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CROSSWALK

GAISSF™ –SOC 2 Mapping

Trust Services Criteria Alignment Crosswalk — AICPA 2017 TSC (Revised Points of Focus – 2022)

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Field	Controlled value
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Legal entity	ODA3 Pvt Ltd
GAISSF baseline	GAISSF™ v1.0; 59 controls / 9 domains; Applicable-Control Baseline = 52 D1-D8 + applicable D9
External baseline	AICPA 2017 Trust Services Criteria (with Revised Points of Focus – 2022); 60 mapped criterion identifiers
Criteria in scope	60 criterion identifiers
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All 61 criterion identifiers are included. Security/Common Criteria, Availability, Processing Integrity, Confidentiality, and Privacy are shown separately. Mappings compare control outcomes and expected evidence. They do not reproduce the full proprietary criteria or points of focus.

4. High-Alignment Areas

- Governance, accountability and risk assessment
- Logical access, boundary protection and secure transmission
- Vulnerability, event and incident management
- Change management and supplier risk
- Availability and recovery
- Processing integrity and data quality
- Confidentiality and privacy-supporting controls

5. Material Residual Work

- System boundary and service commitments
- Management system description and assertion
- Trust services category selection
- Control design and operating-effectiveness evidence
- Type I point-in-time versus Type II period coverage
- Complementary user-entity and subservice-organization controls
- Independent CPA testing, exceptions and opinion

6. Notably Absent

No basis is established to claim that GAISSF conformance equals SOC 2, that a crosswalk creates auditor acceptance, that mapped controls have operated effectively, that the mapping establishes evidence sufficiency, or that AICPA, CIMA, or any CPA firm endorses this publication.

7. Criterion Coverage Register

Criterion	Functional summary	Category	Mapped controls	Coverage
CC1.1	Integrity and ethical values	Security / Common Criteria - Control Environment	0	Not Addressed
CC1.2	Board oversight	Security / Common Criteria - Control Environment	3	Partially Addressed
CC1.3	Structures, reporting lines, authority and responsibility	Security / Common Criteria - Control Environment	3	Partially Addressed
CC1.4	Commitment to competence	Security / Common Criteria - Control Environment	5	Substantially Addressed
CC1.5	Accountability	Security / Common Criteria - Control Environment	6	Substantially Addressed
CC2.1	Quality information	Security / Common Criteria - Communication and Information	1	Indirectly Supported
CC2.2	Internal communication	Security / Common Criteria - Communication and Information	1	Indirectly Supported
CC2.3	External communication	Security / Common Criteria - Communication and Information	1	Indirectly Supported
CC3.1	Suitable objectives	Security / Common Criteria - Risk Assessment	1	Indirectly Supported
CC3.2	Risk identification and analysis	Security / Common Criteria - Risk Assessment	1	Indirectly Supported
CC3.3	Fraud risk	Security / Common Criteria	2	Partially Addressed

Criterion	Functional summary	Category	Mapped controls	Coverage
CC3.4	Significant change	- Risk Assessment Security / Common Criteria - Risk Assessment	2	Partially Addressed
CC4.1	Ongoing and separate evaluations	Security / Common Criteria - Monitoring	1	Indirectly Supported
CC4.2	Deficiency evaluation and communication	Security / Common Criteria - Monitoring	1	Indirectly Supported
CC5.1	Control activity selection and development	Security / Common Criteria - Control Activities	0	Not Addressed
CC5.2	Technology general controls	Security / Common Criteria - Control Activities	0	Not Addressed
CC5.3	Policies and procedures	Security / Common Criteria - Control Activities	0	Not Addressed
CC6.1	Logical access security architecture	Security / Common Criteria - Logical and Physical Access	0	Not Addressed
CC6.2	User registration and authorization	Security / Common Criteria - Logical and Physical Access	0	Not Addressed
CC6.3	Access modification and removal	Security / Common Criteria - Logical and Physical Access	0	Not Addressed
CC6.4	Physical access restrictions	Security / Common Criteria - Logical and Physical Access	0	Not Addressed
CC6.5	Asset disposal and removal	Security / Common Criteria - Logical and Physical Access	4	Partially Addressed
CC6.6	System boundary protection	Security / Common Criteria - Logical and Physical Access	4	Partially Addressed
CC6.7	Secure transmission and movement	Security / Common Criteria - Logical and Physical Access	4	Partially Addressed
CC6.8	Malicious software prevention and detection	Security / Common Criteria - Logical and Physical Access	6	Substantially Addressed
CC7.1	Configuration and vulnerability management	Security / Common Criteria - System Operations	0	Not Addressed
CC7.2	Security event monitoring	Security / Common Criteria - System Operations	13	Substantially Addressed
CC7.3	Security event evaluation	Security / Common Criteria - System Operations	13	Substantially Addressed
CC7.4	Incident response	Security / Common Criteria - System Operations	13	Substantially Addressed
CC7.5	Recovery from incidents	Security / Common Criteria - System Operations	13	Substantially Addressed
CC8.1	Authorized and controlled changes	Security / Common Criteria - Change Management	2	Partially Addressed
CC9.1	Risk mitigation activities	Security / Common Criteria - Risk Mitigation	2	Partially Addressed
CC9.2	Vendor and business-partner risk	Security / Common Criteria - Risk Mitigation	2	Partially Addressed
A1.1	Capacity and availability commitments	Availability	2	Partially Addressed
A1.2	Environmental protections and recovery infrastructure	Availability	2	Partially Addressed
A1.3	Recovery plan testing	Availability	3	Partially Addressed
PI1.1	Processing objectives and specifications	Processing Integrity	0	Not Addressed
PI1.2	Input completeness and accuracy	Processing Integrity	11	Substantially Addressed
PI1.3	Processing completeness and accuracy	Processing Integrity	12	Substantially Addressed
PI1.4	Output completeness and accuracy	Processing Integrity	14	Substantially Addressed
PI1.5	Data storage integrity	Processing Integrity	14	Substantially Addressed
C1.1	Identification and protection of confidential information	Confidentiality	0	Not Addressed
C1.2	Confidential information disposal	Confidentiality	0	Not Addressed
P1.1	Privacy notice and communication	Privacy	2	Partially Addressed
P2.1	Choice and consent	Privacy	2	Partially Addressed
P3.1	Collection limitation	Privacy	1	Indirectly Supported
P3.2	Collection from third parties	Privacy	1	Indirectly Supported
P4.1	Use limitation	Privacy	5	Substantially Addressed
P4.2	Retention	Privacy	5	Substantially Addressed
P4.3	Disposal	Privacy	7	Substantially Addressed
P5.1	Data-subject access	Privacy	0	Not Addressed
P6.1	Disclosure to third parties	Privacy	0	Not Addressed
P6.2	Third-party data handling agreements	Privacy	0	Not Addressed
P6.3	Third-party monitoring	Privacy	0	Not Addressed

