



Omeda Holdings, LLC
Chicago, Illinois

System and Organization Controls Report on the
Description and Tests of Operating Effectiveness of the
Audience Relationship Management Application System

SOC 1[®] Type 2 Report

January 1, 2022 to December 31, 2022



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Omeda Holdings, LLC

System and Organization Controls Report on the Audience Relationship Management Application System

January 1, 2022 to December 31, 2022

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Section 1

Omeda Holdings, LLC's Assertion



Omeda Holdings, LLC's Assertion

We have prepared the accompanying description of Omeda Holdings, LLC's Audience Relationship Management Application System in Section 3 titled "Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC" ("Omeda") for the processing of user entities' transactions throughout the period January 1, 2022 to December 31, 2022, (the "description") for user entities of the system during some or all of the period January 1, 2022 to December 31, 2022, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by user entities of the system themselves, when assessing the risks of material misstatement of user entities' financial statements.

Omeda uses a subservice organization to provide data center services. The description includes only the control objectives and related controls of Omeda and excludes the control objectives and related controls of the subservice organization. The description also indicates that certain control objectives specified in the description can be achieved only if complementary subservice organization controls assumed in the design of our controls are suitably designed and operating effectively, along with the related controls at Omeda. The description does not extend to controls of the subservice organization.

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of Omeda's controls are suitably designed and operating effectively, along with related controls at the service organization. The description does not extend to controls of the user entities.

We confirm, to the best of our knowledge and belief, that:

1. The description fairly presents the Audience Relationship Management Application System made available to user entities of the system during some or all of the period January 1, 2022 to December 31, 2022, for processing their transactions as it relates to controls that are likely to be relevant to user entities' internal control over financial reporting. The criteria we used in making this assertion were that the description:
 - a. Presents how the system made available to user entities of the system was designed and implemented to process relevant user entity transactions, including, if applicable:
 1. The types of services provided, including, as appropriate, the classes of transactions processed.
 2. The procedures, within both automated and manual systems, by which those services are provided, including, as appropriate, procedures by which transactions are initiated, authorized, recorded, processed, corrected as necessary, and transferred to the reports and other information prepared for user entities of the system.
 3. The information used in the performance of the procedures, including, if applicable, related accounting records, whether electronic or manual, and supporting information involved in initiating, authorizing, recording, processing, and reporting transactions; this includes the correction of incorrect information and how information is transferred to the reports and other information prepared for user entities.



4. How the system captures and addresses significant events and conditions other than transactions.
 5. The process used to prepare reports and other information for user entities.
 6. Services performed by a subservice organization, if any, including whether the inclusive method or the carve-out method has been used in relation to them.
 7. The specified control objectives and controls designed to achieve those objectives, including, as applicable, complementary user entity controls assumed in the design of the service organization's controls.
 8. Other aspects of our control environment, risk assessment process, information and communications (including the related business processes), control activities, and monitoring controls that are relevant to the services provided.
- b. Includes relevant details of the changes to the service organization's system during the period covered by the description.
 - c. Does not omit or distort information relevant to the scope of the service organization's system, while acknowledging that the description is prepared to meet the common needs of a broad range of user entities of the system and their user auditors and may not, therefore, include every aspect of the Audience Relationship Management Application System that each individual user entity of the system and its auditor may consider important in its own particular environment.
2. The controls related to the control objectives stated in the description were suitably designed and operating effectively throughout the period January 1, 2022 to December 31, 2022, to achieve those control objectives if the subservice organization and user entities applied the complementary controls assumed in the design of Omeda's controls throughout the period January 1, 2022 to December 31, 2022. The criteria we used in making this assertion were that:
 - a. The risks that threaten the achievement of the control objectives stated in the description have been identified by management of the service organization.
 - b. The controls identified in the description would, if operating effectively, provide reasonable assurance that those risks would not prevent the control objectives stated in the description from being achieved.
 - c. The controls were consistently applied as designed, including whether manual controls were applied by individuals who have the appropriate competence and authority.

