

# Providing Third Party Assurance solutions

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## Business network and outsource activity assurance

With third party assurance reporting on your company's internal controls, transaction processing, and outsourcing activities, you can gain confidence that your business can deliver what it promised to the market. Various reports, including SAS 70s, AT101, and agreed-upon procedure, are just some of the PricewaterhouseCoopers service offerings that can help your business build confidence and strengthen its position in the market.

### **Your company's business network and outsource activities could benefit from PricewaterhouseCoopers' third party assurance reporting services. Ask yourself:**

- Do you receive requests from trading partners and users of your service to inspect your processes, operations and controls?
- Do your customers look for independent validation of the information or service you are providing? Do your competitors provide such validation?
- Does your company rely on external parties in its supply and value chains?
- How does your company get comfort on the activities and availability of inputs/outputs?
- Do you desire greater assurance over your entire supply and value chain? Around the ability of your trading partners and customers to meet your forecast targets?
- Have there been instances with vendors and/or customers of missed expectations and difficulties that could not be resolved or easily explained? Are you concerned about the reputational impact of these events?
- Do you need to understand and have assurance over the operations of your key suppliers, service providers and trading partners?

### **PricewaterhouseCoopers can help**

Challenges and opportunities are continuing to emerge in today's marketplace. Your company is likely going to reassess the services of your outside providers, including those related to internal controls. It is also likely your company will need to seek further assurance over these services. As this trend evolves, PwC can help you to identify the external reporting solutions that will meet your changing assurance requirements.

Reporting can also be required under the terms and conditions of a contract. In most cases, it will either follow clear external standards (such as a report on internal controls) or will be clearly defined by both parties (such as in agreed-upon procedures or customized attestation). PwC can help both parties with the reporting requirements under the terms and conditions of the contract. For example, we can work with a large outsourcer to provide independent reporting on operations/performance measures or work with a large organization that has many contracts to provide independent assurance over its business partners.

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## Performance indicator assurance

Accurate information can prepare your company for making critical decisions and reporting externally with confidence. Developing a performance indicator framework and assuring performance data can provide your company with a competitive or strategic advantage over your competitors. PricewaterhouseCoopers' third party assurance service offerings can help your company with external stakeholder readiness as well as preparedness in emerging reporting areas, such as AT10.

**Your company's performance indicators could benefit from PricewaterhouseCoopers' third party assurance reporting services. Ask yourself:**

- Does providing the marketplace more transparency and information afford competitive or strategic advantage for your company?
- Do you receive requests from trading partners and users of your service to inspect your processes, operations and controls?
- Does my company have periodic issues of compliance with regulations, contract obligations, transaction processing or marketplace reputation?
- Would your customers and trading partners be more loyal if they knew your processes, controls and operations had been reviewed by an external party?
- Would external reporting on sensitive management and operational information strengthen your brand?
- Does your company need to provide greater trust, transparency, and information to key stakeholders including regulators, shareholders, vendors, customers, or the public at large?

## PricewaterhouseCoopers can help

Challenges and opportunities are continuing to emerge in today's marketplace. Your company is likely going to be reassessing your strategies and re-evaluating how you measure success. This evaluation will likely include indicators related to internal controls. It's also likely your company will need to seek further assurance over these challenges. As this trend evolves, PwC can help you to identify the Third Party Solutions that will meet your changing needs.

Now more than ever, PwC can help your company identify opportunities to improve transparency and understanding of your key performance indicators, delivering efficiencies and reduce costs related to controls. Measures that may be used include assessing the quality, timeliness and appropriateness of your performance indicators, the integration of discrete information into management intelligence and alignment of KPIs to your organization's strategic initiatives. We can also help your organization provide transparency to your critical trading partners relating to the overall quality of your performance reporting processes.

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## Sustainability and climate change assurance

With the marketplace continuing to focus on environmental responsibility and climate change, business operations face more and more pressure to become increasingly sustainable and viable. To maintain and increase shareholder value, attest examinations on management assertions regarding specific environmental criteria, pre-assurance, and assurance readiness assessments and assurance under AT 101 guidelines can benefit a company's bottom line.

### **Your company's sustainability and climate change initiatives could benefit from PricewaterhouseCoopers' third party assurance reporting services.**

#### **Ask yourself:**

- Does your company want to be a leader on emerging business issues such as sustainability, globalization, etc.? Can independent validation of your company's activities boost market credibility?
- Do you operate in an industry with critical external regulations regarding sustainability?
- Do you need to provide external validation of adherence to external standards or norms. Would such validation strengthen your brand and reputation?
- Does providing the marketplace more transparency and information afford competitive or strategic advantage for your company?
- Do your business partners need assurance on your sustainability or green initiatives?
- Do you need to provide assurance directly to the regulator, or do the regulations require you to provide comfort to your customers?
- Are you comfortable with the quality of data and information you provide to regulators and other parties?