Criterion	Functional summary	Category	Mapped controls	Coverage
P6.4	Unauthorized disclosure response	Privacy	6	Substantially Addressed
P6.5	Data quality communication	Privacy	7	Substantially Addressed
P6.6	Correction and amendment	Privacy	8	Substantially Addressed
P6.7	Disclosure accounting	Privacy	8	Substantially Addressed
P7.1	Privacy data quality	Privacy	0	Not Addressed
P8.1	Privacy inquiry, complaint and dispute handling	Privacy	1	Indirectly Supported

Annex A — Complete Mapping Register

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0001	D1-CTL-01	CC7.5 — Recovery from incidents	P	Medium	GAISSF D1-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0002	D1-CTL-01	CC7.4 — Incident response	P	Medium	GAISSF D1-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0003	D1-CTL-01	CC7.3 — Security event evaluation	P	Medium	GAISSF D1-CTL-01 provides governance, technical, or

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0004	D1-CTL-01	CC7.2 — Security event monitoring	P	Medium	GAISSF D1-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0005	D1-CTL-02	PI1.5 — Data storage integrity	S	Medium	GAISSF D1-CTL-02 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0006	D1-CTL-02	PI1.4 — Output completeness and accuracy	S	Medium	GAISSF D1-CTL-02 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0007	D1-CTL-02	PI1.3 — Processing completeness and accuracy	S	Medium	GAISSF D1-CTL-02 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-	D1-CTL-02	PI1.2 — Input	S	Medium	GAISSF D1-CTL-02

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
MAP-0008		completeness and accuracy			provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0009	D1-CTL-03	PI1.5 — Data storage integrity	P	Medium	GAISSF D1-CTL-03 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0010	D1-CTL-03	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D1-CTL-03 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement.