Section 2

Independent Service Auditor's Report

Independent Service Auditor's Report

Management of Omeda Holdings, LLC
Chicago, Illinois

Scope

We have examined the accompanying description in Section 3 titled "Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC" for processing user entities' transactions throughout the period January 1, 2022 to December 31, 2022, (the "description") and the suitability of the design and operating effectiveness of controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in Omeda Holdings, LLC's Assertion (the "assertion"). The controls and control objectives included in the description are those which management of Omeda Holdings, LLC's ("Omeda") believes are likely to be relevant to user entities' internal control over financial reporting, and the description does not include those aspects of the Audience Relationship Management Application System that are not likely to be relevant to user entities' internal control over financial reporting.

Omeda uses a subservice organization to provide data center services. The description includes only the control objectives and related controls of Omeda and excludes the control objectives and related controls of the subservice organization. The description also indicates that certain control objectives specified by Omeda can be achieved only if complementary subservice organization controls assumed in the design of Omeda's controls are suitably designed and operating effectively, along with the related controls at Omeda. Our examination did not extend to controls of the subservice organization, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of Omeda's controls, are suitably designed and operating effectively, along with related controls at the service organization. Our examination did not extend to such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

The information in Section 5 titled "Other Information Provided by Omeda Holdings, LLC" is presented by management of Omeda to provide additional information and is not part of Omeda's description of its Audience Relationship Management Application System made available to user entities as of January 1, 2022 to December 31, 2022. Information about Omeda's responses to testing exceptions has not been subjected to the procedures applied in the examination of the description of the Audience Relationship Management Application System and of the suitability of the design of controls to achieve the related control objectives stated in the description of the Audience Relationship Management Application System and, accordingly, we express no opinion on it.

Service Organization's Responsibilities

In Section 1 titled "Omeda Holdings, LLC's Assertion," has provided an assertion about the fairness of the presentation of the description and suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. Omeda is responsible for preparing the description and its assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; specifying the control objectives and stating them in the description; identifying the risks that threaten the achievement of the control objectives; selecting the criteria stated in the assertion; and designing, implementing, and documenting controls that are suitably designed and operating effectively to achieve the related control objectives stated in the description.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on the fairness of the presentation of the description and on the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description, based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's assertion, the description is fairly presented and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the description throughout the period January 1, 2022 to December 31, 2022. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of a description of a service organization's system and the suitability of the design and operating effectiveness of controls involves:

- Performing procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description, based on the criteria referenced above.
- Assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related control objectives stated in the description.
- Testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related control objectives stated in the description were achieved.
- Evaluating the overall presentation of the description, suitability of the control objectives stated therein, and suitability of the criteria specified by the service organization in its assertion.

Service Auditor's Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Professional Conduct established by the AICPA.

We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

Inherent Limitations

The description is prepared to meet the common needs of a broad range of user entities and their auditors who audit and report on user entities' financial statements and may not, therefore, include every aspect of the system that each individual user entity may consider important in its own particular environment. Because of their nature, controls at a service organization may not prevent or detect and correct all misstatements in processing or reporting transactions. Also, the projection to the future of any evaluation of the fairness of the presentation of the description, or conclusions about the suitability of the design or operating effectiveness of the controls to achieve the related control objectives, is subject to the risk that controls at a service organization may become ineffective.

Description of Tests of Controls

The specific controls tested and the nature, timing, and results of those tests are listed in Section 4 of this report.

Opinion

In our opinion, in all material respects, based on the criteria described in Omeda's assertion in Section 1 of this report:

- a. The description fairly presents the Audience Relationship Management Application System that was designed and implemented throughout the period January 1, 2022 to December 31, 2022.
- b. The controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period January 1, 2022 to December 31, 2022, and the subservice organization and user entities applied the complementary controls assumed in the design of Omeda's controls throughout the period January 1, 2022 to December 31, 2022.
- c. The controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period January 1, 2022 to December 31, 2022, if complementary subservice organization and user entity controls assumed in the design of Omeda's controls operated effectively throughout the period January 1, 2022 to December 31, 2022.