#### **PricewaterhouseCoopers can help**

Corporate leaders increasingly understand that their ability to succeed in a connected world hinges upon their response to an array of issues on the sustainability agenda. PwC can help these leaders operate their companies sustainably, recognizing that social, environmental, economic and ethical factors that affect their core business strategies. We can help your company evaluate the spectrum of sustainability issues and respond by mitigating risks and leveraging opportunities.

PwC can help companies meet these challenges and opportunities associated with sustainability and climate change. We help business leaders understand and proactively address the issues that will have the greatest impact on their company. We guide our clients through the often complex changes needed for an effective strategy and make decisions on the right information based on reliable data from robust reporting systems.

To help today's corporate leaders with their sustainability agenda, PwC can provide negative assurance over greenhouse gas inventory and sustainability reporting. Positive assurance can also be provided over greenhouse gas inventory, voluntary credit/offset verification, and carbon neutrality. Additionally, positive assurance is limited to selected elements related to quantifiable sustainability reporting and companies required to have a readiness assessment performed prior to an assurance engagement.

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## Digital and technology assurance

With an increasing number of news stories involving data security and privacy issues, confidence that a company is secure and is protecting its own and clients' data has become a priority for many businesses. Assurance of data security and digital rights, SAS 70 reports, and trust services offerings can provide a company with the information needed to comfort its board, shareholders, regulators, and customers.

**Your company's digital and technology initiatives could benefit from PricewaterhouseCoopers' third party assurance reporting services. Ask yourself:**

- Do you outsource to a third party any transaction processing or other services such as security monitoring, data center hosting, application development, etc.?
- How do you get comfort that service centers are processing to your specifications?
- Are you comfortable with the quality of data and information you provide to regulators and other parties?
- Do you worry about the completeness, accuracy, and reporting systems used to generate this data?
- Would an audit of your compliance-related information provide greater comfort to your board, shareholders, regulators, customers?
- Do you want to be a leader on emerging business issues, such as sustainability, technology usage, business model adaptation, globalization, etc.?

### PricewaterhouseCoopers can help

Data privacy and confidentiality are key concerns of senior management across a variety of industries. With a number of different standards, requirements and regulations in place or pending (e.g., HIPAA, PCI, etc.), PwC can help companies provide their customers with assurance over processes and controls that protect data in accordance with standards.

In IT outsourcing, customers are heavily focused on technical security and availability requirements. PwC can help companies manage the increased need for generalized attestation reporting as well as SysTrust reporting and digital assurance.

Many emerging technology companies provide hosting services to their customers; however, these companies often lack the resources to implement a controls framework as robust as their larger competitors'. These companies are also receiving client requests for third party assurance (TPA) reports, primarily SAS 70s. PwC can help with tailoring a size-appropriate approach to perform a company's need for TPA reports and SAS 70 audits.

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## Regulatory reporting assurance

Management of regulatory requirements today and preparation for—and benefit from—emerging regulations tomorrow can provide a business with outside validation of adherence to external standards or norms. As a business manages its basic compliance today, it may also need to consider developing a regulatory radar and readiness plan. With many different regulations to abide by (TALF, Privacy Rules, Red Flags Rule, Reg AB), companies are not always aware that some of these may be consolidated or eliminated under the proposed standards.

**Your company's regulatory reporting could benefit from PricewaterhouseCoopers' third party assurance reporting services.**

### Ask yourself:

- Does your company operate in an industry with critical external regulations?
- Do your customers conduct review “audit” activities and site visits? Could an attestation report reduce or eliminate customer-requested site visits?
- Do you issue several different types of third party assurance reports (agreed-upon procedures, attestation and/or SAS 70) that may be consolidated or eliminated under the proposed standards?
- Does your company have periodic issues of compliance with regulations, contract obligations, transaction processing or marketplace reputation?
- Do you need to provide external validation of adherence to external standards or norms. Would such validation strengthen your brand and reputation?
- Would expanding your current reporting beyond financial reporting create a perceived threat or opportunity for your service organization.

### PricewaterhouseCoopers can help

Reporting can be required by law or regulation from a governmental body, standards setter or governance organization. PwC can help determine the various report types and the standards by which they are issued. If your company is already issuing reports in this space, we can also help in identifying areas to make reporting more efficient and effective for your organization. In addition, we can assist by providing recommendation based on our experience working with your regulators.

New regulatory reporting may also be on your organization's horizon. PwC can help your organization understand emerging regulatory reporting requirements and needs, recommend processes and approaches for your organization to comply with reporting needs, and provide assurance on the statements your organization makes to regulatory bodies. We can also serve as a trusted and independent party working with your organization and your regulator, providing comfort to your regulator and potentially eliminating costly and time-absorbing regulatory visits.

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