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0011	D1-CTL-03	PI1.3 — Processing completeness and accuracy	P	Medium	GAISSF D1-CTL-03 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0012	D1-CTL-03	PI1.2 — Input completeness and accuracy	P	Medium	GAISSF D1-CTL-03 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0013	D1-CTL-04	CC7.5 — Recovery from incidents	P	Medium	examination. GAISSF D1-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0014	D1-CTL-04	CC7.4 — Incident response	P	Medium	GAISSF D1-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0015	D1-CTL-04	CC7.3 — Security event evaluation	P	Medium	GAISSF D1-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0016	D1-CTL-04	CC7.2 — Security event monitoring	P	Medium	GAISSF D1-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0017	D1-CTL-05	PI1.5 — Data storage integrity	S	Medium	GAISSF D1-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0018	D1-CTL-05	PI1.4 — Output completeness and accuracy	S	Medium	examination. GAISSF D1-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0019	D1-CTL-05	PI1.3 — Processing completeness and accuracy	S	Medium	GAISSF D1-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0020	D1-CTL-05	PI1.2 — Input completeness and accuracy	S	Medium	GAISSF D1-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0021	D1-CTL-06	CC8.1 — Authorized and controlled changes	P	Medium	GAISSF D1-CTL-06 provides governance, technical, or evidentiary capability relevant to CC8.1 (Authorized and controlled changes). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0022	D1-CTL-06	PI1.5 — Data storage integrity	S	Medium	GAISSF D1-CTL-06 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0023	D1-CTL-06	PI1.4 — Output completeness and accuracy	S	Medium	GAISSF D1-CTL-06 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0024	D1-CTL-06	PI1.3 — Processing completeness and accuracy	S	Medium	GAISSF D1-CTL-06 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0025	D1-CTL-07	PI1.5 — Data storage integrity	P	Medium	GAISSF D1-CTL-07 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0026	D1-CTL-07	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D1-CTL-07 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0027	D1-CTL-07	PI1.3 — Processing completeness and accuracy	P	Medium	GAISSF D1-CTL-07 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0028	D1-CTL-07	PI1.2 — Input completeness and accuracy	P	Medium	GAISSF D1-CTL-07 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0029	D1-CTL-08	PI1.5 — Data storage integrity	S	Medium	GAISSF D1-CTL-08 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0030	D1-CTL-08	PI1.4 — Output completeness and accuracy	S	Medium	GAISSF D1-CTL-08 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0031	D1-CTL-08	PI1.3 — Processing completeness and accuracy	S	Medium	GAISSF D1-CTL-08 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0032	D1-CTL-08	PI1.2 — Input completeness and accuracy	S	Medium	GAISSF D1-CTL-08 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0033	D1-CTL-09	PI1.5 — Data storage integrity	S	Medium	GAISSF D1-CTL-09 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0034	D1-CTL-09	PI1.4 — Output completeness and accuracy	S	Medium	GAISSF D1-CTL-09 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0035	D1-CTL-09	PI1.3 — Processing completeness and accuracy	S	Medium	GAISSF D1-CTL-09 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0036	D1-CTL-09	PI1.2 — Input completeness and accuracy	S	Medium	GAISSF D1-CTL-09 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0037	D2-CTL-01	CC7.5 — Recovery from incidents	P	Medium	GAISSF D2-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0038	D2-CTL-01	CC7.4 — Incident response	P	Medium	GAISSF D2-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0039	D2-CTL-01	CC7.3 — Security event evaluation	P	Medium	GAISSF D2-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0040	D2-CTL-01	CC7.2 — Security event monitoring	P	Medium	GAISSF D2-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0041	D2-CTL-02	CC7.5 — Recovery from incidents	P	Medium	GAISSF D2-CTL-02 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0042	D2-CTL-02	CC7.4 — Incident response	P	Medium	GAISSF D2-CTL-02 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0043	D2-CTL-02	CC7.3 — Security event evaluation	P	Medium	GAISSF D2-CTL-02 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0044	D2-CTL-02	CC7.2 — Security event monitoring	P	Medium	GAISSF D2-CTL-02 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0045	D2-CTL-03	CC7.5 — Recovery from incidents	S	Medium	GAISSF D2-CTL-03 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0046	D2-CTL-03	CC7.4 — Incident response	S	Medium	GAISSF D2-CTL-03 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0047	D2-CTL-03	CC7.3 — Security event evaluation	S	Medium	GAISSF D2-CTL-03 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0048	D2-CTL-03	CC7.2 — Security event monitoring	S	Medium	GAISSF D2-CTL-03 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0049	D2-CTL-04	CC7.5 — Recovery from incidents	S	Medium	GAISSF D2-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0050	D2-CTL-04	CC7.4 — Incident response	S	Medium	GAISSF D2-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0051	D2-CTL-04	CC7.3 — Security event evaluation	S	Medium	GAISSF D2-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0052	D2-CTL-04	CC7.2 — Security event monitoring	S	Medium	GAISSF D2-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0053	D2-CTL-05	CC7.5 — Recovery from incidents	P	Medium	GAISSF D2-CTL-05 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0054	D2-CTL-05	CC7.4 — Incident response	P	Medium	GAISSF D2-CTL-05 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0055	D2-CTL-05	CC7.3 — Security event evaluation	P	Medium	GAISSF D2-CTL-05 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0056	D2-CTL-05	CC7.2 — Security event monitoring	P	Medium	GAISSF D2-CTL-05 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0057	D2-CTL-06	CC7.5 — Recovery from incidents	S	Medium	GAISSF D2-CTL-06 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0058	D2-CTL-06	CC7.4 — Incident response	S	Medium	GAISSF D2-CTL-06 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0059	D2-CTL-06	CC7.3 — Security event evaluation	S	Medium	GAISSF D2-CTL-06 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0060	D2-CTL-06	CC7.2 — Security event monitoring	S	Medium	GAISSF D2-CTL-06 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0061	D3-CTL-01	CC7.5 — Recovery from incidents	S	Medium	GAISSF D3-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0062	D3-CTL-01	CC7.4 — Incident response	S	Medium	GAISSF D3-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0063	D3-CTL-01	CC7.3 — Security event evaluation	S	Medium	GAISSF D3-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0064	D3-CTL-01	CC7.2 — Security event monitoring	S	Medium	GAISSF D3-CTL-01 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0065	D3-CTL-02	CC7.5 — Recovery from incidents	S	Medium	GAISSF D3-CTL-02 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0066	D3-CTL-02	CC7.4 — Incident response	S	Medium	GAISSF D3-CTL-02 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0067	D3-CTL-02	CC7.3 — Security event evaluation	S	Medium	GAISSF D3-CTL-02 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0068	D3-CTL-02	CC7.2 — Security event monitoring	S	Medium	GAISSF D3-CTL-02 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0069	D3-CTL-03	CC8.1 — Authorized and controlled changes	S	Medium	GAISSF D3-CTL-03 provides governance, technical, or evidentiary capability relevant to CC8.1 (Authorized and controlled changes). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0070	D3-CTL-04	CC6.8 — Malicious software prevention and detection	S	Medium	GAISSF D3-CTL-04 provides governance, technical, or evidentiary capability relevant to CC6.8 (Malicious software prevention and detection). The relationship concerns

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0071	D3-CTL-04	CC6.7 — Secure transmission and movement	S	Medium	GAISSF D3-CTL-04 provides governance, technical, or evidentiary capability relevant to CC6.7 (Secure transmission and movement). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0072	D3-CTL-04	CC6.6 — System boundary protection	S	Medium	GAISSF D3-CTL-04 provides governance, technical, or evidentiary capability relevant to CC6.6 (System boundary protection). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0073	D3-CTL-04	CC6.5 — Asset disposal and removal	S	Medium	GAISSF D3-CTL-04 provides governance, technical, or evidentiary capability relevant to CC6.5 (Asset disposal and removal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0074	D3-CTL-05	CC6.8 — Malicious software prevention and detection	S	Medium	GAISSF D3-CTL-05 provides governance, technical, or evidentiary capability relevant to CC6.8 (Malicious software prevention and detection). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0075	D3-CTL-05	CC6.7 — Secure transmission and movement	S	Medium	GAISSF D3-CTL-05 provides governance, technical, or evidentiary capability relevant to CC6.7 (Secure transmission

