)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cloud Access Security Broker (CASB)	CLD-11	Mechanisms exist to utilize a Cloud Access Security Broker (CASB), or similar technology, to provide boundary protection and monitoring functions that both provide access to the cloud and protect the organization from misuse of cloud resources.	5	
CC6.1-POF5	Considers Network Segmentation (macrosegmentation)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Security Controls (NSC)	NET-01	Mechanisms exist to develop, govern and update procedures to facilitate the implementation of Network Security Controls (NSC).	5	
CC6.1-POF5	Considers Network Segmentation (macrosegmentation)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Zero Trust Architecture (ZTA)	NET-01.1	Mechanisms exist to treat all users and devices as potential threats and prevent access to data and resources until the users can be properly authorized and their access authorized.	5	
CC6.1-POF5	Considers Network Segmentation (macrosegmentation)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Boundary Protection	NET-03	Mechanisms exist to monitor and control communications at the external network boundary and at key internal boundaries within the network.	5	
CC6.1-POF5	Considers Network Segmentation (macrosegmentation)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Managed Access Control Points	NET-14.3	Mechanisms exist to route all remote accesses through managed network access control points (e.g., VPN concentrator).	5	
CC6.1-POF6	Manages Points of Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Flow Enforcement - Access Control Lists (ACLs)	NET-04	Mechanisms exist to implement and govern Access Control Lists (ACLs) to provide data flow enforcement that explicitly restrict network traffic to only what is authorized.	5	
CC6.1-POF6	Manages Points of Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Managed Access Control Points	NET-14.3	Mechanisms exist to route all remote accesses through managed network access control points (e.g., VPN concentrator).	5	
CC6.1-POF7	Restricts Access to Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Baseline Configurations	CFG-02	Mechanisms exist to develop, document and maintain secure baseline configurations for Technology Assets, Applications and/or Services (TAAS) that are consistent with industry-recognized system hardening standards.	5	
CC6.1-POF7	Restricts Access to Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Least Functionality	CFG-03	Mechanisms exist to configure systems to provide only essential capabilities by specifically prohibiting or restricting the use of ports, protocols, and/or services.	5	
CC6.1-POF7	Restricts Access to Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identity & Access Management (IAM)	IAI-01	Mechanisms exist to facilitate the implementation of identification and access management controls.	5	
CC6.1-POF7	Restricts Access to Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Least Privilege Management (IAM)	IAI-02	Mechanisms exist to utilize the concept of least privilege, allowing only authorized access to processes necessary to accomplish assigned tasks in accordance with organizational business functions.	5	
CC6.1-POF8	Manages Identification and Authentication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Identity & Access Management (IAM)	IAI-01	Mechanisms exist to facilitate the implementation of identification and access management controls.	10	
CC6.1-POF8	Manages Identification and Authentication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Organizational Users	IAI-02	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) organizational users and processes acting on behalf of organizational users.	5	
CC6.1-POF8	Manages Identification and Authentication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Devices	IAI-04	Mechanisms exist to uniquely identify and centrally Authenticate, Authorize and Audit (AAA) devices before establishing a connection using bidirectional authentication that is cryptographically-based and replay resistant.	5	
CC6.1-POF8	Manages Identification and Authentication	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identification & Authentication for Third-Party Technology Assets, Applications and/or Services (TAAS)	IAI-05	Mechanisms exist to identify and authenticate third-party Technology Assets, Applications and/or Services (TAAS).	5	
CC6.1-POF9	Manages Credentials for Infrastructure and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Governance	AST-01	Mechanisms exist to facilitate an IT Asset Management (ITAM) program to implement and manage asset management controls.	5	
CC6.1-POF9	Manages Credentials for Infrastructure and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identity & Access Management (IAM)	IAI-01	Mechanisms exist to facilitate the implementation of identification and access management controls.	5	
CC6.1-POF9	Manages Credentials for Infrastructure and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Assurance (IA) Operations	IAO-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience assessment and authorization controls.	5	
CC6.1-POF9	Manages Credentials for Infrastructure and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Authorization	IAO-07	Mechanisms exist to ensure Technology Assets, Applications and/or Services (TAAS) are officially authorized prior to "go live" in a production environment.	5	
CC6.1-POF10	Uses Encryption to Protect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Use of Cryptographic Controls	CRY-01	Mechanisms exist to facilitate the implementation of cryptographic protections controls using known public standards and trusted cryptographic technologies.	10	
CC6.1-POF10	Uses Encryption to Protect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Transmission Confidentiality	CRY-03	Cryptographic mechanisms exist to protect the confidentiality of data being transmitted.	5	
CC6.1-POF10	Uses Encryption to Protect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Transmission Integrity	CRY-04	Cryptographic mechanisms exist to protect the integrity of data being transmitted.	5	
CC6.1-POF10	Uses Encryption to Protect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Encrypting Data At Rest	CRY-05	Cryptographic mechanisms exist to prevent unauthorized disclosure of data at rest.	5	
CC6.1-POF10	Uses Encryption to Protect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Public Key Infrastructure (PKI)	CRY-08	Mechanisms exist to securely implement an internal Public Key Infrastructure (PKI) infrastructure to obtain PKI services from a reputable PKI service provider.	5	
CC6.1-POF10	Uses Encryption to Protect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cryptographic Key Management	CRY-09	Mechanisms exist to facilitate cryptographic key management controls to protect the confidentiality, integrity and availability of keys.	5	
CC6.1-POF10	Uses Encryption to Protect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Symmetric Keys	CRY-09.1	Mechanisms exist to facilitate the production and management of symmetric cryptographic keys using Federal Information Processing Standards (FIPS)-compliant key management technology and processes.	5	
CC6.1-POF10	Uses Encryption to Protect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asymmetric Keys	CRY-09.2	Mechanisms exist to facilitate the production and management of asymmetric cryptographic keys using Federal Information Processing Standards (FIPS)-compliant key management technology and processes that protect the user's private key.	5	
CC6.1-POF11	Protects Cryptographic Keys	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Use of Cryptographic Controls	CRY-01	Mechanisms exist to facilitate the implementation of cryptographic protections controls using known public standards and trusted cryptographic technologies.	5	
CC6.1-POF11	Protects Cryptographic Keys	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Public Key Infrastructure (PKI)	CRY-08	Mechanisms exist to securely implement an internal Public Key Infrastructure (PKI) infrastructure to obtain PKI services from a reputable PKI service provider.	5	
CC6.1-POF11	Protects Cryptographic Keys	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Cryptographic Key Management	CRY-09	Mechanisms exist to facilitate cryptographic key management controls to protect the confidentiality, integrity and availability of keys.	10	
CC6.1-POF11	Protects Cryptographic Keys	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Symmetric Keys	CRY-09.1	Mechanisms exist to facilitate the production and management of symmetric cryptographic keys using Federal Information Processing Standards (FIPS)-compliant key management technology and processes.	5	
CC6.1-POF11	Protects Cryptographic Keys	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asymmetric Keys	CRY-09.2	Mechanisms exist to facilitate the production and management of asymmetric cryptographic keys using Federal Information Processing Standards (FIPS)-compliant key management technology and processes that protect the user's private key.	5	
CC6.1-POF11	Protects Cryptographic Keys	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cryptographic Key Loss or Change	CRY-09.3	Mechanisms exist to ensure the availability of information in the event of the loss of cryptographic keys by individual users.	5	
CC6.1-POF11	Protects Cryptographic Keys	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Control & Distribution of Cryptographic Keys	CRY-09.4	Mechanisms exist to facilitate the secure distribution of symmetric and asymmetric cryptographic keys using industry-recognized key management technology and processes.	5	
CC6.1-POF12	Restricts Access to and Use of Confidential Information for Identified Purposes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Access Control (RBAC)	IAI-08	Mechanisms exist to enforce Role-Based Access Control (RBAC) for Technology Assets, Applications, Services and/or Data (TAASD) to restrict access to individuals assigned specific roles with legitimate business needs.	5	
CC6.1-POF12	Restricts Access to and Use of Confidential Information for Identified Purposes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Access To Sensitive / Regulated Data	IAI-20.1	Mechanisms exist to limit access to sensitive/regulated data to only those individuals whose job requires such access.	5	
CC6.1-POF12	Restricts Access to and Use of Confidential Information for Identified Purposes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Least Privilege	IAI-21	Mechanisms exist to utilize the concept of least privilege, allowing only authorized access to processes necessary to accomplish assigned tasks in accordance with organizational business functions.	5	
CC6.1-POF13	Restricts Access to and Use of Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Access Control (RBAC)	IAI-08	Mechanisms exist to enforce Role-Based Access Control (RBAC) for Technology Assets, Applications, Services and/or Data (TAASD) to restrict access to individuals assigned specific roles with legitimate business needs.	5	
CC6.1-POF13	Restricts Access to and Use of Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Access To Sensitive / Regulated Data	IAI-20.1	Mechanisms exist to limit access to sensitive/regulated data to only those individuals whose job requires such access.	5	
CC6.1-POF13	Restricts Access to and Use of Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Least Privilege	IAI-21	Mechanisms exist to utilize the concept of least privilege, allowing only authorized access to processes necessary to accomplish assigned tasks in accordance with organizational business functions.	5	
CC6.1-POF13	Restricts Access to and Use of Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security of Personal Data (PD)	PRO-01.6	Mechanisms exist to ensure Personal Data (PD) is protected by logical and physical security safeguards that are sufficient and appropriately scoped to protect the confidentiality and integrity of the PD.	5	
CC6.1-POF13	Restricts Access to and Use of Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Use of Personal Data (PD) for Testing, Training and Research	PRO-01.5	Mechanisms exist to address the use of Personal Data (PD) for internal testing, training and research that: (1) takes measures to limit or minimize the amount of PD used for internal testing, training and research purposes; and (2) authorizes the use of PD when such information is required for internal testing, training and research.	5	
CC6.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Provisioning & De-Provisioning	IAI-07	Mechanisms exist to utilize a formal user registration and de-registration process that governs the assignment of access rights.	5	
CC6.2	N/A	For specific requirement details, buy							

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control	Strength of Relationship	Notes
CC6.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Periodic Review of Account Privileges	IA-C.17	Mechanisms exist to periodically review the privileges assigned to individuals and service accounts to validate the need for such privileges and reassign or remove unnecessary privileges, as necessary.	5	
CC6.2-POF1	Creates Access Credentials to Protect Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Provisioning & De-Provisioning	IA-C.07	Mechanisms exist to utilize a formal user registration and de-registration process that governs the assignment of access rights.	5	
CC6.2-POF1	Creates Access Credentials to Protect Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change of Roles & Duties	IA-C.07.1	Mechanisms exist to revoke user access rights following changes in personnel roles and duties, if no longer necessary or permitted.	5	
CC6.2-POF1	Creates Access Credentials to Protect Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Management Approval For New or Changed Accounts	IA-C.28.1	Mechanisms exist to ensure management approvals are required for new accounts or changes in permissions to existing accounts.	5	
CC6.2-POF2	Reviews Validity of Access Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change of Roles & Duties	IA-C.07.1	Mechanisms exist to revoke user access rights following changes in personnel roles and duties, if no longer necessary or permitted.	5	
CC6.2-POF2	Reviews Validity of Access Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Disable Inactive Accounts	IA-C.15.3	Automated mechanisms exist to disable inactive accounts after an organization-defined time period.	5	
CC6.2-POF2	Reviews Validity of Access Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	System Account Reviews	IA-C.15.7	Mechanisms exist to review all system accounts and disable any account that cannot be associated with a business process and owner.	5	
CC6.2-POF2	Reviews Validity of Access Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Periodic Review of Account Privileges	IA-C.17	Mechanisms exist to periodically review the privileges assigned to individuals and service accounts to validate the need for such privileges and reassign or remove unnecessary privileges, as necessary.	5	
CC6.2-POF3	Prevents the Use of Credentials When No Longer Valid	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personnel Transfer	HR-S.08	Mechanisms exist to adjust logical and physical access authorizations to Technology Assets, Applications, Services and/or Data (TAASD) and facilities upon personnel reassignment or transfer, in a timely manner.	5	
CC6.2-POF3	Prevents the Use of Credentials When No Longer Valid	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personnel Termination	HR-S.09	Mechanisms exist to govern the termination of individual employment.	5	
CC6.2-POF3	Prevents the Use of Credentials When No Longer Valid	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Provisioning & De-Provisioning	IA-C.07	Mechanisms exist to utilize a formal user registration and de-registration process that governs the assignment of access rights.	5	
CC6.2-POF3	Prevents the Use of Credentials When No Longer Valid	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	System Account Reviews	IA-C.15.7	Mechanisms exist to review all system accounts and disable any account that cannot be associated with a business process and owner.	5	
CC6.2-POF3	Prevents the Use of Credentials When No Longer Valid	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Periodic Review of Account Privileges	IA-C.17	Mechanisms exist to periodically review the privileges assigned to individuals and service accounts to validate the need for such privileges and reassign or remove unnecessary privileges, as necessary.	5	
CC6.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Role-Based Access Control (RBAC)	IA-C.08	Mechanisms exist to enforce Role-Based Access Control (RBAC) for Technology Assets, Applications, Services and/or Data (TAASD) to restrict access to individuals assigned specific roles with legitimate business needs.	10	
CC6.3-POF1	Creates or Modifies Access to Protected Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Provisioning & De-Provisioning	IA-C.07	Mechanisms exist to utilize a formal user registration and de-registration process that governs the assignment of access rights.	5	
CC6.3-POF1	Creates or Modifies Access to Protected Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change of Roles & Duties	IA-C.07.1	Mechanisms exist to revoke user access rights following changes in personnel roles and duties, if no longer necessary or permitted.	5	
CC6.3-POF1	Creates or Modifies Access to Protected Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Management Approval For New or Changed Accounts	IA-C.28.1	Mechanisms exist to ensure management approvals are required for new accounts or changes in permissions to existing accounts.	5	
CC6.3-POF2	Retrieves Access or Protected Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Provisioning & De-Provisioning	IA-C.07	Mechanisms exist to utilize a formal user registration and de-registration process that governs the assignment of access rights.	5	
CC6.3-POF2	Retrieves Access or Protected Information Assets	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change of Roles & Duties	IA-C.07.1	Mechanisms exist to revoke user access rights following changes in personnel roles and duties, if no longer necessary or permitted.	5	
CC6.3-POF3	Uses Access Control Structures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Role-Based Access Control (RBAC)	IA-C.08	Mechanisms exist to enforce Role-Based Access Control (RBAC) for Technology Assets, Applications, Services and/or Data (TAASD) to restrict access to individuals assigned specific roles with legitimate business needs.	10	
CC6.3-POF4	Reviews Access Roles and Rules	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Periodic Review of Account Privileges	IA-C.17	Mechanisms exist to periodically review the privileges assigned to individuals and service accounts to validate the need for such privileges and reassign or remove unnecessary privileges, as necessary.	10	
CC6.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical & Environmental Protections	PE-S.01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	5	
CC6.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Access Authorizations	PE-S.02	Physical access control mechanisms exist to maintain a current list of personnel with authorized access to organizational facilities (except for those areas within the facility officially designated as publicly accessible).	5	