Restricted Use

This report, including the description of tests of controls and results thereof in Section 4 of this report, is intended solely for the information and use of management of Omeda, user entities of Omeda's Audience Relationship Management Application System during some or all of the period January 1, 2022 to December 31, 2022, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by user entities themselves, when assessing the risks of material misstatement of user entities' financial statements. This report is not intended to be and should not be used by anyone other than these specified parties.



Wipfli LLP

Atlanta, Georgia
May 17, 2023

Section 3

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Overview of Operations

Nature of Business

Omeda Holdings, LLC (“Omeda” or “the Company”) was founded as an Illinois limited liability company. The business is to provide companies the use of technology to segment and target their subscriber base. Over the years, as technology has advanced and client needs have evolved, Omeda’s core capabilities have expanded to encompass print, email, and web-based audience solutions. Along the way, Omeda has invested in modern infrastructure to capitalize on strong processing power and to maintain the most sophisticated data matching capabilities. Omeda remains privately owned and relationship focused. Omeda’s headquarters are located in Chicago, Illinois.

Subject of Report

This document has been prepared to provide information relative to the operations and administration services as described in the succeeding paragraphs, including specific information technology (IT) controls that support these operations.

In addition, as described in the Subservice Organization, Omeda uses a third-party service provider for hosting its production environment and associated data. Project management software is used to organize and control the development process. A source code management application is used to control the versioning and source code throughout the development process. Third-party file management software is used to maintain, produce, and back up the design, development, and testing documentation and process files. Encrypting the file management software using security encryption software helps ensure the encryption keys are not available to users or the third-party service provider.

Description of Audience Relationship Management Application

Omeda Holdings, LLC’s Audience Relationship Management Application

The Audience Relationship Management Application™ allows partners a view of their client data. Omeda connects data from multiple touch points including digital, events, data subscriptions, and offline data.

Omeda’s focus on data quality and governance gives clients the confidence required to make accurate and effective decisions about their customers. Customers can be segmented with standardized, in-depth reporting, analytics, and insights. Using a proprietary matching algorithm, clients receive a single view of the customer, see online and offline behaviors, and manage subscriptions more efficiently and effectively.

By connecting and integrating event data, segmenting attendees, and tailoring high-value promotions, marketing efficiency can be improved. The real-time event solution increases attendee satisfaction, booth traffic, and exhibitor revenue. Collecting this data allows greater insight into client online traffic, actions, and audience behaviors across multiple sites. With a small amount of JavaScript, clients can begin capturing audience behaviors, convert anonymous traffic to known, and integrate web data into Omeda’s Portal.

Rich, tailored premium content can be created with a simple drag-and-drop interface that integrates with the client’s Content Management System (CMS). An embedded application programming interface (API) service is in place for authenticating users, tying back to their profile to better target the client’s audience.

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Omeda's data can be integrated with industry-leading platforms and applications. Bi-directional APIs enable Omeda's clients to easily transfer data between enterprise platforms. Omeda provides clients the foundational elements, including hierarchies and linkage, to help ensure high-quality, dependable, and consistent data.

Omeda helps to analyze the data-driven insights about each client's audience. Business decisions are improved by leveraging data intelligence and defining data strategy and best practices, increasing knowledge of the available marketing tech stack and identifying where and when content is being accessed, and driving new product development and creating new revenue streams for clients.

Change Management

Application Changes

The responsibilities of the Application Development team, led by design managers and development managers, include technical design, coding, and unit testing of new and upgraded product features. There are multiple aspects of application development activities, including the design and implementation of architecture, infrastructure, tools, and products. Application requirements are defined by the design manager and approved by the development managers.

The code is developed using the latest mix of web development software tools. Developers follow a comprehensive set of guidelines and best practices when authoring source code. Code reviews are conducted by development managers to help ensure compliance with requirements and best practices.

Changes to the software and bug resolution are managed via issue and project ticketing software. This enforces control over the change process for an application. There is a written policy for entering tasks for changes to the software and bug fixes for corrections to the software. Tasks are created by design managers and development managers only. Bug fixes are created by the Development, Testing, and Implementation teams.