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					and movement). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0076	D3-CTL-05	CC6.6 — System boundary protection	S	Medium	GAISSF D3-CTL-05 provides governance, technical, or evidentiary capability relevant to CC6.6 (System boundary protection). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0077	D3-CTL-05	CC6.5 — Asset disposal and removal	S	Medium	GAISSF D3-CTL-05 provides governance, technical, or evidentiary capability relevant to CC6.5 (Asset disposal and removal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0078	D3-CTL-06	CC7.5 — Recovery from incidents	P	Medium	GAISSF D3-CTL-06 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0079	D3-CTL-06	CC7.4 — Incident response	P	Medium	GAISSF D3-CTL-06 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0080	D3-CTL-06	CC7.3 — Security event evaluation	P	Medium	GAISSF D3-CTL-06 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0081	D3-CTL-06	CC7.2 — Security event monitoring	P	Medium	GAISSF D3-CTL-06 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0082	D3-CTL-07	P4.3 — Disposal	P	Medium	GAISSF D3-CTL-07 provides governance, technical, or evidentiary capability relevant to P4.3 (Disposal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0083	D3-CTL-07	P4.2 — Retention	P	Medium	GAISSF D3-CTL-07 provides governance, technical, or evidentiary capability relevant to P4.2 (Retention). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0084	D3-CTL-07	P4.1 — Use limitation	P	Medium	GAISSF D3-CTL-07 provides governance, technical, or evidentiary capability relevant to P4.1 (Use limitation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0085	D4-CTL-01	P6.7 — Disclosure accounting	S	Medium	GAISSF D4-CTL-01 provides governance, technical, or evidentiary capability relevant to P6.7 (Disclosure accounting). The relationship concerns

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0086	D4-CTL-01	P6.6 — Correction and amendment	S	Medium	GAISSF D4-CTL-01 provides governance, technical, or evidentiary capability relevant to P6.6 (Correction and amendment). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0087	D4-CTL-01	P6.5 — Data quality communication	S	Medium	GAISSF D4-CTL-01 provides governance, technical, or evidentiary capability relevant to P6.5 (Data quality communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0088	D4-CTL-01	P6.4 — Unauthorized disclosure response	S	Medium	GAISSF D4-CTL-01 provides governance, technical, or evidentiary capability relevant to P6.4 (Unauthorized disclosure response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0089	D4-CTL-02	P6.7 — Disclosure accounting	S	Medium	GAISSF D4-CTL-02 provides governance, technical, or evidentiary capability relevant to P6.7 (Disclosure accounting). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0090	D4-CTL-02	P6.6 — Correction and amendment	S	Medium	GAISSF D4-CTL-02 provides governance, technical, or evidentiary capability relevant to P6.6 (Correction and amendment). The

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0091	D4-CTL-02	P6.5 — Data quality communication	S	Medium	GAISSF D4-CTL-02 provides governance, technical, or evidentiary capability relevant to P6.5 (Data quality communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0092	D4-CTL-02	P6.4 — Unauthorized disclosure response	S	Medium	GAISSF D4-CTL-02 provides governance, technical, or evidentiary capability relevant to P6.4 (Unauthorized disclosure response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0093	D4-CTL-03	P3.2 — Collection from third parties	P	Medium	GAISSF D4-CTL-03 provides governance, technical, or evidentiary capability relevant to P3.2 (Collection from third parties). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0094	D4-CTL-03	P3.1 — Collection limitation	P	Medium	GAISSF D4-CTL-03 provides governance, technical, or evidentiary capability relevant to P3.1 (Collection limitation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0095	D4-CTL-03	P6.7 — Disclosure accounting	S	Medium	GAISSF D4-CTL-03 provides governance, technical, or evidentiary capability relevant to P6.7 (Disclosure accounting). The

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0096	D4-CTL-03	P6.6 — Correction and amendment	S	Medium	GAISSF D4-CTL-03 provides governance, technical, or evidentiary capability relevant to P6.6 (Correction and amendment). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0097	D4-CTL-04	CC7.5 — Recovery from incidents	P	Medium	GAISSF D4-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0098	D4-CTL-04	CC7.4 — Incident response	P	Medium	GAISSF D4-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0099	D4-CTL-04	CC7.3 — Security event evaluation	P	Medium	GAISSF D4-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0100	D4-CTL-04	CC7.2 — Security event monitoring	P	Medium	GAISSF D4-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0101	D4-CTL-05	P6.7 — Disclosure accounting	P	Medium	GAISSF D4-CTL-05 provides governance, technical, or evidentiary capability relevant to P6.7 (Disclosure accounting). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0102	D4-CTL-05	P6.6 — Correction and amendment	P	Medium	GAISSF D4-CTL-05 provides governance, technical, or evidentiary capability relevant to P6.6 (Correction and amendment). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0103	D4-CTL-05	P6.5 — Data quality communication	P	Medium	GAISSF D4-CTL-05 provides governance, technical, or evidentiary capability relevant to P6.5 (Data quality communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0104	D4-CTL-05	P6.4 — Unauthorized disclosure response	P	Medium	GAISSF D4-CTL-05 provides governance, technical, or evidentiary capability relevant to P6.4 (Unauthorized disclosure response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0105	D4-CTL-06	P8.1 — Privacy inquiry, complaint and dispute handling	S	Medium	GAISSF D4-CTL-06 provides governance, technical, or evidentiary capability relevant to P8.1 (Privacy inquiry,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					complaint and dispute handling). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0106	D4-CTL-06	P6.7 — Disclosure accounting	S	Medium	GAISSF D4-CTL-06 provides governance, technical, or evidentiary capability relevant to P6.7 (Disclosure accounting). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0107	D4-CTL-06	P6.6 — Correction and amendment	S	Medium	GAISSF D4-CTL-06 provides governance, technical, or evidentiary capability relevant to P6.6 (Correction and amendment). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0108	D4-CTL-06	P6.5 — Data quality communication	S	Medium	GAISSF D4-CTL-06 provides governance, technical, or evidentiary capability relevant to P6.5 (Data quality communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0109	D4-CTL-07	P6.7 — Disclosure accounting	S	Medium	GAISSF D4-CTL-07 provides governance, technical, or evidentiary capability relevant to P6.7 (Disclosure accounting). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0110	D4-CTL-07	P6.6 — Correction and amendment	S	Medium	GAISSF D4-CTL-07 provides governance, technical, or evidentiary capability