CC6.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Physical Access	PE-S.02.1	Physical access control mechanisms exist to authorize physical access to facilities based on the position or role of the individual.	5	
CC6.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Access Control	PE-S.03	Physical access control mechanisms exist to enforce physical access authorizations for all physical access points (including designated entry/exit points) to facilities (excluding those areas within the facility officially designated as publicly accessible).	5	
CC6.4-POF1	Creates or Modifies Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical & Environmental Protections	PE-S.01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	5	
CC6.4-POF1	Creates or Modifies Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Access Authorizations	PE-S.02	Physical access control mechanisms exist to maintain a current list of personnel with authorized access to organizational facilities (except for those areas within the facility officially designated as publicly accessible).	5	
CC6.4-POF1	Creates or Modifies Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Physical Access	PE-S.02.1	Physical access control mechanisms exist to authorize physical access to facilities based on the position or role of the individual.	5	
CC6.4-POF1	Creates or Modifies Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Access Control	PE-S.03	Physical access control mechanisms exist to enforce physical access authorizations for all physical access points (including designated entry/exit points) to facilities (excluding those areas within the facility officially designated as publicly accessible).	5	
CC6.4-POF2	Removes Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical & Environmental Protections	PE-S.01	Mechanisms exist to facilitate the operation of physical and environmental protection controls.	5	
CC6.4-POF2	Removes Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Visitor Access Revocation	PE-S.06.6	Mechanisms exist to ensure visitor badges, or other issued identification, are surrendered before visitors leave the facility or are deactivated at a pre-determined time/date of expiration.	5	
CC6.4-POF2	Removes Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Access Authorizations	PE-S.02	Physical access control mechanisms exist to maintain a current list of personnel with authorized access to organizational facilities (except for those areas within the facility officially designated as publicly accessible).	5	
CC6.4-POF2	Removes Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Role-Based Physical Access	PE-S.02.1	Physical access control mechanisms exist to authorize physical access to facilities based on the position or role of the individual.	5	
CC6.4-POF2	Removes Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Access Control	PE-S.03	Physical access control mechanisms exist to enforce physical access authorizations for all physical access points (including designated entry/exit points) to facilities (excluding those areas within the facility officially designated as publicly accessible).	5	
CC6.4-POF3	Recovers Physical Device	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Return of Assets	AST-10	Mechanisms exist to ensure that employees and third-party users return all organizational assets in their possession upon termination of employment, contract or agreement.	5	
CC6.4-POF3	Recovers Physical Device	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Asset Collection	HR-S.09.1	Mechanisms exist to retrieve organization-owned assets upon termination of an individual's employment.	5	
CC6.4-POF4	Reviews Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Access Logs	PE-S.03.3	Physical access control mechanisms generate a log entry for each access attempt through controlled ingress and egress points.	5	
CC6.4-POF4	Reviews Physical Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Monitoring Physical Access	PE-S.05	Physical access control mechanisms exist to monitor for, detect and respond to physical security incidents.	10	
CC6.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	10	
CC6.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Disposal, Destruction or Re-Use of Equipment	AST-09	Mechanisms exist to securely dispose of, destroy or reurpose system components using organization-defined techniques and methods to prevent information being recovered from these components.	5	
CC6.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Media Disposal	DCH-08	Mechanisms exist to securely dispose of media when it is no longer required, using formal procedures.	5	
CC6.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	System Media Sanitization	DCH-09	Mechanisms exist to sanitize system media with the strength and integrity commensurate with the classification or sensitivity of the information prior to disposal, release out of organizational control or release for reuse.	5	
CC6.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Disposal	DCH-21	Mechanisms exist to securely dispose of, destroy or erase information.	5	
CC6.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PH-S.05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroy, erase, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
CC6.5-POF1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	N/A	No Relationship	N/A	N/A	N/A	0	Removed from TSC 2017
CC6.5-POF2	Removes Data and Software for Disposal	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Disposal, Destruction or Re-Use of Equipment	AST-09	Mechanisms exist to securely dispose of, destroy or reurpose system components using organization-defined techniques and methods to prevent information being recovered from these components.	5	
CC6.5-POF2	Removes Data and Software for Disposal	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Media Disposal	DCH-08	Mechanisms exist to securely dispose of media when it is no longer required, using formal procedures.	5	
CC6.5-POF2	Removes Data and Software for Disposal	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	System Media Sanitization	DCH-09	Mechanisms exist to sanitize system media with the strength and integrity commensurate with the classification or sensitivity of the information prior to disposal, release out of organizational control or release for reuse.	5	
CC6.5-POF2	Removes Data and Software for Disposal	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Disposal	DCH-21	Mechanisms exist to securely dispose of, destroy or erase information.	5	
CC6.5-POF2	Removes Data and Software for Disposal	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PH-S.05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroy, erase, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identity & Access Management (IAM)	IA-C.01	Mechanisms exist to facilitate the implementation of identification and access management controls.	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authenticate, Authorize and Audit (AAA)	IA-C.02	Mechanisms exist to strictly govern the use of Authenticate, Authorize and Audit (AAA) solutions, both on-premises and those hosted by an External Service Provider (ESP).	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Security Controls (NSC)	NET-01	Mechanisms exist to develop, govern & update procedures to facilitate the implementation of Network Security Controls (NSC).	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Layered Network Defenses	NET-02	Mechanisms exist to implement security functions as a layered strategy that minimizes interactions between layers of the design and avoids any dependency by lower layers on the functionality or correctness of higher layers.	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Boundary Protection	NET-03	Mechanisms exist to monitor and control communications at the external network boundary and at key internal boundaries within the network.	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Limit Network Connections	NET-03.1	Mechanisms exist to limit the number of concurrent external network connections to its Technology Assets, Applications and/or Services (TAAS).	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Flow Enforcement - Access Control Lists (ACL)	NET-04	Mechanisms exist to implement and govern Access Control Lists (ACL) to provide data flow enforcement that explicitly restrict network traffic to only what is authorized.	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Deny Traffic by Default & Allow Traffic by Exception	NET-04.1	Mechanisms exist to configure firewall and router configurations to deny network traffic by default and allow network traffic by exception (e.g., deny, permit by exception).	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at:							

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Wireless Link Protection	NET-12.1	Mechanisms exist to protect external and internal wireless links from signal parameter attacks through monitoring for unauthorized wireless connections, including scanning for unauthorized wireless access points and taking appropriate action if an unauthorized connection is discovered.	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Electronic Messaging	NET-13	Mechanisms exist to protect the confidentiality, integrity and availability of electronic messaging communications.	5	
CC6.6	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Remote Access	NET-14	Mechanisms exist to define, control and review organization-approved, secure remote access methods.	5	
CC6.6-POF1	Restricts Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Security Controls (NSC)	NET-01	Mechanisms exist to develop, govern & update procedures to facilitate the implementation of Network Security Controls (NSC).	5	
CC6.6-POF1	Restricts Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Boundary Protection	NET-03	Mechanisms exist to monitor and control communications at the external network boundary and at key internal boundaries within the network.	5	
CC6.6-POF1	Restricts Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Flow Enforcement - Access Control Lists (ACLs)	NET-04	Mechanisms exist to implement and govern Access Control Lists (ACLs) to provide data flow enforcement that explicitly restrict network traffic to only what is authorized.	5	
CC6.6-POF1	Restricts Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Deny Traffic by Default & Allow Traffic by Exception	NET-04.1	Mechanisms exist to configure firewall and router configurations to deny network traffic by default and allow network traffic by exception (e.g., deny all, permit by exception).	5	
CC6.6-POF2	Protects Identification and Authentication Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Use of Cryptographic Controls	CRY-01	Mechanisms exist to facilitate the implementation of cryptographic protections controls using known public standards and trusted cryptographic technologies.	5	
CC6.6-POF2	Protects Identification and Authentication Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identify & Access Management (IAM)	IAC-01	Mechanisms exist to facilitate the implementation of identification and access management controls.	5	
CC6.6-POF2	Protects Identification and Authentication Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authenticate, Authorize and Audit (AAA)	IAC-02	Mechanisms exist to strictly govern the use of Authenticate, Authorize and Audit (AAA) solutions, both on-premises and those hosted by an External Service Provider (ESP).	5	
CC6.6-POF2	Protects Identification and Authentication Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Password-Based Authentication	IAC-10.1	Mechanisms exist to enforce complexity, length and lifespan considerations to ensure strong criteria for password-based authentication.	5	
CC6.6-POF2	Protects Identification and Authentication Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Security Controls (NSC)	NET-01	Mechanisms exist to develop, govern & update procedures to facilitate the implementation of Network Security Controls (NSC).	5	
CC6.6-POF2	Protects Identification and Authentication Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Safeguarding Data Over Open Networks	NET-12	Cryptographic mechanisms exist to implement strong cryptography and security protocols to safeguard sensitive/regulatory data during transmission over open, public networks.	5	
CC6.6-POF2	Protects Identification and Authentication Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Electronic Messaging	NET-13	Mechanisms exist to protect the confidentiality, integrity and availability of electronic messaging communications.	5	
CC6.6-POF3	Requires Additional Authentication or Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identify & Access Management (IAM)	IAC-01	Mechanisms exist to facilitate the implementation of identification and access management controls.	5	
CC6.6-POF3	Requires Additional Authentication or Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authenticate, Authorize and Audit (AAA)	IAC-02	Mechanisms exist to strictly govern the use of Authenticate, Authorize and Audit (AAA) solutions, both on-premises and those hosted by an External Service Provider (ESP).	5	
CC6.6-POF3	Requires Additional Authentication or Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Multi-Factor Authentication (MFA)	IAC-06	Automated mechanisms exist to enforce Multi-Factor Authentication (MFA) for: (1) Remote network access; (2) Third-party Technology Assets, Applications and/or Services (TAAS); and/or (3) Non-console access to critical TAAS that store, transmit and/or process sensitive/regulatory data.	5	
CC6.6-POF3	Requires Additional Authentication or Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Adaptive Identification & Authentication	IAC-13	Mechanisms exist to allow individuals to utilize alternative methods of authentication under specific circumstances or situations.	5	
CC6.6-POF3	Requires Additional Authentication or Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Security Controls (NSC)	NET-01	Mechanisms exist to develop, govern & update procedures to facilitate the implementation of Network Security Controls (NSC).	5	
CC6.6-POF3	Requires Additional Authentication or Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Boundary Protection	NET-03	Mechanisms exist to monitor and control communications at the external network boundary and at key internal boundaries within the network.	5	
CC6.6-POF3	Requires Additional Authentication or Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Deny Traffic by Default & Allow Traffic by Exception	NET-04.1	Mechanisms exist to configure firewall and router configurations to deny network traffic by default and allow network traffic by exception (e.g., deny all, permit by exception).	5	
CC6.6-POF3	Requires Additional Authentication or Credentials	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Remote Access	NET-14	Mechanisms exist to define, control and review organization-approved, secure remote access methods.	5	
CC6.6-POF4	Implements Boundary Protection Systems	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Security Controls (NSC)	NET-01	Mechanisms exist to develop, govern & update procedures to facilitate the implementation of Network Security Controls (NSC).	5	
CC6.6-POF4	Implements Boundary Protection Systems	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Layered Network Defenses	NET-02	Mechanisms exist to implement security functions as a layered strategy that minimizes interactions between layers of the design and avoids any dependency by lower layers on the functionality or correctness of higher layers.	5	
CC6.6-POF4	Implements Boundary Protection Systems	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Boundary Protection	NET-03	Mechanisms exist to monitor and control communications at the external network boundary and at key internal boundaries within the network.	5	
CC6.6-POF4	Implements Boundary Protection Systems	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Managed Access Control Points	NET-14.3	Mechanisms exist to rule all remote accesses through managed network access control points (e.g., VPN concentrator).	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Unapproved E-mail Clients	CFG-04.2	Mechanisms exist to allow only approved internet browsers and email clients to run on systems.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Transmission Confidentiality	CRY-03	Cryptographic mechanisms exist to protect the confidentiality of data being transmitted.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Encrypting Data At Rest	CRY-05	Cryptographic mechanisms exist to prevent unauthorized disclosure of data at rest.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	10	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Media Use	DCH-10	Mechanisms exist to restrict the use of types of digital media on systems or system components.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Removable Media Security	DCH-12	Mechanisms exist to restrict removable media in accordance with data handling and acceptable use parameters.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Use of External Technology Assets, Applications and/or Services (TAAS)	DCH-13	Mechanisms exist to govern how external parties, including Technology Assets, Applications and/or Services (TAAS), are used to securely store, process and transmit data.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Portable Storage Devices	DCH-13.2	Mechanisms exist to restrict or prohibit the use of portable storage devices by users on external systems.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Sharing	DCH-14	Mechanisms exist to utilize a process to assist users in making information sharing decisions to ensure data is appropriately protected.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Ad-Hoc Transfers	DCH-17	Mechanisms exist to secure ad-hoc exchanges of large digital files with internal or external parties.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Centralized Management of Mobile Devices	MDM-01	Mechanisms exist to implement and govern Mobile Device Management (MDM) controls.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Full Device & Container-Based Encryption	MDM-03	Cryptographic mechanisms exist to protect the confidentiality and integrity of information on mobile devices through full device or container encryption.	5	
CC6.7	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Electronic Messaging	NET-13	Mechanisms exist to protect the confidentiality, integrity and availability of electronic messaging communications.	5	
CC6.7-POF1	Restricts the Ability to Perform Transmission	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Baseline Configurations	CFG-02	Mechanisms exist to develop, document and maintain secure baseline configurations for Technology Assets, Applications and/or Services (TAAS) that are consistent with industry accepted system hardening standards.	5	
CC6.7-POF1	Restricts the Ability to Perform Transmission	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Least Functionality	CFG-03	Mechanisms exist to configure systems to provide only essential capabilities by specifically prohibiting or restricting the use of ports, protocols, and/or services.	5	
