

ODA3 INSTITUTE

EXECUTIVE BRIEF

GAISSF™ –SOC 2 Mapping

Website & Executive Summary — AICPA Trust Services Criteria

GAISSF-CRO-031 | Informative crosswalk | Draft for Publication

Version 1.0 | Updated 6 October 2026

© 2026 ODA3 Pvt Ltd

- Processing-integrity, confidentiality and privacy gap analysis
- Supplier, incident, access and change-control alignment

Important limitation

This mapping is not a SOC 2 examination, report, attestation conclusion, CPA opinion, certification, or evidence-sufficiency finding. A SOC 2 engagement requires management's system description and assertion, applicable criteria/category selection, examination evidence, independent CPA procedures, and a formal report. Type I and Type II conclusions cannot be inferred from mapped controls.

Publication contents

File	Purpose
DOCX	Full publication crosswalk
XLSX	Forward, reverse, criterion, gap, source and QA registers
Markdown	GitHub-ready edition
JSON	Machine-readable dataset

Notably Absent

No SOC 2 certification, CPA opinion, auditor acceptance, operating-effectiveness conclusion, evidence-sufficiency conclusion, AICPA/CIMA endorsement, or automatic GAISSF conformance is claimed.

© 2026 ODA3 Pvt Ltd. Published by ODA3 Institute.