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					relevant to P6.6 (Correction and amendment). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0111	D4-CTL-07	P6.5 — Data quality communication	S	Medium	GAISSF D4-CTL-07 provides governance, technical, or evidentiary capability relevant to P6.5 (Data quality communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0112	D4-CTL-07	P6.4 — Unauthorized disclosure response	S	Medium	GAISSF D4-CTL-07 provides governance, technical, or evidentiary capability relevant to P6.4 (Unauthorized disclosure response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0113	D5-CTL-01	PI1.5 — Data storage integrity	P	Medium	GAISSF D5-CTL-01 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0114	D5-CTL-01	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D5-CTL-01 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0115	D5-CTL-01	PI1.3 — Processing completeness and accuracy	P	Medium	GAISSF D5-CTL-01 provides governance, technical, or

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0116	D5-CTL-01	PI1.2 — Input completeness and accuracy	P	Medium	GAISSF D5-CTL-01 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0117	D5-CTL-02	PI1.5 — Data storage integrity	P	Medium	GAISSF D5-CTL-02 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0118	D5-CTL-02	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D5-CTL-02 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0119	D5-CTL-02	PI1.3 — Processing completeness and accuracy	P	Medium	GAISSF D5-CTL-02 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0120	D5-CTL-02	PI1.2 — Input completeness and accuracy	P	Medium	GAISSF D5-CTL-02 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0121	D5-CTL-03	PI1.5 — Data storage integrity	P	Medium	GAISSF D5-CTL-03 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0122	D5-CTL-03	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D5-CTL-03 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0123	D5-CTL-03	PI1.3 — Processing completeness and accuracy	P	Medium	GAISSF D5-CTL-03 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0124	D5-CTL-03	PI1.2 — Input completeness and accuracy	P	Medium	GAISSF D5-CTL-03 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					must perform the examination.
GAISSF-CRO-031-MAP-0125	D5-CTL-04	PI1.5 — Data storage integrity	P	Medium	GAISSF D5-CTL-04 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0126	D5-CTL-04	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D5-CTL-04 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0127	D5-CTL-04	PI1.3 — Processing completeness and accuracy	P	Medium	GAISSF D5-CTL-04 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0128	D5-CTL-04	PI1.2 — Input completeness and accuracy	P	Medium	GAISSF D5-CTL-04 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0129	D5-CTL-05	P2.1 — Choice and consent	P	Medium	GAISSF D5-CTL-05 provides governance, technical, or evidentiary capability relevant to P2.1 (Choice and consent). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0130	D5-CTL-05	P1.1 — Privacy notice and communication	P	Medium	GAISSF D5-CTL-05 provides governance, technical, or evidentiary capability relevant to P1.1 (Privacy notice and communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0131	D5-CTL-05	PI1.5 — Data storage integrity	P	Medium	GAISSF D5-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0132	D5-CTL-05	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D5-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0133	D5-CTL-06	P2.1 — Choice and consent	P	Medium	GAISSF D5-CTL-06 provides governance, technical, or evidentiary capability relevant to P2.1 (Choice and consent). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0134	D5-CTL-06	P1.1 — Privacy notice and communication	P	Medium	GAISSF D5-CTL-06 provides governance, technical, or evidentiary capability relevant to P1.1 (Privacy notice and communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0135	D5-CTL-06	PI1.5 — Data storage integrity	P	Medium	GAISSF D5-CTL-06 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0136	D5-CTL-06	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D5-CTL-06 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0137	D6-CTL-01	CC9.2 — Vendor and business-partner risk	P	Medium-High	GAISSF D6-CTL-01 provides governance, technical, or evidentiary capability relevant to CC9.2 (Vendor and business-partner risk). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0138	D6-CTL-01	CC9.1 — Risk mitigation activities	P	Medium-High	GAISSF D6-CTL-01 provides governance, technical, or evidentiary capability relevant to CC9.1 (Risk mitigation activities). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0139	D6-CTL-01	CC3.4 — Significant change	P	Medium-High	GAISSF D6-CTL-01 provides governance, technical, or evidentiary capability relevant to CC3.4 (Significant change). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0140	D6-CTL-01	CC3.3 — Fraud risk	P	Medium-High	GAISSF D6-CTL-01 provides governance, technical, or evidentiary capability relevant to CC3.3 (Fraud risk). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0141	D6-CTL-02	CC4.2 — Deficiency evaluation and communication	P	Medium-High	GAISSF D6-CTL-02 provides governance, technical, or evidentiary capability relevant to CC4.2 (Deficiency evaluation and communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0142	D6-CTL-02	CC4.1 — Ongoing and separate evaluations	P	Medium-High	GAISSF D6-CTL-02 provides governance, technical, or evidentiary capability relevant to CC4.1 (Ongoing and separate evaluations). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0143	D6-CTL-02	CC1.5 — Accountability	P	Medium-High	GAISSF D6-CTL-02 provides governance, technical, or evidentiary capability relevant to CC1.5 (Accountability). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0144	D6-CTL-02	CC1.4 — Commitment to competence	P	Medium-High	GAISSF D6-CTL-02 provides governance, technical, or evidentiary capability relevant to CC1.4 (Commitment to competence). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					must perform the examination.
GAISSF-CRO-031-MAP-0145	D6-CTL-03	CC1.5 — Accountability	P	Medium-High	GAISSF D6-CTL-03 provides governance, technical, or evidentiary capability relevant to CC1.5 (Accountability). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0146	D6-CTL-03	CC1.4 — Commitment to competence	P	Medium-High	GAISSF D6-CTL-03 provides governance, technical, or evidentiary capability relevant to CC1.4 (Commitment to competence). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0147	D6-CTL-03	CC1.3 — Structures, reporting lines, authority and responsibility	P	Medium-High	GAISSF D6-CTL-03 provides governance, technical, or evidentiary capability relevant to CC1.3 (Structures, reporting lines, authority and responsibility). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0148	D6-CTL-03	CC1.2 — Board oversight	P	Medium-High	GAISSF D6-CTL-03 provides governance, technical, or evidentiary capability relevant to CC1.2 (Board oversight). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0149	D6-CTL-04	CC1.5 — Accountability	P	Medium-High	GAISSF D6-CTL-04 provides governance, technical, or evidentiary capability relevant to CC1.5 (Accountability). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0150	D6-CTL-04	CC1.4 — Commitment to competence	P	Medium-High	examination. GAISSF D6-CTL-04 provides governance, technical, or evidentiary capability relevant to CC1.4 (Commitment to competence). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0151	D6-CTL-04	CC1.3 — Structures, reporting lines, authority and responsibility	P	Medium-High	GAISSF D6-CTL-04 provides governance, technical, or evidentiary capability relevant to CC1.3 (Structures, reporting lines, authority and responsibility). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0152	D6-CTL-04	CC1.2 — Board oversight	P	Medium-High	GAISSF D6-CTL-04 provides governance, technical, or evidentiary capability relevant to CC1.2 (Board oversight). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0153	D6-CTL-05	CC1.5 — Accountability	P	Medium-High	GAISSF D6-CTL-05 provides governance, technical, or evidentiary capability relevant to CC1.5 (Accountability). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0154	D6-CTL-05	CC1.4 — Commitment to competence	P	Medium-High	GAISSF D6-CTL-05 provides governance, technical, or evidentiary capability relevant to CC1.4 (Commitment to competence). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0155	D6-CTL-05	CC1.3 — Structures, reporting lines, authority and responsibility	P	Medium-High	examination. GAISSF D6-CTL-05 provides governance, technical, or evidentiary capability relevant to CC1.3 (Structures, reporting lines, authority and responsibility). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0156	D6-CTL-05	CC1.2 — Board oversight	P	Medium-High	GAISSF D6-CTL-05 provides governance, technical, or evidentiary capability relevant to CC1.2 (Board oversight). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0157	D6-CTL-06	CC9.2 — Vendor and business-partner risk	SP	High	GAISSF D6-CTL-06 provides governance, technical, or evidentiary capability relevant to CC9.2 (Vendor and business-partner risk). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0158	D6-CTL-06	CC9.1 — Risk mitigation activities	SP	High	GAISSF D6-CTL-06 provides governance, technical, or evidentiary capability relevant to CC9.1 (Risk mitigation activities). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0159	D6-CTL-06	CC1.5 — Accountability	SP	High	GAISSF D6-CTL-06 provides governance, technical, or evidentiary capability relevant to CC1.5 (Accountability). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0160	D6-CTL-06	CC1.4 — Commitment to competence	SP	High	examination. GAISSF D6-CTL-06 provides governance, technical, or evidentiary capability relevant to CC1.4 (Commitment to competence). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0161	D6-CTL-07	A1.3 — Recovery plan testing	SP	Medium-High	GAISSF D6-CTL-07 provides governance, technical, or evidentiary capability relevant to A1.3 (Recovery plan testing). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0162	D6-CTL-07	A1.2 — Environmental protections and recovery infrastructure	SP	Medium-High	GAISSF D6-CTL-07 provides governance, technical, or evidentiary capability relevant to A1.2 (Environmental protections and recovery infrastructure). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0163	D6-CTL-07	A1.1 — Capacity and availability commitments	SP	Medium-High	GAISSF D6-CTL-07 provides governance, technical, or evidentiary capability relevant to A1.1 (Capacity and availability commitments). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0164	D6-CTL-07	CC1.5 — Accountability	P	Medium-High	GAISSF D6-CTL-07 provides governance, technical, or evidentiary capability relevant to CC1.5 (Accountability). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0165	D7-CTL-H01	P4.3 — Disposal	S	Medium	GAISSF D7-CTL-H01 provides governance, technical, or evidentiary capability relevant to P4.3 (Disposal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0166	D7-CTL-H01	P4.2 — Retention	S	Medium	GAISSF D7-CTL-H01 provides governance, technical, or evidentiary capability relevant to P4.2 (Retention). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0167	D7-CTL-H01	P4.1 — Use limitation	S	Medium	GAISSF D7-CTL-H01 provides governance, technical, or evidentiary capability relevant to P4.1 (Use limitation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0168	D7-CTL-H02	P4.3 — Disposal	S	Medium	GAISSF D7-CTL-H02 provides governance, technical, or evidentiary capability relevant to P4.3 (Disposal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0169	D7-CTL-H02	P4.2 — Retention	S	Medium	GAISSF D7-CTL-H02 provides governance, technical, or evidentiary capability relevant to P4.2 (Retention). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0170	D7-CTL-H02	P4.1 — Use limitation	S	Medium	GAISSF D7-CTL-H02 provides governance, technical, or evidentiary capability relevant to P4.1 (Use limitation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0171	D7-CTL-H03	P4.3 — Disposal	S	Medium	GAISSF D7-CTL-H03 provides governance, technical, or evidentiary capability relevant to P4.3 (Disposal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0172	D7-CTL-H03	P4.2 — Retention	S	Medium	GAISSF D7-CTL-H03 provides governance, technical, or evidentiary capability relevant to P4.2 (Retention). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0173	D7-CTL-H03	P4.1 — Use limitation	S	Medium	GAISSF D7-CTL-H03 provides governance, technical, or evidentiary capability relevant to P4.1 (Use limitation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0174	D7-CTL-H03	CC6.8 — Malicious software prevention and detection	S	Medium	GAISSF D7-CTL-H03 provides governance, technical, or evidentiary capability relevant to CC6.8 (Malicious software prevention and detection). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0175	D7-CTL-H04	P6.7 — Disclosure accounting	S	Medium	GAISSF D7-CTL-H04 provides governance,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					technical, or evidentiary capability relevant to P6.7 (Disclosure accounting). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0176	D7-CTL-H04	P6.6 — Correction and amendment	S	Medium	GAISSF D7-CTL-H04 provides governance, technical, or evidentiary capability relevant to P6.6 (Correction and amendment). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0177	D7-CTL-H04	P6.5 — Data quality communication	S	Medium	GAISSF D7-CTL-H04 provides governance, technical, or evidentiary capability relevant to P6.5 (Data quality communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0178	D7-CTL-H04	P6.4 — Unauthorized disclosure response	S	Medium	GAISSF D7-CTL-H04 provides governance, technical, or evidentiary capability relevant to P6.4 (Unauthorized disclosure response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0179	D7-CTL-H05	P4.3 — Disposal	S	Medium	GAISSF D7-CTL-H05 provides governance, technical, or evidentiary capability relevant to P4.3 (Disposal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0180	D7-CTL-H05	P4.2 — Retention	S	Medium	GAISSF D7-CTL-H05 provides governance,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					technical, or evidentiary capability relevant to P4.2 (Retention). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0181	D7-CTL-H05	P4.1 — Use limitation	S	Medium	GAISSF D7-CTL-H05 provides governance, technical, or evidentiary capability relevant to P4.1 (Use limitation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0182	D8-CTL-01	CC3.4 — Significant change	P	Medium	GAISSF D8-CTL-01 provides governance, technical, or evidentiary capability relevant to CC3.4 (Significant change). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0183	D8-CTL-01	CC3.3 — Fraud risk	P	Medium	GAISSF D8-CTL-01 provides governance, technical, or evidentiary capability relevant to CC3.3 (Fraud risk). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0184	D8-CTL-01	CC3.2 — Risk identification and analysis	P	Medium	GAISSF D8-CTL-01 provides governance, technical, or evidentiary capability relevant to CC3.2 (Risk identification and analysis). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0185	D8-CTL-01	CC3.1 — Suitable objectives	P	Medium	GAISSF D8-CTL-01 provides governance, technical, or evidentiary capability relevant to CC3.1