CC6.7-POF1	Restricts the Ability to Perform Transmission	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Ad-Hoc Transfers	DCH-17	Mechanisms exist to secure ad-hoc exchanges of large digital files with internal or external parties.	5	
CC6.7-POF1	Restricts the Ability to Perform Transmission	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Prevent Unauthorized Exfiltration	NET-03.5	Automated mechanisms exist to prevent the unauthorized exfiltration of sensitive/regulatory data across managed interfaces.	5	
CC6.7-POF1	Restricts the Ability to Perform Transmission	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Deny Traffic by Default & Allow Traffic by Exception	NET-04.1	Mechanisms exist to configure firewall and router configurations to deny network traffic by default and allow network traffic by exception (e.g., deny all, permit by exception).	5	
CC6.7-POF1	Restricts the Ability to Perform Transmission	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	End-User Messaging Technologies	NET-12.2	Mechanisms exist to prohibit the transmission of unprotected sensitive/regulatory data by end-user messaging technologies.	5	
CC6.7-POF1	Restricts the Ability to Perform Transmission	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Loss Prevention (DLP)	NET-17	Automated mechanisms exist to implement Data Loss Prevention (DLP) to protect sensitive information as it is stored, transmitted and processed.	5	
CC6.7-POF2	Technologies or Secure Communication Channels to Interconnect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Use of Cryptographic Controls	CRY-01	Cryptographic mechanisms exist to protect the confidentiality of data being transmitted.	10	
CC6.7-POF2	Technologies or Secure Communication Channels to Interconnect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Transmission Confidentiality	CRY-03	Mechanisms exist to prevent unauthorized disclosure of data at rest.	5	
CC6.7-POF2	Technologies or Secure Communication Channels to Interconnect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Encrypting Data At Rest	CRY-05	Mechanisms exist to facilitate the implementation of data protection controls.	5	
CC6.7-POF2	Technologies or Secure Communication Channels to Interconnect Data	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection	DCH-01	Mechanisms exist to maintain strict control over the internal or external distribution of any kind of sensitive/regulatory media.	5	
CC6.7-POF3	Protects Removal Media	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security of Assets & Media	AST-05	Mechanisms exist to facilitate the implementation of cryptographic protections controls using known public standards and trusted cryptographic technologies.	10	
CC6.7-POF3	Protects Removal Media	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Use of Cryptographic Controls	CRY-01	Mechanisms exist to prevent unauthorized disclosure of information as an alternative to physical safeguards.	5	
CC6.7-POF3	Protects Removal Media	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Alternate Physical Protection	CRY-01.1	Cryptographic mechanisms exist to prevent unauthorized disclosure of data at rest.	5	
CC6.7-POF3	Protects Removal Media	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Encrypting Data At Rest	CRY-05	Mechanisms exist to facilitate the implementation of data protection controls.	5	
CC6.7-POF3	Protects Removal Media	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Storage Media	CRY-05.1	Cryptographic mechanisms exist to protect the confidentiality and integrity of sensitive/regulatory data residing on storage media.	5	
CC6.7-POF3	Protects Removal Media	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Removable Media Security	DCH-12	Mechanisms exist to restrict removable media in accordance with data handling and acceptable use parameters.	10	
CC6.7-POF3	Protects Removal Media	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Portable Storage Devices	DCH-13.2	Mechanisms exist to restrict or prohibit the use of portable storage devices by users on external systems.	5	
CC6.7-POF4	Protects Endpoint Devices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Endpoint Device Management (EDM)	END-01	Mechanisms exist to facilitate the implementation of Endpoint Device Management (EDM) controls.	5	
CC6.7-POF4	Protects Endpoint Devices	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Centralized Management of Mobile Devices	MDM-01	Mechanisms exist to implement and govern Mobile Device Management (MDM) controls.	5	
CC6.8	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Prohibition of Changes	CHG-02	Mechanisms exist to prohibit unauthorized changes, unless organization-approved change requests are received.	5	
CC6.8	N/A	For specific requirement details, buy a licensed copy of the Focal Document at:							

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC6.8	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Network Intrusion Detection / Prevention Systems (NIDS / NIPS)	NET-08	Mechanisms exist to employ Network Intrusion Detection / Prevention Systems (NIDS/NIPS) to detect and/or prevent intrusions into the network.	5	
CC6.8-POF1	Restricts Installation and Modification of Application and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User-Installed Software	CFG-05	Mechanisms exist to restrict the ability of non-privileged users to install unauthorized software.	5	
CC6.8-POF1	Restricts Installation and Modification of Application and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Restrict Roles Permitted To Install Software	CFG-05.2	Mechanisms exist to configure systems to prevent the installation of software, unless the action is performed by a privileged user or service.	5	
CC6.8-POF1	Restricts Installation and Modification of Application and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Prohibit Installation Without Privileged Status	END-03	Automated mechanisms exist to prohibit software installations without explicitly assigned privileged status.	5	
CC6.8-POF2	Detects Unauthorized Changes to Software and Configuration Parameters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Unauthorized Installation Alerts	CFG-05.1	Mechanisms exist to configure systems to generate an alert when the unauthorized installation of software is detected.	5	
CC6.8-POF2	Detects Unauthorized Changes to Software and Configuration Parameters	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Software Installation Alerts	END-03.1	Mechanisms exist to generate an alert when new software is detected.	5	
CC6.8-POF3	Uses a Defined Change Control Process	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC6.8-POF3	Uses a Defined Change Control Process	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC6.8-POF4	Uses Antivirus and Anti-Malware Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Malicious Code Protection (Anti-Malware)	END-04	Mechanisms exist to utilize anti-malware technologies to detect and eradicate malicious code.	10	
CC6.8-POF5	Scans Intrusion Assets From Outside the Entity for Malware and Other Unauthorized Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Always On Protection	END-04.7	Mechanisms exist to ensure that anti-malware technologies are continuously running in real-time and cannot be disabled or altered by non-privileged users, unless specifically authorized by management on a case-by-case basis for a limited time period.	10	
CC7.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Management Program	CFG-01	Mechanisms exist to facilitate the implementation of configuration management controls.	5	
CC7.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Baseline Configurations	CFG-02	Mechanisms exist to develop, document and maintain secure baseline configurations for Technology Assets, Applications and/or Services (TAAS) that are consistent with industry-accepted system hardening standards.	5	
CC7.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Integrity Checks	END-06.1	Mechanisms exist to validate configurations through integrity checking of software and firmware.	5	
CC7.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	File Integrity Monitoring (FIM)	MON-01.7	Mechanisms exist to utilize a File Integrity Monitor (FIM), or similar change-detection technology, on critical Technology Assets, Applications and/or Services (TAAS) to generate alerts for unauthorized modifications.	5	
CC7.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Scanning	VMK-06	Mechanisms exist to detect vulnerabilities and configuration errors by routine vulnerability scanning of systems and applications.	5	
CC7.1-POF1	Uses Defined Configuration Standards	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Management Program	CFG-01	Mechanisms exist to facilitate the implementation of configuration management controls.	5	
CC7.1-POF1	Uses Defined Configuration Standards	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Baseline Configurations	CFG-02	Mechanisms exist to develop, document and maintain secure baseline configurations for Technology Assets, Applications and/or Services (TAAS) that are consistent with industry-accepted system hardening standards.	5	
CC7.1-POF1	Uses Defined Configuration Standards	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Central Management & Verification	CFG-02.2	Automated mechanisms exist to govern and report on baseline configurations of Technology Assets, Applications and/or Services (TAAS) through Continuous Diagnostics and Mitigation (CDM), or similar technologies.	5	
CC7.1-POF2	Monitors Infrastructure and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Endpoint File Integrity Monitoring (FIM)	END-06	Mechanisms exist to utilize File Integrity Monitor (FIM), or similar technologies, to detect and report on unauthorized changes to selected files and configuration settings.	5	
CC7.1-POF2	Monitors Infrastructure and Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	File Integrity Monitoring (FIM)	MON-01.7	Mechanisms exist to utilize a File Integrity Monitor (FIM), or similar change-detection technology, on critical Technology Assets, Applications and/or Services (TAAS) to generate alerts for unauthorized modifications.	5	
CC7.1-POF3	Implements Change-Detection Mechanisms	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Endpoint File Integrity Monitoring (FIM)	END-06	Mechanisms exist to utilize File Integrity Monitor (FIM), or similar technologies, to detect and report on unauthorized changes to selected files and configuration settings.	5	
CC7.1-POF3	Implements Change-Detection Mechanisms	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	File Integrity Monitoring (FIM)	MON-01.7	Mechanisms exist to utilize a File Integrity Monitor (FIM), or similar change-detection technology, on critical Technology Assets, Applications and/or Services (TAAS) to generate alerts for unauthorized modifications.	5	
CC7.1-POF4	Detects Unknown or Unauthorized Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Unauthorized Component Detection	AUT-02.2	Automated mechanisms exist to detect and alert upon the detection of unauthorized hardware, software and firmware components.	5	
CC7.1-POF4	Detects Unknown or Unauthorized Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Endpoint File Integrity Monitoring (FIM)	END-06	Mechanisms exist to utilize File Integrity Monitor (FIM), or similar technologies, to detect and report on unauthorized changes to selected files and configuration settings.	5	
CC7.1-POF4	Detects Unknown or Unauthorized Components	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	File Integrity Monitoring (FIM)	MON-01.7	Mechanisms exist to utilize a File Integrity Monitor (FIM), or similar change-detection technology, on critical Technology Assets, Applications and/or Services (TAAS) to generate alerts for unauthorized modifications.	5	
CC7.1-POF5	Conducts Vulnerability Scans	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Vulnerability Scanning	VMK-06	Mechanisms exist to detect vulnerabilities and configuration errors by routine vulnerability scanning of systems and applications.	10	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Central Management & Verification	CFG-02.2	Automated mechanisms exist to govern and report on baseline configurations of Technology Assets, Applications and/or Services (TAAS) through Continuous Diagnostics and Mitigation (CDM), or similar technologies.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continuous Monitoring	MON-01	Mechanisms exist to facilitate the implementation of enterprise-wide monitoring controls.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Intrusion Detection & Prevention Systems (IDS / IPS) technologies on critical systems, key network segments and network choke points.	MON-01.1	Mechanisms exist to implement Intrusion Detection / Prevention Systems (IDS / IPS) technologies on critical systems, key network segments and network choke points.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Tools for Real-Time Analysis	MON-01.2	Mechanisms exist to utilize a Security Incident Event Manager (SIEM), or similar automated tool, to support near real-time analysis and incident escalation.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Inbound & Outbound Communications Traffic	MON-01.3	Mechanisms exist to continuously monitor inbound and outbound communications traffic for unusual or unauthorized activities or conditions.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	System Generated Alerts	MON-01.4	Mechanisms exist to generate, monitor, correlate and respond to alerts from physical, cybersecurity, data protection and supply chain activities to achieve integrated situational awareness.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Wireless Network Monitoring	MON-01.5	Mechanisms exist to monitor wireless network segments for: (1) Rogue wireless devices; and (2) anomalous and/or hostile activities.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Host-Based Devices	MON-01.6	Mechanisms exist to utilize host-based Intrusion Detection / Prevention Systems (HIDS / HIPS) to actively alert on or block unwanted activities and send logs to a Security Incident Event Manager (SIEM), or similar automated tool, to maintain situational awareness.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Event Monitoring	MON-01.8	Mechanisms exist to review event logs on an ongoing basis and escalate incidents in accordance with established timelines and procedures.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Centralized Collection of Security Event Logs	MON-02	Mechanisms exist to utilize a Security Incident Event Manager (SIEM), or similar automated tool, to support the centralized collection of security-related event logs.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Correlate Monitoring Information	MON-02.1	Automated mechanisms exist to correlate both technical and non-technical information from across the enterprise by a Security Incident Event Manager (SIEM) or similar automated tool, to enhance organization-wide situational awareness.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Monitoring Reporting	MON-06	Mechanisms exist to provide an event log report generation capability to aid in detecting and assessing anomalous activities.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Anomalous Behavior	MON-16	Mechanisms exist to utilize User & Entity Behavior Analytics (UEBA) and/or User Activity Monitoring (UAM) solutions to detect and respond to anomalous behavior that could indicate account compromise or other malicious activities.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Wireless Intrusion Detection / Prevention Systems (WIDS / WIPS) Deployment	NET-08.2	Mechanisms exist to utilize Wireless Intrusion Detection / Protection Systems (WIDS / WIPS) on wireless network segments.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Concept Of Operations (CONOPS)	OPS-02	Mechanisms exist to develop a security Concept of Operations (CONOPS), or a similarly-defined plan for achieving cybersecurity objectives, that documents management, operational and technical measures implemented to apply defense-in-depth techniques that is communicated to all appropriate stakeholders.	5	
CC7.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CC7.2-POF1	Implements Detection Policies, Procedures, and Tools	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Publishing Security, Compliance & Resilience Documentation	GOV-02	Mechanisms exist to establish, maintain and disseminate policies, standards and procedures necessary for secure, compliant and resilient capabilities.	5	
CC7.2-POF1	Implements Detection Policies, Procedures, and Tools	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continuous Monitoring	MON-01	Mechanisms exist to facilitate the implementation of enterprise-wide monitoring controls.	5	
CC7.2-POF1	Implements Detection Policies, Procedures, and Tools	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Tools for Real-Time Analysis	MON-01.2	Mechanisms exist to utilize a Security Incident Event Manager (SIEM), or similar automated tool, to support near real-time analysis and incident escalation.	5	
CC7.2-POF1	Implements Detection Policies, Procedures, and Tools	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Centralized Collection of Security Event Logs	MON-02	Mechanisms exist to utilize a Security Incident Event Manager (SIEM), or similar automated tool, to support the centralized collection of security-related event logs.	5	
CC7.2-POF1	Implements Detection Policies, Procedures, and Tools	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Standardized Operating Procedures (SOP)	OPS-01.1	Mechanisms exist to identify and document Standardized Operating Procedures (SOP), or similar documentation, to enable the proper execution of day-to-day / assigned tasks.	5	
CC7.2-POF2	Designs Detection Measures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Intrusion Detection & Prevention Systems (IDS / IPS)	MON-01.1	Mechanisms exist to implement Intrusion Detection / Prevention Systems (IDS / IPS) technologies on critical systems, key network segments and network choke points.	5	
CC7.2-POF2	Designs Detection Measures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	System Generated Alerts	MON-01.4	Mechanisms exist to generate, monitor, correlate and respond to alerts from physical, cybersecurity, data protection and supply chain activities to achieve integrated situational awareness.	5	
CC7.2-POF2	Designs Detection Measures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Alerts	MON-01.12	Mechanisms exist to automatically alert incident response personnel to inappropriate or anomalous activities that have potential security incident implications.	5	
CC7.2-POF2	Designs Detection Measures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Anomalous Behavior	MON-16	Mechanisms exist to utilize User & Entity Behavior Analytics (UEBA) and/or User Activity Monitoring (UAM) solutions to detect and respond to anomalous behavior that could indicate account compromise or other malicious activities.	5	
CC7.2-POF3	Implements Filters to Analyze Anomalies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Intrusion Detection & Prevention Systems (IDS / IPS)	MON-01.1	Mechanisms exist to implement Intrusion Detection / Prevention Systems (IDS / IPS) technologies on critical systems, key network segments and network choke points.	5	