Application source code is stored and managed via a formal source code version control process using source code management software that is described further in the Source Code Access section. Omeda maintains five environments that are physically and logically separated from each other: (1) development on local servers, (2) testing via a local server, (3) testing, (4) pre-production, and (5) production.

Production Changes

The production environment has been designed to optimize system performance while helping ensure the best possible security protocols. The design of the security controls and the system performance reviews are done regularly with platform experts to help ensure Omeda is using best practices.

Changes coming from the review process could include a reclassification of data, a reassessment of risk, changes in incident response and recovery plans, and a verification of responsibilities for authorizing and monitoring accesses. Changes are reviewed and communicated during regular change management meetings and/or through system alerts.

The network team helps ensure patches are made to the operating system regularly. Production managers check weekly to see whether there are updates to other software used in the production environment. Once identified, a schedule is set to apply the patches.

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Changes to the pre-production and production environments are controlled via tickets to help ensure documentation and process control of those changes.

Control of Changes

The design and development managers meet each week to discuss the current status and assign tasks and bug fixes to scheduled releases. Once the tasks and bug fixes have been scheduled, the development managers are responsible for controlling and coordinating aspects of the development process until release.

The Application Development managers meet frequently with the entire programming team about the development of the Audience Relationship Management Application system. These meetings must occur at least once a week. Minutes are maintained for development meetings.

Changes completed by the Application Development team are posted to source code management software, and testing releases are produced by development managers and put on a testing server, with the full system to the testing functions, to help ensure each task and bug fix has been correctly completed. Updates are approved and scheduled through the change control process.

Defect Tracking and Audit Trail

Defect tracking is done in the ticketing software. Defects can be entered into the system by the Development, Testing, or Implementation team members. Each defect is evaluated, assigned to a developer, and then reassigned to another developer for testing until the defect is successfully corrected and tested. Detailed instructions are maintained and describe how authorized team members are to add bug fixes to the ticketing software. These instructions are available to team members in a common folder accessible to those who require access to them.

The determination of the priority of the defect can be suggested by the person creating the bug fix but ultimately is agreed to or amended by the application development managers.

Source Code Access

Software source code created in the development process is stored and controlled through an industry-standard source code version control system. The software source code includes source code produced by the Application Development and Content Development teams.

Application developers retrieve copies of source code through the version control system. The system provides standard versioning mechanisms including file revision management, version labeling mechanisms, and file status indicators. To make changes to a file, the developer must “check out” the file from the version control system. When changes are complete, the application developer must “check in” the revised file. The version control system has built-in reconciliation logic to help ensure application developers don’t collide or essentially lose changes upon check-in.

Testing of Changes

There is a separate group at Omeda dedicated to testing. That group controls final quality sign-off for tasks and bug fixes.

Tasks created in ticketing must contain details for the testing of that change. That list is put together initially by the design and development managers for tasks. The list is then amended by the testing team.

For bugs, the Testing team outlines the steps to test, but these are generally the same steps used to re-create the bug to help ensure it is corrected.

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

In either case (tasks or bugs), additional care is taken by the design and development managers working with the Testing team to identify the potential for collateral impacts that can be the unintended result of coding for new functionality or correcting for bugs.

Prior to release, a final reproduction test is made on a hosted server setup that is a mirror image, in material aspects, of the production system. A software development item is set up to document that this last step is completed prior to release to production. As part of this step, the Testing team needs to run through the tasks and bug fixes in the software development management application that are part of the release and help ensure each is functioning well.

Software Release Process

The Software Release Testing team performs testing of Omeda's software products and custom development in an environment independent from developers and development activities. Specific activities include system testing, environment testing, regression testing, release acceptance testing, and development of automated testing tools.

The software release testing process focuses on determining that product quality levels are maintained with respect to operational characteristics, performance characteristics, and system reliability. These aspects are tested and monitored against supported environments (operating systems and machine configurations) and usage scenarios based on anticipated production scenarios.

The software release testing process is synchronized with other activities through the project management tool. The testing process is applied to product releases.