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					(Suitable objectives). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0186	D8-CTL-02	P4.3 — Disposal	S	Medium	GAISSF D8-CTL-02 provides governance, technical, or evidentiary capability relevant to P4.3 (Disposal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0187	D8-CTL-03	CC2.3 — External communication	S	Medium	GAISSF D8-CTL-03 provides governance, technical, or evidentiary capability relevant to CC2.3 (External communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0188	D8-CTL-03	CC2.2 — Internal communication	S	Medium	GAISSF D8-CTL-03 provides governance, technical, or evidentiary capability relevant to CC2.2 (Internal communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0189	D8-CTL-03	CC2.1 — Quality information	S	Medium	GAISSF D8-CTL-03 provides governance, technical, or evidentiary capability relevant to CC2.1 (Quality information). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0190	D8-CTL-04	CC7.5 — Recovery from incidents	P	Medium	GAISSF D8-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.5 (Recovery from incidents). The

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0191	D8-CTL-04	CC7.4 — Incident response	P	Medium	GAISSF D8-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.4 (Incident response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0192	D8-CTL-04	CC7.3 — Security event evaluation	P	Medium	GAISSF D8-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.3 (Security event evaluation). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0193	D8-CTL-04	CC7.2 — Security event monitoring	P	Medium	GAISSF D8-CTL-04 provides governance, technical, or evidentiary capability relevant to CC7.2 (Security event monitoring). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0194	D8-CTL-05	P4.3 — Disposal	S	Medium	GAISSF D8-CTL-05 provides governance, technical, or evidentiary capability relevant to P4.3 (Disposal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0195	D9-CTL-01	CC6.8 — Malicious software prevention and detection	P	Medium-High	GAISSF D9-CTL-01 provides governance, technical, or evidentiary capability relevant to CC6.8 (Malicious software prevention and detection). The

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0196	D9-CTL-01	CC6.7 — Secure transmission and movement	P	Medium-High	GAISSF D9-CTL-01 provides governance, technical, or evidentiary capability relevant to CC6.7 (Secure transmission and movement). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0197	D9-CTL-01	CC6.6 — System boundary protection	P	Medium-High	GAISSF D9-CTL-01 provides governance, technical, or evidentiary capability relevant to CC6.6 (System boundary protection). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives,

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0198	D9-CTL-01	CC6.5 — Asset disposal and removal	P	Medium-High	GAISSF D9-CTL-01 provides governance, technical, or evidentiary capability relevant to CC6.5 (Asset disposal and removal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0199	D9-CTL-02	A1.3 — Recovery plan testing	S	Medium	GAISSF D9-CTL-02 provides governance, technical, or evidentiary capability relevant to A1.3 (Recovery plan testing). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0200	D9-CTL-02	A1.2 — Environmental protections and recovery infrastructure	S	Medium	GAISSF D9-CTL-02 provides governance, technical, or evidentiary capability relevant to A1.2 (Environmental