CC7.2-POF3	Implements Filters to Analyze Anomalies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Tools for Real-Time Analysis	MON-01.2	Mechanisms exist to utilize a Security Incident Event Manager (SIEM), or similar automated tool, to support near real-time analysis and incident escalation.	5	
CC7.2-POF3	Implements Filters to Analyze Anomalies	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Anomalous Behavior	MON-16	Mechanisms exist to utilize User & Entity Behavior Analytics (UEBA) and/or User Activity Monitoring (UAM) solutions to detect and respond to anomalous behavior that could indicate account compromise or other malicious activities.	5	
CC7.2-POF4	Monitors Detection Tools for Effective Operation	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Functional Review Of Security, Compliance & Resilience Controls	CP-03.2	Mechanisms exist to regularly review Technology Assets, Applications and/or Services (TAAS) for adherence to the organization's security, compliance and/or resilience policies and standards.	5	
CC7.2-POF4	Monitors Detection Tools for Effective Operation	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Event Monitoring	MON-01.8	Mechanisms exist to review event logs on an ongoing basis and escalate incidents in accordance with established timelines and procedures.	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Endpoint Detection & Response (EDR)	END-06.2	Mechanisms exist to detect and respond to unauthorized configuration changes as they occur in endpoints.	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IRO-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Breach	IR-04.1	Mechanisms exist to address data breaches, or other incidents involving the unauthorized disclosure of sensitive or regulated data, according to applicable laws, regulations and contractual obligations.	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Centralized Collection of Security Event Logs	MON-02	Mechanisms exist to utilize a Security Incident Event Manager (SIEM), or similar automated tool, to support the centralized collection of security-related event logs.	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Correlate Monitoring Information	MON-02.1	Automated mechanisms exist to correlate both technical and non-technical information across the enterprise by a Security Incident Event Manager (SIEM) or similar automated tool, to enhance organization-wide situational awareness.	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Monitoring Reporting	MON-06	Mechanisms exist to provide an event log report generation capability to aid in detecting and assessing anomalous activities.	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Assessment	RSK-04	Mechanisms exist to conduct recurring assessments of risk that includes the likelihood and magnitude of harm, from unauthorized access, use, disclosure, disruption, modification or destruction of the organization's Technology Assets, Applications, Services and/or Data (TAASD).	5	
CC7.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Incident Response & Recovery Capabilities	TPM-11	Mechanisms exist to ensure response/recovery planning and testing are conducted with critical suppliers/providers.	5	
CC7.3.PDF1	Responds to Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.3.PDF1	Responds to Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.3.PDF1	Responds to Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.3.PDF2	Communicates and Reviews Detected Security Events	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Situational Awareness For Incidents	IR-09	Mechanisms exist to document, monitor and report the status of cybersecurity and data protection incidents to internal stakeholders all the way through the resolution of the incident.	5	
CC7.3.PDF2	Communicates and Reviews Detected Security Events	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IR-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third parties; and (3) Regulatory authorities.	5	
CC7.3.PDF2	Communicates and Reviews Detected Security Events	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Incident Reporting for Sensitive / Regulated Data	IR-10.2	Mechanisms exist to report sensitive/regulated data incidents in a timely manner.	5	
CC7.3.PDF3	Develops and Implements Procedures to Analyze Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	10	
CC7.3.PDF4	Assesses the Impact on Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.3.PDF4	Assesses the Impact on Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Breach	IR-04.1	Mechanisms exist to address data breaches, or other incidents involving the unauthorized disclosure of sensitive or regulated data, according to applicable laws, regulations and contractual obligations.	5	
CC7.3.PDF5	Determines Confidential Information Used or Disclosed	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.3.PDF5	Determines Confidential Information Used or Disclosed	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Breach	IR-04.1	Mechanisms exist to address data breaches, or other incidents involving the unauthorized disclosure of sensitive or regulated data, according to applicable laws, regulations and contractual obligations.	5	
CC7.3.PDF6	Assesses the Impact on Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.3.PDF6	Assesses the Impact on Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Framing	RSK-01.1	Mechanisms exist to identify: (1) Assumptions affecting risk assessments, risk response and risk monitoring; (2) Constraints affecting risk assessments, risk response and risk monitoring; (3) The organizational risk tolerance; and (4) Priorities, benefits and trade-offs considered by the organization for managing risk.	5	
CC7.3.PDF7	Determines Personal Information Used or Disclosed	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.3.PDF7	Determines Personal Information Used or Disclosed	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Classification & Prioritization	IR-02.4	Mechanisms exist to identify classes of incidents and actions to take to ensure the portability of organizational processes and business functions.	5	
CC7.3.PDF7	Determines Personal Information Used or Disclosed	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Incident Reporting for Sensitive / Regulated Data	IR-10.2	Mechanisms exist to report sensitive/regulated data incidents in a timely manner.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Integrated Security Incident Response Team (ISIRT)	IR-07	Mechanisms exist to establish an integrated team of cybersecurity, IT and business function representatives that are capable of addressing cybersecurity and data protection incident response operations.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Situational Awareness For Incidents	IR-09	Mechanisms exist to document, monitor and report the status of cybersecurity and data protection incidents to internal stakeholders all the way through the resolution of the incident.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IR-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third parties; and (3) Regulatory authorities.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Incident Reporting for Sensitive / Regulated Data	IR-10.2	Mechanisms exist to report sensitive/regulated data incidents in a timely manner.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Coordination	IR-10.4	Mechanisms exist to provide cybersecurity and data protection incident information to providers of the Technology Assets, Applications and/or Services (TAAS) and other organizations involved in the supply chain for TAAS related to the incident.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Coordination With External Providers	IR-11.2	Mechanisms exist to establish a direct, cooperative relationship between the organization's incident response capability and external service providers.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Regulatory & Law Enforcement Contacts	RSK-06	Mechanisms exist to maintain incident response contacts with applicable regulatory and law enforcement agencies.	5	
CC7.4	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Remediation	RSK-10	Mechanisms exist to remediate risks to an acceptable level.	5	
CC7.4.PDF1	Assigns Roles and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Defined Roles & Responsibilities	HRS-03	Mechanisms exist to define cybersecurity roles & responsibilities for all personnel.	5	
CC7.4.PDF1	Assigns Roles and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4.PDF1	Assigns Roles and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4.PDF1	Assigns Roles and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4.PDF1	Assigns Roles and Responsibilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Integrated Security Incident Response Team (ISIRT)	IR-07	Mechanisms exist to establish an integrated team of cybersecurity, IT and business function representatives that are capable of addressing cybersecurity and data protection incident response operations.	5	
CC7.4.PDF2	Contains and Responds to Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4.PDF2	Contains and Responds to Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4.PDF2	Contains and Responds to Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4.PDF3	Mitigates Ongoing Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4.PDF3	Mitigates Ongoing Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4.PDF3	Mitigates Ongoing Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4.PDF4	Resolves Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4.PDF4	Resolves Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4.PDF4	Resolves Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4.PDF5	Restores Operations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
CC7.4.PDF5	Restores Operations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Security Controls Framework (SCF) Control Description	Strength of Relationship	Notes
CC7.4-POF5	Restores Operations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4-POF5	Restores Operations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF6	Develops and Implements Communication of Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR0-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4-POF6	Develops and Implements Communication of Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake;	5	
CC7.4-POF6	Develops and Implements Communication of Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF6	Develops and Implements Communication of Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Situational Awareness For Incidents	IR0-09	Mechanisms exist to document, monitor and report the status of cybersecurity and data protection incidents to internal stakeholders all the way through the resolution of the incident.	5	
CC7.4-POF6	Develops and Implements Communication of Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IR0-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third parties; and (3) Regulatory authorities.	5	
CC7.4-POF6	Develops and Implements Communication of Security Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Incident Reporting for Sensitive / Regulated Data	IR0-10.2	Mechanisms exist to report sensitive/regulated data incidents in a timely manner.	5	
CC7.4-POF7	Obtains Understanding of Nature of Incident and Determines Containment Strategy	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR0-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4-POF7	Obtains Understanding of Nature of Incident and Determines Containment Strategy	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4-POF7	Obtains Understanding of Nature of Incident and Determines Containment Strategy	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF8	Remediates Identified Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR0-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4-POF8	Remediates Identified Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4-POF8	Remediates Identified Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF8	Remediates Identified Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Risk Remediation	RSK-06	Mechanisms exist to remediate risks to an acceptable level.	5	
CC7.4-POF8	Remediates Identified Vulnerabilities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Remediation Process	VPM-02	Mechanisms exist to ensure that vulnerabilities are properly identified, tracked and remediated.	5	
CC7.4-POF9	Communicates Remediation Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR0-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4-POF9	Communicates Remediation Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4-POF9	Communicates Remediation Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF9	Communicates Remediation Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Situational Awareness For Incidents	IR0-09	Mechanisms exist to document, monitor and report the status of cybersecurity and data protection incidents to internal stakeholders all the way through the resolution of the incident.	5	
CC7.4-POF9	Communicates Remediation Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IR0-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third parties; and (3) Regulatory authorities.	5	
CC7.4-POF10	Evaluates the Effectiveness of Incident Response	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contingency Plan Root Cause Analysis (RCA) & Lessons Learned	BCD-05	Mechanisms exist to conduct a Root Cause Analysis (RCA) and "lessons learned" activity every time the contingency plan is activated.	5	
CC7.4-POF10	Evaluates the Effectiveness of Incident Response	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR0-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4-POF10	Evaluates the Effectiveness of Incident Response	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4-POF10	Evaluates the Effectiveness of Incident Response	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF10	Evaluates the Effectiveness of Incident Response	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Root Cause Analysis (RCA) & Lessons Learned	IR0-13	Mechanisms exist to incorporate lessons learned from analyzing and resolving cybersecurity and data protection incidents to reduce the likelihood or impact of future incidents.	5	
CC7.4-POF11	Periodically Evaluates Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR0-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4-POF11	Periodically Evaluates Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake;	5	
CC7.4-POF11	Periodically Evaluates Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF11	Periodically Evaluates Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	IRP Update	IR0-04.2	Mechanisms exist to regularly review and modify incident response practices to incorporate lessons learned, business process changes and industry developments, as necessary.	5	
CC7.4-POF12	Applies Breach Response Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR0-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4-POF12	Applies Breach Response Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake; (3) Analysis; (4) Containment; (5) Eradication; and (6) Recovery.	5	
CC7.4-POF12	Applies Breach Response Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF13	Communicates Unauthorized Use and Disclosure	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Operations	IR0-01	Mechanisms exist to implement and govern processes and documentation to facilitate an organization-wide response capability for cybersecurity and data protection-related incidents.	5	
CC7.4-POF13	Communicates Unauthorized Use and Disclosure	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Handling	IR0-02	Mechanisms exist to cover: (1) Preparation; (2) Automated event detection or manual incident report intake;	5	
CC7.4-POF13	Communicates Unauthorized Use and Disclosure	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Response Plan (IRP)	IR0-04	Mechanisms exist to maintain and make available a current and viable Incident Response Plan (IRP) to all stakeholders.	5	
CC7.4-POF13	Communicates Unauthorized Use and Disclosure	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IR0-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) Affected clients & third parties; and (3) Regulatory authorities.	5	
CC7.4-POF13	Communicates Unauthorized Use and Disclosure	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Cyber Incident Reporting for Sensitive / Regulated Data	IR0-10.2	Mechanisms exist to report sensitive/regulated data incidents in a timely manner.	5	
CC7.4-POF14	Application of Sanctions	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Personnel Sanctions	HR5-07	Mechanisms exist to sanction personnel failing to comply with established security policies, standards and procedures.	10	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Identify Critical Assets	BCD-02	Mechanisms exist to identify and document the critical Technology Assets, Applications, Services and/or Data (TAASD) that support essential missions and business functions.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Resume All Missions & Business Functions	BCD-02.1	Mechanisms exist to resume all missions and business functions within Recovery Time Objectives (RTOs) of the contingency plan's activation.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continue Essential Mission & Business Functions	BCD-02.2	Mechanisms exist to continue essential missions and business functions with little or no loss of operational continuity and sustain that continuity until full system restoration at primary processing and/or storage sites.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Resume Essential Missions & Business Functions	BCD-02.3	Mechanisms exist to resume essential missions and business functions within an organization-defined time period of contingency plan activation.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contingency Plan Testing & Exercises	BCD-04	Mechanisms exist to conduct tests and/or exercises to evaluate the contingency plan's effectiveness and the organization's readiness to execute the plan.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Contingency Plan Root Cause Analysis (RCA) & Lessons Learned	BCD-05	Mechanisms exist to conduct a Root Cause Analysis (RCA) and "lessons learned" activity every time the contingency plan is activated.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Ongoing Contingency Planning	BCD-06	Mechanisms exist to update contingency plans due to changes affecting: (1) People (e.g., personnel changes); (2) Processes (e.g., new, altered or decommissioned business practices, including third-party services); (3) Technologies (e.g., new, altered or decommissioned technologies); (4) Data (e.g., changes to data flow and/or data repositories); (5) Facilities (e.g., new, altered or decommissioned physical infrastructure); and/or (6) Feedback from contingency plan testing activities.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Backups	BCD-11	Mechanisms exist to create recurring backups of data, software and/or system images, as well as verify the integrity of those backups, to ensure the availability of the data to satisfy Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs).	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Testing for Reliability & Integrity	BCD-11.1	Mechanisms exist to routinely test backups that verify the reliability of the backup process, as well as the integrity and availability of the data.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Technology Assets, Applications and/or Services (TAAS) Recovery & Reconstitution	BCD-12	Mechanisms exist to ensure the secure recovery and reconstruction of Technology Assets, Applications and/or Services (TAAS) to a known state after a disruption, compromise or failure.	5	
CC7.5	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Backup & Restoration Hardware Protection	BCD-13	Mechanisms exist to protect backup and restoration hardware and software.	5	
CC7.5-POF1	Restores the Affected Environment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	10	
CC7.5-POF1	Restores the Affected Environment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Resume All Missions & Business Functions	BCD-02.1	Mechanisms exist to resume all missions and business functions within Recovery Time Objectives (RTOs) of the contingency plan's activation.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control	Strength of Relationship	Notes
CC7.5-POF1	Restores the Affected Environment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Continue Essential Mission & Business Functions	BCD-02.2	Mechanisms exist to continue essential missions and business functions with little or no loss of operational continuity and sustain that continuity until full system restoration at primary process and/or storage sites.	5	
CC7.5-POF1	Restores the Affected Environment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Resume Essential Missions & Business Functions	BCD-02.3	Mechanisms exist to resume essential missions and business functions within an organization-defined time period of contingency plan activation.	5	
CC7.5-POF1	Restores the Affected Environment	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Technology Assets, Applications and/or Services (TAAS) Recovery & Reconstitution	BCD-12	Mechanisms exist to ensure the secure recovery and reconstitution of Technology Assets, Applications and/or Services (TAAS) to a known state after a disruption, compromise or failure.	5	
CC7.5-POF2	Communicates Information About the Incident	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	10	
CC7.5-POF2	Communicates Information About the Incident	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Recovery Operations Communications	BCD-01.6	Mechanisms exist to communicate the status of recovery activities and progress in restoring operational capabilities to designated internal and external stakeholders.	5	
CC7.5-POF2	Communicates Information About the Incident	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Incident Stakeholder Reporting	IRO-10	Mechanisms exist to timely report incidents to applicable: (1) Internal stakeholders; (2) affected clients & third parties; and (3) Regulatory authorities.	5	
CC7.5-POF3	Determines Root Cause of the Incident	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Equal	Contingency Plan Root Cause Analysis (RCA) & Lessons Learned	BCD-05	Mechanisms exist to conduct a Root Cause Analysis (RCA) and "lessons learned" activity every time the contingency plan is activated.	10	
CC7.5-POF4	Implements Changes to Prevent and Detect Recurrences	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
CC7.5-POF4	Implements Changes to Prevent and Detect Recurrences	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Ongoing Contingency Planning	BCD-06	Mechanisms exist to update contingency plans due to changes affecting: (1) People (e.g., personnel changes); (2) Processes (e.g., new, altered or decommissioned business practices, including third-party services); (3) Technologies (e.g., new, altered or decommissioned technologies); (4) Data (e.g., changes to data flows and/or data repositories); (5) Facilities (e.g., new, altered or decommissioned physical infrastructure); and/or (6) Feedback from contingency plan testing activities.	5	
CC7.5-POF5	Improves Response and Recovery Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., Continuity of Operations Plan (COP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
CC7.5-POF5	Improves Response and Recovery Procedures	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Ongoing Contingency Planning	BCD-06	Mechanisms exist to update contingency plans due to changes affecting: (1) People (e.g., personnel changes); (2) Processes (e.g., new, altered or decommissioned business practices, including third-party services); (3) Technologies (e.g., new, altered or decommissioned technologies); (4) Data (e.g., changes to data flows and/or data repositories); (5) Facilities (e.g., new, altered or decommissioned physical infrastructure); and/or (6) Feedback from contingency plan testing activities.	5	
CC7.5-POF6	Implements Incident Recovery Plan Testing	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Contingency Plan Testing & Exercises	BCD-04	Mechanisms exist to conduct tests and/or exercises to evaluate the contingency plan's effectiveness and the organization's readiness to execute the plan.	10	
CC8.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Baseline Configurations	CFG-02	Mechanisms exist to develop, document and maintain secure baseline configurations for Technology Assets, Applications and/or Services (TAAS) that are consistent with industry-accepted system hardening standards.	5	
CC8.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Reviews & Updates	CFG-01.1	Mechanisms exist to review and update baseline configurations: (1) At least annually; (2) When required due to so, or; (3) As part of system component installations and upgrades.	5	
CC8.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Central Management & Verification	CFG-02.2	Automated mechanisms exist to govern and report on baseline configurations of Technology Assets, Applications and/or Services (TAAS) through Continuous Diagnostics and Mitigation (CDM), or similar technologies.	5	
CC8.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Test, Validate & Document Changes	CHG-02.2	Mechanisms exist to appropriately test and document proposed changes in a non-production environment before changes are implemented in a production environment.	5	
CC8.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Stakeholder Notification of Changes	CHG-05	Mechanisms exist to ensure stakeholders are made aware of and understand the impact of proposed changes.	5	
CC8.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Development Life Cycle (SDLC) Management	PRM-07	Mechanisms exist to ensure changes to Technology Assets, Applications and/or Services (TAAS) within the Secure Development Life Cycle (SDLC) are controlled through formal change control procedures.	5	
CC8.1-POF1	Manages Changes Throughout the System Life Cycle	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF1	Manages Changes Throughout the System Life Cycle	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF1	Manages Changes Throughout the System Life Cycle	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Development Life Cycle (SDLC) Management	PRM-07	Mechanisms exist to ensure changes to Technology Assets, Applications and/or Services (TAAS) within the Secure Development Life Cycle (SDLC) are controlled through formal change control procedures.	5	
CC8.1-POF2	Authorizes Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF2	Authorizes Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF2	Authorizes Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Prohibition Of Changes	CHG-02.1	Mechanisms exist to prohibit unauthorized changes, unless organization-approved change requests are received.	5	
CC8.1-POF2	Authorizes Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Access Restriction For Change	CHG-04	Mechanisms exist to enforce configuration restrictions in an effort to restrict the ability of users to conduct unauthorized changes.	5	
CC8.1-POF3	Designs and Develops Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF3	Designs and Develops Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF3	Designs and Develops Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Services Center for Asset Lifecycle Changes	CHG-02.3	Mechanisms exist to include a cybersecurity and/or data protection representative in the configuration change control review process.	5	
CC8.1-POF3	Designs and Develops Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Impact Analysis for Changes	CHG-03	Mechanisms exist to analyze proposed changes for potential security impacts, prior to the implementation of the change.	5	
CC8.1-POF4	Documents Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF4	Documents Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF4	Documents Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Test, Validate & Document Changes	CHG-02.2	Mechanisms exist to appropriately test and document proposed changes in a non-production environment before changes are implemented in a production environment.	5	
CC8.1-POF5	Tracks System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF5	Tracks System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF5	Tracks System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Test, Validate & Document Changes	CHG-02.2	Mechanisms exist to appropriately test and document proposed changes in a non-production environment before changes are implemented in a production environment.	5	
CC8.1-POF6	Configures Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF6	Configures Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF6	Configures Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Management Program	CFG-01	Mechanisms exist to facilitate the implementation of configuration management controls.	5	
CC8.1-POF6	Configures Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Baseline Configurations	CFG-02	Mechanisms exist to develop, document and maintain secure baseline configurations for Technology Assets, Applications and/or Services (TAAS) that are consistent with industry-accepted system hardening standards.	5	
CC8.1-POF6	Configures Software	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Central Management & Verification	CFG-02.2	Automated mechanisms exist to govern and report on baseline configurations of Technology Assets, Applications and/or Services (TAAS) through Continuous Diagnostics and Mitigation (CDM), or similar technologies.	5	
CC8.1-POF7	Tests System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF7	Tests System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF7	Tests System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Test, Validate & Document Changes	CHG-02.2	Mechanisms exist to appropriately test and document proposed changes in a non-production environment before changes are implemented in a production environment.	5	
CC8.1-POF8	Approves System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	10	
CC8.1-POF8	Approves System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	10	
CC8.1-POF9	Deploys System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF9	Deploys System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF9	Deploys System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Access Restriction For Change	CHG-04	Mechanisms exist to enforce configuration restrictions in an effort to restrict the ability of users to conduct unauthorized changes.	5	
CC8.1-POF9	Deploys System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Permissions To Implement Changes	CHG-04.4	Mechanisms exist to limit operational privileges for implementing changes.	5	
CC8.1-POF10	Identifies and Evaluates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF10	Identifies and Evaluates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF10	Identifies and Evaluates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Test, Validate & Document Changes	CHG-02.2	Mechanisms exist to appropriately test and document proposed changes in a non-production environment before changes are implemented in a production environment.	5	
CC8.1-POF10	Identifies and Evaluates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Impact Analysis for Changes	CHG-03	Mechanisms exist to analyze proposed changes for potential security impacts, prior to the implementation of the change.	5	
CC8.1-POF10	Identifies and Evaluates System Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Automated Access Enforcement / Auditing	CHG-04.1	Mechanisms exist to perform after-the-fact reviews of configuration change logs to discover any unauthorized changes.	5	
CC8.1-POF11	Infrastructure, Data, Software, and Procedures Required to Remediate	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CC8.1-POF11	Infrastructure, Data, Software, and Procedures Required to Remediate	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CC8.1-POF11	Infrastructure, Data, Software, and Procedures Required to Remediate	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of							

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control	Strength of Relationship	Notes
CCB.1-POF11	Identifies Changes in Infrastructure, Data, Software, and Procedures Required to Remediate Incidents	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Automated Central Management & Verification	CFG-02.2	Automated mechanisms exist to govern and report on baseline configurations of Technology Assets, Applications and/or Services (TAAS) through Continuous Diagnostics and Mitigation (CDM), or similar technologies.	5	
CCB.1-POF12	Configures Baseline Configuration of IT Technology	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Configuration Management Program	CFG-01	Mechanisms exist to facilitate the implementation of configuration management controls.	5	
CCB.1-POF12	Provides for Changes Necessary in Emergency Situations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Secure Baseline Configurations	CFG-02	Mechanisms exist to develop, document and maintain secure baseline configurations for Technology Assets, Applications and/or Services (TAAS) that are consistent with industry-accepted system hardening standards.	5	
CCB.1-POF13	Provides for Changes Necessary in Emergency Situations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CCB.1-POF13	Manages Patch Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CCB.1-POF13	Provides for Changes Necessary in Emergency Situations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Test, Validate & Document Changes	CHG-02.2	Mechanisms exist to appropriately test and document proposed changes in a non-production environment before changes are implemented in a production environment.	5	
CCB.1-POF13	Provides for Changes Necessary in Emergency Situations	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Emergency Accounts	IAC-15.9	Mechanisms exist to establish and control "emergency access only" accounts.	5	
CCB.1-POF14	Manages Patch Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CCB.1-POF14	Manages Patch Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Configuration Change Control	CHG-02	Mechanisms exist to govern the technical configuration change control processes.	5	
CCB.1-POF14	Manages Patch Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Vulnerability & Patch Management Program (VPM)	VPM-01	Mechanisms exist to facilitate the implementation and monitoring of vulnerability management controls.	5	
CCB.1-POF14	Manages Patch Changes	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Software & Firmware Patching	VPM-05	Mechanisms exist to conduct software patching for all deployed Technology Assets, Applications and/or Services (TAAS), including firmware.	5	
CCB.1-POF15	Considers System Resilience	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., a Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
CCB.1-POF15	Considers System Resilience	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Secure Engineering Principles	SEA-01	Mechanisms exist to facilitate the implementation of industry-recognized security, compliance and resilience practices in the specification, design, development, implementation and modification of Technology Assets, Applications and/or Services (TAAS).	5	
CCB.1-POF15	Considers System Resilience	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Achieving Resilience Requirements	SEA-01.2	Mechanisms exist to achieve resilience requirements in normal and adverse situations.	5	
CCB.1-POF16	Protects Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Change Management Program	CHG-01	Mechanisms exist to facilitate the implementation of a change management program.	5	
CCB.1-POF16	Protects Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Test, Validate & Document Changes	CHG-02.2	Mechanisms exist to appropriately test and document proposed changes in a non-production environment before changes are implemented in a production environment.	5	
CCB.1-POF16	Protects Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	5	
CCB.1-POF16	Protects Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Vulnerability & Patch Management Program (VPM)	VPM-01	Mechanisms exist to facilitate the implementation and monitoring of vulnerability management controls.	5	
CCB.1-POF16	Protects Confidential Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Software & Firmware Patching	VPM-05	Mechanisms exist to conduct software patching for all deployed Technology Assets, Applications and/or Services (TAAS), including firmware.	5	
CCB.1-POF17	Protects Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	5	
CCB.1-POF17	Protects Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Sensitive / Regulated Data Protection	DCH-01.2	Mechanisms exist to protect sensitive/regulated data wherever it is processed and/or stored.	5	