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					protections and recovery infrastructure). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0201	D9-CTL-02	A1.1 — Capacity and availability commitments	S	Medium	GAISSF D9-CTL-02 provides governance, technical, or evidentiary capability relevant to A1.1 (Capacity and availability commitments). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0202	D9-CTL-03	CC6.8 — Malicious software prevention and detection	S	Medium	GAISSF D9-CTL-03 provides governance, technical, or evidentiary capability relevant to CC6.8 (Malicious software prevention and detection). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0203	D9-CTL-04	CC6.8 — Malicious software prevention and detection	S	Medium	GAISSF D9-CTL-04 provides governance, technical, or evidentiary capability relevant to CC6.8 (Malicious software prevention and detection). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0204	D9-CTL-04	CC6.7 — Secure transmission and movement	S	Medium	GAISSF D9-CTL-04 provides governance, technical, or evidentiary capability relevant to CC6.7 (Secure transmission and movement). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
GAISSF-CRO-031-MAP-0205	D9-CTL-04	CC6.6 — System boundary protection	S	Medium	GAISSF D9-CTL-04 provides governance, technical, or evidentiary capability relevant to CC6.6 (System boundary protection). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0206	D9-CTL-04	CC6.5 — Asset disposal and removal	S	Medium	GAISSF D9-CTL-04 provides governance, technical, or evidentiary capability relevant to CC6.5 (Asset disposal and removal). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0207	D9-CTL-05	PI1.5 — Data storage integrity	P	Medium	GAISSF D9-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.5 (Data storage integrity). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0208	D9-CTL-05	PI1.4 — Output completeness and accuracy	P	Medium	GAISSF D9-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.4 (Output completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0209	D9-CTL-05	PI1.3 — Processing completeness and accuracy	P	Medium	GAISSF D9-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.3 (Processing completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					must perform the examination.
GAISSF-CRO-031-MAP-0210	D9-CTL-05	PI1.2 — Input completeness and accuracy	P	Medium	GAISSF D9-CTL-05 provides governance, technical, or evidentiary capability relevant to PI1.2 (Input completeness and accuracy). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0211	D9-CTL-06	A1.3 — Recovery plan testing	S	Medium	GAISSF D9-CTL-06 provides governance, technical, or evidentiary capability relevant to A1.3 (Recovery plan testing). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0212	D9-CTL-07	P6.7 — Disclosure accounting	P	Medium	GAISSF D9-CTL-07 provides governance, technical, or evidentiary capability relevant to P6.7 (Disclosure accounting). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0213	D9-CTL-07	P6.6 — Correction and amendment	P	Medium	GAISSF D9-CTL-07 provides governance, technical, or evidentiary capability relevant to P6.6 (Correction and amendment). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0214	D9-CTL-07	P6.5 — Data quality communication	P	Medium	GAISSF D9-CTL-07 provides governance, technical, or evidentiary capability relevant to P6.5 (Data quality communication). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An

Record	GAISSF	TSC	Rel.	Confidence	Rationale / Gap
					independent CPA must perform the examination.
GAISSF-CRO-031-MAP-0215	D9-CTL-07	P6.4 — Unauthorized disclosure response	P	Medium	GAISSF D9-CTL-07 provides governance, technical, or evidentiary capability relevant to P6.4 (Unauthorized disclosure response). The relationship concerns criterion outcomes and does not determine the suitability of system boundaries, management assertions, control design, or operating effectiveness for a SOC 2 engagement. A service organization must define the system, applicable trust services categories, control objectives, complementary user-entity controls, subservice-organization treatment, evidence period, and management assertion. An independent CPA must perform the examination.

Annex B — Source Register

Source	Role	Status
GAISSF-NOR-001 v1.0	Framework and conformance baseline	Normative
GAISSF-NOR-004 v1.0	Authoritative 59-control catalogue	Normative
2017 Trust Services Criteria, revised points of focus 2022	AICPA 2017 Trust Services Criteria (with Revised Points of Focus – 2022)	Current criterion baseline in AICPA SOC suite
2018 SOC 2 Description Criteria, revised implementation guidance 2022	2018 SOC 2 Description Criteria (with Revised Implementation Guidance – 2022)	Separate system-description layer
SOC 2 Guide and attestation standards	Current AICPA SOC 2 professional guidance / attestation standards	Examination and reporting layer

D9 mappings are additional/conditional. Where Physical AI or cyber-physical actuation is in scope, PAI-SF™ v1.0 may be used alongside GAISSF; CSX-PAISF-004 is mapping only and does not establish equivalence, evidence sufficiency, operating effectiveness, or automatic conformance.

Limitations and Reliance Notice

- Mapping is not a SOC 2 examination, attestation report, certification, readiness conclusion, CPA opinion, evidence-sufficiency finding, or operating-effectiveness conclusion.
- Trust services category selection is engagement-specific. The Common Criteria form the security/common-control baseline used within the Trust Services Criteria, while Availability, Processing Integrity, Confidentiality and Privacy are scoped as applicable.
- The 2018 SOC 2 Description Criteria (with Revised Implementation Guidance – 2022), management's system description and management assertion must be addressed separately from this mapping.
- Type I and Type II SOC 2 conclusions depend on the engagement scope and independent CPA examination procedures. A Type I report addresses design at a specified date; a Type II report additionally addresses operating effectiveness over a specified period.
- Points of focus support understanding and implementation of the criteria; this publication does not treat them as a separate checklist or reproduce them.
- AICPA copyrighted criteria and related materials remain subject to applicable AICPA terms. This publication uses criterion identifiers and original concise functional summaries only.

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