CCB.1-POF17	Protects Personal Information	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Data Privacy Program	PR1-01	Mechanisms exist to facilitate the implementation and operation of data protection controls throughout the data lifecycle to ensure all forms of Personal Data (PD) are processed lawfully, fairly and transparently.	10	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Restrict Collection to Identified Purpose	PR1-04	Mechanisms exist to minimize the collection of Personal Data (PD) to only what is adequate, relevant and limited to the purposes identified in the data privacy notice, including protections against collecting PD from minors without appropriate parental or legal guardian consent.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Authority to Collect, Process, Store or Share Personal Data (PD)	PR1-04.1	Mechanisms exist to determine and document the legal authority that permits the organization to collect, receive, process, store, transmit, share, update and/or dispose personal data (PD), either generally or in support of a specific business process.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Secure Engineering Principles	SEA-01	Mechanisms exist to facilitate the implementation of industry-recognized security, compliance and resilience practices in the specification, design, development, implementation and modification of Technology Assets, Applications and/or Services (TAAS).	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., a Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Alternative Security Measures	BCD-07	Mechanisms exist to implement alternative or compensating controls to satisfy security functions when the primary means of implementing the security function is unavailable or compromised.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Risk Management Program	RSK-01	Mechanisms exist to facilitate the implementation of strategic, operational and tactical risk management controls.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Risk Identification	RSK-03	Mechanisms exist to identify and document risks, both internal and external.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Risk Catalog	RSK-03.1	Mechanisms exist to develop and keep current a catalog of applicable risks associated with the organization's business operations and technologies in use.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Threat Intelligence Program	THR-01	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can influence the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Threat Catalog	THR-09	Mechanisms exist to develop and keep current a catalog of applicable internal and external threats to the organization, both natural and manmade.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Third-Party Criticality Assessments	TPM-02	Mechanisms exist to identify, prioritize and assess suppliers and partners of critical Technology Assets, Applications and/or Services (TAAS) using a supply chain risk assessment process relative to their importance in supporting the delivery of high-value services.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Supply Chain Risk Management (SCRM)	TPM-03	Mechanisms exist to: (1) Evaluate security risks and threats associated with Technology Assets, Applications and/or Services (TAAS) supply chain; and (2) Take appropriate remediation actions to minimize the organization's exposure to those risks and threats, as necessary.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Acquisition Strategies, Tools & Methods	TPM-03.1	Mechanisms exist to utilize tailored acquisition strategies, contract tools and procurement methods for the purchase of unique Technology Assets, Applications and/or Services (TAAS).	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Limit Potential Harm	TPM-03.2	Mechanisms exist to utilize security safeguards to limit harm from potential adversaries who identify and target the organization's supply chain.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Processes to Address Weaknesses or Deficiencies	TPM-03.3	Mechanisms exist to address identified weaknesses or deficiencies in the security of the supply chain.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Third-Party Processing, Storage and Service Location	TPM-04.4	Mechanisms exist to restrict the location of information processing/storage based on business requirements.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Third-Party Contract Requirements	TPM-05	Mechanisms exist to require contractual requirements for applicable security, compliance and resilience requirements with third parties, reflecting the organization's needs to protect its Technology Assets, Applications, Services and/or Data (TAASD).	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Third-Party Personnel Security	TPM-06	Mechanisms exist to control personnel security requirements including security roles and responsibilities for third-party providers.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Monitoring for Third-Party Information Disclosure	TPM-07	Mechanisms exist to monitor for evidence of unauthorized exfiltration or disclosure of organizational information.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Review of Third-Party Services	TPM-08	Mechanisms exist to monitor, regularly review and assess External Service Providers (ESPs) for compliance with established contractual requirements for security, compliance and resilience controls.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Third-Party Deficiency Remediation	TPM-09	Mechanisms exist to address weaknesses or deficiencies in supply chain elements identified during independent or organizational assessments of such elements.	5	
CCB.1-POF18	Privacy by Design	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Managing Changes to Third-Party Services	TPM-10	Mechanisms exist to control changes to services by suppliers, taking into account the criticality of business Technology Assets, Applications, Services and/or Data (TAASD) that are in scope by the third-party.	5	
CC9.1-POF1	Considers Mitigation of Risks of Business Disruption	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., a Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
CC9.1-POF1	Considers Mitigation of Risks of Business Disruption	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Compensating Countermeasures	RSK-06.2	Mechanisms exist to identify and implement compensating countermeasures to reduce risk and exposure to threats.	5	
CC9.1-POF1	Considers Mitigation of Risks of Business Disruption	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Business Impact Analysis (BIA)	RSK-08	Mechanisms exist to conduct a Business Impact Analysis (BIA) to identify and assess security, compliance and resilience risks.	5	
CC9.1-POF2	Considers the Use of Insurance to Mitigate Financial Impact Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Business Continuity Management System (BCMS)	BCD-01	Mechanisms exist to facilitate the implementation of contingency planning controls to help ensure resilient Technology Assets, Applications and/or Services (TAAS) (e.g., a Continuity of Operations Plan (COOP) or Business Continuity & Disaster Recovery (BCDR) playbooks).	5	
CC9.1-POF2	Considers the Use of Insurance to Mitigate Financial Impact Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Compensating Countermeasures	RSK-06.2	Mechanisms exist to identify and implement compensating countermeasures to reduce risk and exposure to threats.	5	
CC9.1-POF2	Considers the Use of Insurance to Mitigate Financial Impact Risks	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Business Impact Analysis (BIA)	RSK-08	Mechanisms exist to conduct a Business Impact Analysis (BIA) to identify and assess security, compliance and resilience risks.	5	
CC9.2	The entity assesses and manages risks associated with vendors and business partners.	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and monitoring performance against those plans.	10	
CC9.2	The entity assesses and manages risks associated with vendors and business partners.	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Supply Chain Risk Assessment	RSK-09.1	Mechanisms exist to periodically assess supply chain risks associated with Technology Assets, Applications and/or Services (TAAS).	5	
CC9.2	The entity assesses and manages risks associated with vendors and business partners.	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	10	
CC9.2	The entity assesses and manages risks associated with vendors and business partners.	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Third-Party Risk Assessments & Approvals	TPM-04.1	Mechanisms exist to conduct a risk assessment prior to the acquisition or outsourcing of technology-related Technology Assets, Applications and/or Services (TAAS).	5	
CC9.2-POF1	Establishes Requirements for Vendor and Business Partner Engagements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and monitoring performance against those plans.	5	
CC9.2-POF1	Establishes Requirements for Vendor and Business Partner Engagements	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Interacts With	Supply Chain Risk Assessment	RSK-09.1	Mechanisms exist to periodically assess supply chain risks associated with Technology Assets, Applications and/or Services (TAAS).	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF)	Strength of Relationship	Notes
CC9.2-POF10	Obtains Confidentiality Commitments From Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	First-Party Declaration (IPD)	TPM-05.6	Mechanisms exist to obtain a First-Party Declaration (IPD) from applicable External Service Providers (ESPs) that provides assurance of compliance with specified statutory, regulatory and contractual obligations for security, compliance and resilience controls, including any flow-down requirements to subcontractors.	5	
CC9.2-POF11	Assesses Compliance With Confidentiality Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and monitoring performance against those plans.	5	
CC9.2-POF11	Assesses Compliance With Confidentiality Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Assessment	RSK-09.1	Mechanisms exist to periodically assess supply chain risks associated with Technology Assets, Applications and/or Services (TAAS).	5	
CC9.2-POF11	Assesses Compliance With Confidentiality Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CC9.2-POF11	Assesses Compliance With Confidentiality Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Risk Assessments & Approvals	TPM-04.1	Mechanisms exist to conduct a risk assessment prior to the acquisition or outsourcing of technology-related Technology Assets, Applications and/or Services (TAAS).	5	
CC9.2-POF11	Assesses Compliance With Confidentiality Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	First-Party Declaration (IPD)	TPM-05.6	Mechanisms exist to obtain a First-Party Declaration (IPD) from applicable External Service Providers (ESPs) that provides assurance of compliance with specified statutory, regulatory and contractual obligations for security, compliance and resilience controls, including any flow-down requirements to subcontractors.	5	
CC9.2-POF12	Obtains Privacy Commitments From Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM) Plan	RSK-09	Mechanisms exist to develop a plan for Supply Chain Risk Management (SCRM) associated with the development, acquisition, maintenance and disposal of Technology Assets, Applications and/or Services (TAAS), including documenting selected mitigating actions and monitoring performance against those plans.	5	
CC9.2-POF12	Obtains Privacy Commitments From Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Management	TPM-01	Mechanisms exist to facilitate the implementation of third-party management controls.	5	
CC9.2-POF12	Obtains Privacy Commitments From Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Supply Chain Risk Management (SCRM) Plan	TPM-03	Mechanisms exist to: (1) Evaluate security risks and threats associated with Technology Assets, Applications and/or Services (TAAS) supply chains; and (2) Document and maintain a Responsible, Accountable, Supportive, Consulted & Informed (RASC) matrix, or similar documentation, to delineate assignment of security, compliance and resilience control responsibilities between internal stakeholders and External Service Providers (ESPs).	5	
CC9.2-POF12	Obtains Privacy Commitments From Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Responsible, Accountable, Supportive, Consulted & Informed (RASC) Matrix	TPM-05.4	Mechanisms exist to perform recurring validation of the Responsible, Accountable, Supportive, Consulted & Informed (RASC) matrix, or similar documentation, to ensure security, compliance and resilience control assignments accurately reflect current: (1) Contractual obligations for the External Service Provider (ESP); (2) Business practices; (3) Applicable stakeholders; and (4) Deployed Technology Assets, Applications and/or Services (TAAS).	5	
CC9.2-POF12	Obtains Privacy Commitments From Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Third-Party Scope Review	TPM-05.3	Mechanisms exist to obtain a First-Party Declaration (IPD) from applicable External Service Providers (ESPs) that provides assurance of compliance with specified statutory, regulatory and contractual obligations for security, compliance and resilience controls, including any flow-down requirements to subcontractors.	5	
CC9.2-POF12	Obtains Privacy Commitments From Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Review of Third-Party Services	TPM-08	Mechanisms exist to monitor, regularly review and assess External Service Providers (ESPs) for compliance with established contractual requirements for security, compliance and resilience controls.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Intelligence Program	THR-01	Mechanisms exist to implement a threat intelligence program that includes a cross-organization information-sharing capability that can include the development of the system and security architectures, selection of security solutions, monitoring, threat hunting, response and recovery activities.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Indicators of Exposure (IOE)	THR-02	Mechanisms exist to develop Indicators of Exposure (IOE) to understand the potential attack vectors that attackers could use to attack the organization.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Threat Intelligence Feeds	THR-03	Mechanisms exist to maintain situational awareness of vulnerabilities and evolving threats by leveraging the knowledge of attacker tactics, techniques and procedures to facilitate the implementation of preventative and compensating controls.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security Compromise Notification Agreements	TPM-05.1	Mechanisms exist to compel External Service Providers (ESPs) to provide notification of actual or potential compromises in the supply chain that can potentially affect or have adversely affected Technology Assets, Applications and/or Services (TAAS) that the organization utilizes.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Monitoring for Third-Party Information Disclosure	TPM-07	Mechanisms exist to monitor for evidence of unauthorized exfiltration or disclosure of organizational information.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Review of Third-Party Services	TPM-08	Mechanisms exist to monitor, regularly review and assess External Service Providers (ESPs) for compliance with established contractual requirements for security, compliance and resilience controls.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability & Patch Management Program (VPM)	VPM-01	Mechanisms exist to facilitate the implementation and monitoring of vulnerability management controls.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Attack Surface Scope	VPM-01.1	Mechanisms exist to define and manage the scope for its attack surface management activities.	5	
CC9.2-POF13	Assesses Compliance With Privacy Commitments of Vendors and Business Partners	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Vulnerability Scanning	VPM-06	Mechanisms exist to detect vulnerabilities and configuration errors by routine vulnerability scanning of systems and applications.	5	
P1.0	Privacy Criteria Related to Notice and Communication of Objectives Related to Privacy	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Data Privacy Program	PR1-01	Mechanisms exist to facilitate the implementation and operation of data protection controls throughout the data lifecycle to ensure all forms of Personal Data (PD) are processed lawfully, fairly and transparently.	10	
P1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Privacy Act Statements	PR1-02	Mechanisms exist to provide additional formal notice to individuals from whom the information is being collected that includes: (1) Notice of the authority of organizations to collect Personal Data (PD); (2) Whether providing PD is mandatory or optional; (3) The principal purposes or purposes for which the PD is to be used; (4) The intended uses or routine uses of the information; and (5) The consequences of not providing all or some portion of the information requested.	5	
P1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Dissemination of Data Privacy Program Information	PR1-03	Mechanisms exist to: (1) Ensure that the public has access to information about organizational data privacy activities and can communicate with its Chief Privacy Officer (CPO) or similar role; (2) Ensure that organizational data privacy practices are publicly available through organizational websites or document repositories; (3) Utilize public facing email addresses and/or phone lines to enable the public to provide feedback and/or direct questions to data privacy officers) regarding data privacy practices; and (4) Inform data subjects when changes are made to the privacy notice and the nature of such changes.	5	
P1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Notice	PR1-02	Mechanisms exist to: (1) Make data privacy notice(s) available to individuals upon first interacting with an organization and subsequently as necessary; (2) Ensure that data privacy notices are clear and easy-to-understand, expressing relevant information about how Personal Data (PD) is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Contain all necessary notice-related criteria required by applicable statutory, regulatory and contractual obligations; (4) Define the scope of PD processing activities, including the geographic locations and third-party recipients that process the PD within the scope of the data privacy notice; (5) Periodically, review and update the content of the privacy notice, as necessary; and (6) Retain prior versions of the privacy notice, in accordance with data retention requirements.	5	
P1.1-POF1	Communicates to Data Subjects (C)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Notice	PR1-02	Mechanisms exist to: (1) Make data privacy notice(s) available to individuals upon first interacting with an organization and subsequently as necessary; (2) Ensure that data privacy notices are clear and easy-to-understand, expressing relevant information about how Personal Data (PD) is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Contain all necessary notice-related criteria required by applicable statutory, regulatory and contractual obligations; (4) Define the scope of PD processing activities, including the geographic locations and third-party recipients that process the PD within the scope of the data privacy notice; (5) Periodically, review and update the content of the privacy notice, as necessary; and (6) Retain prior versions of the privacy notice, in accordance with data retention requirements.	5	
P1.1-POF1	Communicates to Data Subjects (C)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Purpose Specification	PR1-02.1	Mechanisms exist to ensure data privacy notices identify the purpose(s) for which Personal Data (PD) is collected, received, processed, stored, transmitted and/or shared.	5	
P1.1-POF2	Provides Notice to Data Subjects (C)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Notice	PR1-02	Mechanisms exist to: (1) Make data privacy notice(s) available to individuals upon first interacting with an organization and subsequently as necessary; (2) Ensure that data privacy notices are clear and easy-to-understand, expressing relevant information about how Personal Data (PD) is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Contain all necessary notice-related criteria required by applicable statutory, regulatory and contractual obligations; (4) Define the scope of PD processing activities, including the geographic locations and third-party recipients that process the PD within the scope of the data privacy notice; (5) Periodically, review and update the content of the privacy notice, as necessary; and (6) Retain prior versions of the privacy notice, in accordance with data retention requirements.	5	
P1.1-POF2	Provides Notice to Data Subjects (C)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Purpose Specification	PR1-02.1	Mechanisms exist to ensure data privacy notices identify the purpose(s) for which Personal Data (PD) is collected, received, processed, stored, transmitted and/or shared.	5	
P1.1-POF3	Covers Entities and Activities in Notice (C)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Notice	PR1-02	Mechanisms exist to: (1) Make data privacy notice(s) available to individuals upon first interacting with an organization and subsequently as necessary; (2) Ensure that data privacy notices are clear and easy-to-understand, expressing relevant information about how Personal Data (PD) is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Contain all necessary notice-related criteria required by applicable statutory, regulatory and contractual obligations; (4) Define the scope of PD processing activities, including the geographic locations and third-party recipients that process the PD within the scope of the data privacy notice; (5) Periodically, review and update the content of the privacy notice, as necessary; and (6) Retain prior versions of the privacy notice, in accordance with data retention requirements.	5	
P1.1-POF3	Covers Entities and Activities in Notice (C)	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Purpose Specification	PR1-02.1	Mechanisms exist to ensure data privacy notices identify the purpose(s) for which Personal Data (PD) is collected, received, processed, stored, transmitted and/or shared.	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
P1.1.PDF4	Uses Clear Language and Presents a Current Privacy Notice in a Location Easily Found by Data Subjects [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Notice	PR1-02	Mechanisms exist to: (1) Make data privacy notices available to individuals upon first interacting with an organization and subsequently as necessary; (2) Ensure that data privacy notices are clear and easy-to-understand, expressing relevant information about how Personal Data (PD) is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Contain all necessary notice-related criteria required by applicable statutory, regulatory and contractual obligations; (4) Define the scope of PD processing activities, including the geographic locations and third-party recipients that process the PD within the scope of the data privacy notice; (5) Periodically, review and update the content of the privacy notice, as necessary; and (6) Retain prior versions of the privacy notice, in accordance with data retention requirements.	5	
P1.1.PDF4	Reviews the Privacy Notice [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Purpose Specification	PR1-02.1	Mechanisms exist to ensure data privacy notices identify the purpose(s) for which Personal Data (PD) is collected, received, processed, stored, transmitted and/or shared.	5	
P1.1.PDF5	Reviews the Privacy Notice [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Publishing Security, Compliance & Resilience Documentation	GOV-02	Mechanisms exist to establish, maintain and disseminate policies, standards and procedures necessary for secure, compliant and resilient capabilities.	5	
P1.1.PDF5	Reviews the Privacy Notice [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Notice	PR1-02	Mechanisms exist to: (1) Make data privacy notices available to individuals upon first interacting with an organization and subsequently as necessary; (2) Ensure that data privacy notices are clear and easy-to-understand, expressing relevant information about how Personal Data (PD) is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Contain all necessary notice-related criteria required by applicable statutory, regulatory and contractual obligations; (4) Define the scope of PD processing activities, including the geographic locations and third-party recipients that process the PD within the scope of the data privacy notice; (5) Periodically, review and update the content of the privacy notice, as necessary; and (6) Retain prior versions of the privacy notice, in accordance with data retention requirements.	5	
P1.1.PDF6	Communicates Changes to Notice [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Dissemination of Data Privacy Program Information	PR1-03.3	Mechanisms exist to: (1) Ensure that the public has access to information about organizational data privacy activities and can communicate with its Chief Privacy Officer (CPO) or similar role; (2) Ensure that organizational data privacy practices are publicly available through organizational websites or document repositories; (3) Utilize publicly facing email addresses and/or phone lines to enable the public to provide feedback and/or direct questions to data privacy officer(s) regarding data privacy practices; and (4) Inform data subjects when changes are made to the privacy notice and the nature of such changes.	5	
P1.1.PDF7	Retains Prior Notices [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Privacy Notice	PR1-02	Mechanisms exist to: (1) Make data privacy notices available to individuals upon first interacting with an organization and subsequently as necessary; (2) Ensure that data privacy notices are clear and easy-to-understand, expressing relevant information about how Personal Data (PD) is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Contain all necessary notice-related criteria required by applicable statutory, regulatory and contractual obligations; (4) Define the scope of PD processing activities, including the geographic locations and third-party recipients that process the PD within the scope of the data privacy notice; (5) Periodically, review and update the content of the privacy notice, as necessary; and (6) Retain prior versions of the privacy notice, in accordance with data retention requirements.	5	
P2.0	Privacy Criteria Related to Choice and Consent	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Choice & Consent	PR1-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	10	
P2.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Choice & Consent	PR1-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	5	
P2.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Just-In-Time Notice & Updated Consent	PR1-03.2	Mechanisms exist to present data subjects with a new or updated consent request to collect, receive, process, store, transmit, share, update and/or dispose Personal Data (PD) in conjunction with the data action, when: (1) The original circumstances under which an individual gave consent have changed; or (2) A significant amount of time has passed since an individual gave consent.	5	
P2.1.PDF1	Communicates to Data Subjects [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Choice & Consent	PR1-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	5	
P2.1.PDF2	Communicates Consequences of Denying Withdrawing Consent [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Choice & Consent	PR1-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	5	
P2.1.PDF3	Obtains Implicit or Explicit Consent [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Choice & Consent	PR1-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	5	
P2.1.PDF4	Documents and Obtains Consent for New Purposes and Uses [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Just-In-Time Notice & Updated Consent	PR1-03.2	Mechanisms exist to present data subjects with a new or updated consent request to collect, receive, process, store, transmit, share, update and/or dispose Personal Data (PD) in conjunction with the data action, when: (1) The original circumstances under which an individual gave consent have changed; or (2) A significant amount of time has passed since an individual gave consent.	5	
P2.1.PDF5	Obtains Explicit Consent for Sensitive Information [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Choice & Consent	PR1-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	5	
P2.1.PDF6	Obtains Consent for Data Transfers [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Choice & Consent	PR1-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	5	
P3.0	Privacy Criteria Related to Collection	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Restrict Collection To Identified Purpose	PR1-04	Mechanisms exist to minimize the collection of Personal Data (PD) to only what is adequate, relevant and limited to the purposes identified in the data privacy notice, including protections against collecting PD from minors without appropriate parental or legal guardian consent.	10	
P3.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Restrict Collection To Identified Purpose	PR1-04	Mechanisms exist to minimize the collection of Personal Data (PD) to only what is adequate, relevant and limited to the purposes identified in the data privacy notice, including protections against collecting PD from minors without appropriate parental or legal guardian consent.	5	
P3.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authority To Collect, Process, Store & Share Personal Data (PD)	PR1-04.1	Mechanisms exist to determine and document the legal authority that permits the organization to collect, receive, process, store, transmit, share, update and/or dispose Personal Data (PD), either generally or in support of a specific business process.	5	
P3.1.PDF1	Limits the Collection of Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Restrict Collection To Identified Purpose	PR1-04	Mechanisms exist to minimize the collection of Personal Data (PD) to only what is adequate, relevant and limited to the purposes identified in the data privacy notice, including protections against collecting PD from minors without appropriate parental or legal guardian consent.	5	
P3.1.PDF2	Collects Information by Fair and Lawful Means [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Restrict Collection To Identified Purpose	PR1-04	Mechanisms exist to minimize the collection of Personal Data (PD) to only what is adequate, relevant and limited to the purposes identified in the data privacy notice, including protections against collecting PD from minors without appropriate parental or legal guardian consent.	5	
P3.1.PDF3	Collects Information From Reliable Sources [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Restrict Collection To Identified Purpose	PR1-04	Mechanisms exist to minimize the collection of Personal Data (PD) to only what is adequate, relevant and limited to the purposes identified in the data privacy notice, including protections against collecting PD from minors without appropriate parental or legal guardian consent.	5	
P3.1.PDF3	Collects Information From Reliable Sources [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Primary Sources	PR1-04.2	Mechanisms exist to ensure information is directly collected from the data subject, whenever possible.	5	
P3.1.PDF4	Provides Additional Information When Additional Information is Acquired [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Restrict Collection To Identified Purpose	PR1-04	Mechanisms exist to minimize the collection of Personal Data (PD) to only what is adequate, relevant and limited to the purposes identified in the data privacy notice, including protections against collecting PD from minors without appropriate parental or legal guardian consent.	5	
P3.1.PDF4	Provides Additional Information When Additional Information is Acquired [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Notice of Correction or Processing Change	PR1-06.2	Mechanisms exist to notify affected data subjects if their Personal Data (PD) has been corrected, amended or deleted.	5	
P3.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Choice & Consent	PR1-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	5	
P3.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Just-In-Time Notice & Updated Consent	PR1-03.2	Mechanisms exist to present data subjects with a new or updated consent request to collect, receive, process, store, transmit, share, update and/or dispose Personal Data (PD) in conjunction with the data action, when: (1) The original circumstances under which an individual gave consent have changed; or (2) A significant amount of time has passed since an individual gave consent.	5	
P3.2.PDF1	Provides Additional Information When Additional Information is Acquired [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Tailored Consent	PR1-03.1	Mechanisms exist to allow data subjects to modify permission to collect, receive, process, store, transmit, share, update and/or dispose selected attributes of their Personal Data (PD).	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Controls Description	Strength of Relationship	Notes
P3.2-POF2	Documents Explicit Consent to Retain Information [C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Choice & Consent	PR0-03	Mechanisms exist to enable data subjects to authorize the collection, receiving, processing, storage, transmission, sharing, updating and/or disposal of their Personal Data (PD), where prior to collection the data subject is provided with: (1) Plain language to illustrate the potential data privacy risks of the authorization; (2) A means for users to decline the authorization; and (3) All necessary choice and consent-related criteria required by applicable statutory, regulatory and contractual obligations.	5	
P4.0	Privacy Criteria Related to Use, Retention, and Disposal	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Personal Data (PD) Retention & Disposal	PR0-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	10	
P4.0	Privacy Criteria Related to Use, Retention, and Disposal	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Usage Restrictions of Personal Data (PD)	PR0-05.4	Mechanisms exist to restrict collecting, receiving, processing, storing, transmitting, sharing and/or updating Personal Data (PD) to: (1) The purposes originally collected, consistent with the data privacy notice(s); (2) What is authorized by the data subject, or authorized agent; and (3) What is consistent with applicable laws, regulations and contractual obligations.	10	
P4.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Internal Use of Personal Data (PD) For Testing, Training and Research	PR0-05.1	Mechanisms exist to address the use of Personal Data (PD) for internal testing, training and research that: (1) Takes measures to limit or minimize the amount of PD used for internal testing, training and research purposes; and (2) Authorizes the use of PD when such information is required for internal testing, training and research.	5	
P4.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Usage Restrictions of Personal Data (PD)	PR0-05.4	Mechanisms exist to restrict collecting, receiving, processing, storing, transmitting, sharing and/or updating Personal Data (PD) to: (1) The purposes originally collected, consistent with the data privacy notice(s); (2) What is authorized by the data subject, or authorized agent; and (3) What is consistent with applicable laws, regulations and contractual obligations.	5	
P4.1-POF1	Uses Personal Information for Intended Purposes [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Usage Restrictions of Personal Data (PD)	PR0-05.4	Mechanisms exist to restrict collecting, receiving, processing, storing, transmitting, sharing and/or updating Personal Data (PD) to: (1) The purposes originally collected, consistent with the data privacy notice(s); (2) What is authorized by the data subject, or authorized agent; and (3) What is consistent with applicable laws, regulations and contractual obligations.	5	
P4.2	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR0-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
P4.2-POF1	Retains Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR0-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
P4.2-POF2	Protects Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security of Personal Data (PD)	PR0-01.6	Mechanisms exist to ensure Personal Data (PD) is protected by logical and physical security safeguards that are sufficient and appropriately scoped to protect the confidentiality and integrity of the PD.	5	
P4.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Sanitization of Personal Data (PD)	DCH-09.3	Mechanisms exist to facilitate the sanitization of Personal Data (PD).	5	
P4.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Disposal	DCH-21	Mechanisms exist to securely dispose of, destroy or erase information.	5	
P4.3	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR0-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
P4.3-POF1	Captures, Identifies, and Flags Requests for Deletion [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Feedback Management	PR0-06.4	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
P4.3-POF1	Captures, Identifies, and Flags Requests for Deletion [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Right to Erasure	PR0-06.5	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
P4.3-POF2	Disposes of, Destroys, and Redacts Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Disposal, Destruction or Re-Use of Equipment	AST-09	Mechanisms exist to securely dispose of, destroy or re-use system components using organization-defined techniques and methods to prevent information from being recovered from these components.	5	
P4.3-POF2	Disposes of, Destroys, and Redacts Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Media Disposal	DCH-08	Mechanisms exist to securely dispose of media when it is no longer required, using formal procedures.	5	
P4.3-POF2	Disposes of, Destroys, and Redacts Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Disposal	DCH-21	Mechanisms exist to securely dispose of, destroy or erase information.	5	
P4.3-POF2	Disposes of, Destroys, and Redacts Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR0-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
P4.3-POF3	Destroys Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Disposal, Destruction or Re-Use of Equipment	AST-09	Mechanisms exist to securely dispose of, destroy or re-use system components using organization-defined techniques and methods to prevent information from being recovered from these components.	5	
P4.3-POF3	Destroys Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Physical Media Disposal	DCH-08	Mechanisms exist to securely dispose of media when it is no longer required, using formal procedures.	5	
P4.3-POF3	Destroys Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Information Disposal	DCH-21	Mechanisms exist to securely dispose of, destroy or erase information.	5	
P4.3-POF3	Destroys Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Retention & Disposal	PR0-05	Mechanisms exist to: (1) Retain Personal Data (PD), including metadata, for an organization defined time period to fulfill the purposes identified in the notice or as required by law; (2) Dispose of, destroys, erases, and/or anonymizes the PD, regardless of the method of storage; and (3) Use organization-defined techniques or methods to ensure secure deletion or destruction of PD (including originals, copies and archived records).	5	
P5.0	Privacy Criteria Related to Access	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Subset Of	Data Subject Empowerment	PR0-06	Mechanisms exist to provide authenticated data subjects the ability to: (1) Access their Personal Data (PD) that is being processed, stored and shared, except where the burden, risk or expense of providing access would be disproportionate to the benefit offered to the data subject through granting access; (2) Obtain answers on the specifics of how their PD is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Obtain the source(s) of their PD; (4) Obtain the categories of their PD being collected, received, processed, stored and shared; (5) Request correction to their PD due to inaccuracies; (6) Request erasure of their PD; and (7) Restrict the further collecting, receiving, processing, storing, transmitting, updated and/or sharing of their PD.	10	
P5.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Updating & Correcting Personal Data (PD)	DCH-22.1	Mechanisms exist to utilize technical controls to correct Personal Data (PD) that is inaccurate or outdated, incorrectly determined regarding impact, or incorrectly identified.	5	
P5.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Subject Empowerment	PR0-06	Mechanisms exist to provide authenticated data subjects the ability to: (1) Access their Personal Data (PD) that is being processed, stored and shared, except where the burden, risk or expense of providing access would be disproportionate to the benefit offered to the data subject through granting access; (2) Obtain answers on the specifics of how their PD is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Obtain the source(s) of their PD; (4) Obtain the categories of their PD being collected, received, processed, stored and shared; (5) Request correction to their PD due to inaccuracies; (6) Request erasure of their PD; and (7) Restrict the further collecting, receiving, processing, storing, transmitting, updated and/or sharing of their PD.	5	
P5.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Feedback Management	PR0-06.4	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
P5.1-POF1	Responds to Data Controller Requests [P]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Subject Empowerment	PR0-06	Mechanisms exist to provide authenticated data subjects the ability to: (1) Access their Personal Data (PD) that is being processed, stored and shared, except where the burden, risk or expense of providing access would be disproportionate to the benefit offered to the data subject through granting access; (2) Obtain answers on the specifics of how their PD is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Obtain the source(s) of their PD; (4) Obtain the categories of their PD being collected, received, processed, stored and shared; (5) Request correction to their PD due to inaccuracies; (6) Request erasure of their PD; and (7) Restrict the further collecting, receiving, processing, storing, transmitting, updated and/or sharing of their PD.	5	
P5.1-POF2	Authenticates Data Subjects' Identity [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Subject Empowerment	PR0-06	Mechanisms exist to provide authenticated data subjects the ability to: (1) Access their Personal Data (PD) that is being processed, stored and shared, except where the burden, risk or expense of providing access would be disproportionate to the benefit offered to the data subject through granting access; (2) Obtain answers on the specifics of how their PD is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Obtain the source(s) of their PD; (4) Obtain the categories of their PD being collected, received, processed, stored and shared; (5) Request correction to their PD due to inaccuracies; (6) Request erasure of their PD; and (7) Restrict the further collecting, receiving, processing, storing, transmitting, updated and/or sharing of their PD.	5	
P5.1-POF3	Permits Data Subjects Access to Their Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Subject Empowerment	PR0-06	Mechanisms exist to provide authenticated data subjects the ability to: (1) Access their Personal Data (PD) that is being processed, stored and shared, except where the burden, risk or expense of providing access would be disproportionate to the benefit offered to the data subject through granting access; (2) Obtain answers on the specifics of how their PD is collected, received, processed, stored, transmitted, shared, updated and/or disposed; (3) Obtain the source(s) of their PD; (4) Obtain the categories of their PD being collected, received, processed, stored and shared; (5) Request correction to their PD due to inaccuracies; (6) Request erasure of their PD; and (7) Restrict the further collecting, receiving, processing, storing, transmitting, updated and/or sharing of their PD.	5	
P5.1-POF4	Provides Understandable Personal Information Within Reasonable Time [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Feedback Management	PR0-06.4	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
P5.1-POF4	Provides Understandable Personal Information Within Reasonable Time [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Reject Unauthenticated or Untrustworthy Disclosure Requests	PR0-07.4	Mechanisms exist to reject unauthenticated, or untrustworthy, disclosure requests.	5	

POF #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Controls Description	Strength of Relationship	Notes
P6.7.P0F1	Responds to Data Controller Requests [P]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Authority To Collect, Process, Store & Share Personal Data (PD)	PRU-04.1	Mechanisms exist to determine and document the legal authority that permits the organization to collect, receive, process, store, transmit, share, update and/or dispose Personal Data (PD), either generally or in support of a specific business process.	5	
P6.7.P0F1	Responds to Data Controller Requests [P]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
P6.7.P0F2	Identifies Types of Personal Information and Handling Process [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Feedback Management	PRU-06.4	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
P6.7.P0F2	Identifies Types of Personal Information and Handling Process [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Portability	PRU-06.6	Mechanisms exist to format exports of Personal Data (PD) in a structured, machine-readable format that allows data subjects to transfer their PD to another controller without hindrance.	5	
P6.7.P0F2	Identifies Types of Personal Information and Handling Process [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Exports	PRU-06.7	Mechanisms exist to export a data subject's available Personal Data (PD) in a readily usable format, upon an authenticated request.	5	
P6.7.P0F3	Captures, Identifies, and Communicates Requests for Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Subject Communications	PRU-17	Mechanisms exist to craft disclosures and communications to data subjects in a manner that is concise, unambiguous and understandable by a reasonable person.	5	
PL7.P0F3	Captures, Identifies, and Communicates Requests for Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Controller Communications	PRU-18	Mechanisms exist to receive and process data controller communications pertaining to: (1) Receiving and responding to data subject requests; (2) Updating/correcting Personal Data (PD); (3) Accounting for disclosures of PD; and (4) Accounting for PD that is stored, processed and/or transmitted on behalf of the data controller.	5	
P7.0	Privacy Criteria Related to Quality	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Quality Management	PRU-10	Mechanisms exist to manage the quality, utility, objectivity, integrity and impact determination and de-identification of sensitive/regulatory data across the information lifecycle.	5	
P7.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Quality Management	PRU-10	Mechanisms exist to manage the quality, utility, objectivity, integrity and impact determination and de-identification of sensitive/regulatory data across the information lifecycle.	5	
P7.1.P0F1	Ensures Accuracy and Completeness of Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Quality Management	PRU-10	Mechanisms exist to manage the quality, utility, objectivity, integrity and impact determination and de-identification of sensitive/regulatory data across the information lifecycle.	5	
P7.1.P0F2	Ensures Relevance of Personal Information [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Quality Management	PRU-10	Mechanisms exist to manage the quality, utility, objectivity, integrity and impact determination and de-identification of sensitive/regulatory data across the information lifecycle.	5	
PR.0	Privacy Criteria Related to Monitoring and Enforcement	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Control Testing, Training & Monitoring	PRU-08	Mechanisms exist to conduct testing, training and monitoring activities for Personal Data (PD) controls.	5	
PR.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Feedback Management	PRU-06.4	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
PR.1.P0F1	Communicates to Data Subjects or Data Controllers [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Feedback Management	PRU-06.4	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
PR.1.P0F2	Addresses Inquiries, Complaints, and Disputes [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Feedback Management	PRU-06.4	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
PR.1.P0F3	Documents and Communicates Dispute Resolution and Recourse [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	User Feedback Management	PRU-06.4	Mechanisms exist to maintain a process to efficiently and effectively respond to requests, complaints, concerns or questions from authorized data subjects about Personal Data (PD) the organization collects, receives, processes, stores, transmits, shares, updates and/or disposes.	5	
PR.1.P0F4	Documents and Reports Compliance Review Results [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Documenting Data Processing Activities	PRU-14	Mechanisms exist to document Personal Data (PD) processing activities that covers collection, receiving, processing, storage, transmission, sharing, updating and/or disposal actions with sufficient detail to demonstrate conformity with applicable statutory, regulatory and contractual requirements.	5	
PR.1.P0F5	Documents and Reports Instances of Non-Compliance [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Documenting Data Processing Activities	PRU-14	Mechanisms exist to document Personal Data (PD) processing activities that covers collection, receiving, processing, storage, transmission, sharing, updating and/or disposal actions with sufficient detail to demonstrate conformity with applicable statutory, regulatory and contractual requirements.	5	
PR.1.P0F6	Performs Ongoing Monitoring [P][C]	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Personal Data (PD) Control Testing, Training & Monitoring	PRU-08	Mechanisms exist to conduct testing, training and monitoring activities for Personal Data (PD) controls.	5	
PR.1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
PR.1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
PR.1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection Impact Assessment (DPIA)	RSK-10	Mechanisms exist to conduct a Data Protection Impact Assessment (DPIA) on Technology Assets, Applications and/or Services (TAAS) that store, process and/or transmit Personal Data (PD) to identify and remediate reasonably-expected risks.	5	
PR.1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Software Development Practices (SSDP)	TDA-06	Mechanisms exist to develop applications based on Secure Software Development Practices (SSDP).	5	
PR.1.1	N/A	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Criticality Analysis During Development	TDA-06.1	Mechanisms exist to require the developer of the Technology Asset, Application and/or Service (TAAS) to perform a criticality analysis at organization-defined decision points in the Secure Development Life Cycle (SDLC).	5	
PR.1.1.P0F1	Identifies Functional and Nonfunctional Requirements and Information Specifications	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Requirements Definition	PRM-05	Mechanisms exist to identify critical system components and functions by performing a criticality analysis for critical Technology Assets, Applications and/or Services (TAAS) at pre-defined decision points in the Secure Development Life Cycle (SDLC).	5	
PR.1.1.P0F1	Identifies Functional and Nonfunctional Requirements and Information Specifications	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
PR.1.1.P0F1	Identifies Functional and Nonfunctional Requirements and Information Specifications	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Product Management	TDA-01.1	Mechanisms exist to design and implement product management processes to proactively govern the design, development and production of Technology Assets, Applications and/or Services (TAAS) across the System Development Life Cycle (SDLC) to: (1) Improve functionality; (2) Enhance security and resiliency capabilities; (3) Correct security deficiencies; and (4) Conform with applicable statutory, regulatory and/or contractual obligations.	5	
PR.1.1.P0F1	Identifies Functional and Nonfunctional Requirements and Information Specifications	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Minimum Viable Product (MVP) Security Requirements	TDA-02	Mechanisms exist to design, develop and produce Technology Assets, Applications and/or Services (TAAS) in such a way that risk-based technical and functional specifications ensure Minimum Viable Product (MVP) criteria establish an appropriate level of security and resiliency based on applicable risks and threats.	5	
PR.1.1.P0F2	Defines Data Necessary to Support a Product or Service	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Requirements Definition	PRM-05	Mechanisms exist to identify critical system components and functions by performing a criticality analysis for critical Technology Assets, Applications and/or Services (TAAS) at pre-defined decision points in the Secure Development Life Cycle (SDLC).	5	
PR.1.1.P0F2	Defines Data Necessary to Support a Product or Service	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Product Management	TDA-01.1	Mechanisms exist to design and implement product management processes to proactively govern the design, development and production of Technology Assets, Applications and/or Services (TAAS) across the System Development Life Cycle (SDLC) to: (1) Improve functionality; (2) Enhance security and resiliency capabilities; (3) Correct security deficiencies; and (4) Conform with applicable statutory, regulatory and/or contractual obligations.	5	
PR.1.1.P0F2	Defines Data Necessary to Support a Product or Service	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Minimum Viable Product (MVP) Security Requirements	TDA-02	Mechanisms exist to design, develop and produce Technology Assets, Applications and/or Services (TAAS) in such a way that risk-based technical and functional specifications ensure Minimum Viable Product (MVP) criteria establish an appropriate level of security and resiliency based on applicable risks and threats.	5	
PR.1.1.P0F3	Defines Information Necessary to Support the Use of a Good or Product	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Security, Compliance & Resilience Requirements Definition	PRM-05	Mechanisms exist to identify critical system components and functions by performing a criticality analysis for critical Technology Assets, Applications and/or Services (TAAS) at pre-defined decision points in the Secure Development Life Cycle (SDLC).	5	
PR.1.1.P0F3	Defines Information Necessary to Support the Use of a Good or Product	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Product Management	TDA-01.1	Mechanisms exist to design and implement product management processes to proactively govern the design, development and production of Technology Assets, Applications and/or Services (TAAS) across the System Development Life Cycle (SDLC) to: (1) Improve functionality;	5	

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
PI1.5-PDF1	Protects Stored Items	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
PI1.5-PDF1	Protects Stored Items	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Software Development Practices	TDA-06	Mechanisms exist to develop applications based on Secure Software Development Practices (SSDP).	5	
PI1.5-PDF2	Archives and Protects System Records	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	5	
PI1.5-PDF2	Archives and Protects System Records	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
PI1.5-PDF2	Archives and Protects System Records	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
PI1.5-PDF2	Archives and Protects System Records	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Software Development Practices	TDA-06	Mechanisms exist to develop applications based on Secure Software Development Practices (SSDP).	5	
PI1.5-PDF3	Stores Data Completely and Accurately	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	5	
PI1.5-PDF3	Stores Data Completely and Accurately	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
PI1.5-PDF3	Stores Data Completely and Accurately	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
PI1.5-PDF3	Stores Data Completely and Accurately	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Software Development Practices	TDA-06	Mechanisms exist to develop applications based on Secure Software Development Practices (SSDP).	5	
PI1.5-PDF4	Records of System Storage	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Data Protection	DCH-01	Mechanisms exist to facilitate the implementation of data protection controls.	5	
PI1.5-PDF4	Creates and Maintains Records of System Storage Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Service Delivery (Business Process Support)	OPS-03	Mechanisms exist to define supporting business processes and implement appropriate governance and service management to ensure appropriate planning, delivery and support of the organization's technology capabilities supporting business functions, workforce, and/or customers based on industry-recognized standards to achieve the specific goals of the process area.	5	
PI1.5-PDF4	Creates and Maintains Records of System Storage Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Business Process Definition	PRM-06	Mechanisms exist to define business processes with consideration for security, compliance and resilience that determines: (1) The resulting risk to organizational operations, assets, individuals and other organizations; and (2) Information protection needs arising from the defined business processes and revises the processes as necessary, until an achievable set of protection needs is obtained.	5	
PI1.5-PDF4	Creates and Maintains Records of System Storage Activities	For specific requirement details, buy a licensed copy of the Focal Document at: https://www.aicpa-cima.com/resources/download/2017-trust-services-criteria-with-revised-points-of-focus-2022	Functional	Intersects With	Secure Software Development Practices	TDA-06	Mechanisms exist to develop applications based on Secure Software Development Practices (SSDP).	5	