The Software Release Testing team performs testing of Omeda's software products, and custom software release testing follows standardized procedures to determine that the system conforms to quality control standards prior to release. Software release testing focuses primarily on testing complete data flow throughout integration points. This includes installation, environment, and data integrity testing.

Software Build Process

Software modules are produced through a formal build process performed and managed by the development managers, except for localized developer builds for unit testing purposes. This formal build process creates production software modules for release to the hosted production environment. Source code used in the build process is retrieved from the master source code archives.

Application builds are performed according to predetermined schedules based on client needs and release cycle schedules. During periods of heavy development activity, builds may be produced frequently. Builds are cataloged and archived.

Subservice Organization

Omeda uses QTS, a third-party data center, to assist in running its data center needs and IT platform.

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Relevant Aspects of Internal Control

Control Environment

Omeda is committed to providing clients and employees a business environment that promotes ethical values, competent and timely service delivery, and clear roles and responsibilities through organizational structure, policies and procedures, and delivery on commitments to the client.

Omeda cultivates this environment by encouraging control consciousness on the part of employees. This awareness starts with executive management's involvement in the creation and monitoring of policies and procedures. Sign-off by a managing executive is required for the creation of new or updated policies and procedures. Policies and procedures are then disseminated through the various levels of the organization. Such a control environment influences the way Omeda's business activities are structured, objectives are established, and risks are assessed.

Information and Communication

To help align Omeda's strategic and tactical decision making with operating performance, management is committed to maintaining effective communication with personnel. Information comes from both inside and outside Omeda and is used to guide Omeda's strategic and tactical decision making as well as to measure performance. External communications originate from several sources, take on many forms (state and federal legislation, client interaction, etc.), and are distributed to a number of destinations. Omeda's management focuses on establishing multiple formats and channels of external communications to facilitate timely and appropriate communications. Omeda's management monitors internal and external communications on an ongoing basis to assess the effectiveness of these communications.

Risk Assessment

Omeda's risk assessment process is its identification, analysis, and management of risks relevant to the delivery of services and protection of the client's data. Omeda utilizes a risk assessment process to identify and manage risks that could affect its ability to provide reliable services to its clients and help ensure the protection of the client's data. This process requires management to identify significant risks inherent in the software development and operational environments outlined in this document.

This process has facilitated the identification of various risks inherent in Omeda's software development and operational environment and resulted in the development and implementation of reasonable measures for the ongoing management and mitigation of these findings. The risks considered by Omeda's management on an ongoing basis include:

- New industry legislation and regulations
- Changes in its operating environment
- New or modified information systems
- New technology
- Processes involving partner organizations
- External systems
- New product development

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Control Activities

Within Omeda's business environment, control activities include the policies and procedures that help ensure management directives are carried out. These controls safeguard Omeda's operations and business objectives.

Monitoring

Monitoring is a critical aspect of internal control in evaluating whether controls are operating as intended and whether they are modified as appropriate for changes in conditions. Management and supervisory personnel are responsible for monitoring the quality of internal control performance as a routine part of their activities. Omeda has implemented a series of management activities to measure and assess various processes involved in servicing its client base. Monitoring solutions are also deployed to log and report on system performance and resource utilization on the network.

Physical Security

Omeda maintains physical security controls for their office suites and internal server rooms. Physical Security Key cards are required to access Omeda's server room and are issued to employees who require access to perform their job functions. Omeda's servers and networking equipment are stored in locked server rooms.

Description of Customer Service

Customer Servicing

Omeda's customer servicing policies and procedures are in place to help ensure management directives are carried out. Management and supervisory personnel are responsible for tracking key performance indicators. Key performance indicators are reviewed on a monthly basis.

Remittance

Remittance procedures are in place to help ensure remittances are accurate and have been balanced. Monthly reports are run to balance out the total dollar deposits for reporting revenue. A deposit reconciliation is performed daily. Batch totals for payments are reconciled prior to being posted.

Order Entry

Omeda's orders are processed daily. The inventory is updated to help ensure inventory is accessible and organized and that information is accurate. Counts from the inventory log are entered and maintained. Inventory logs are updated as necessary to maintain an accurate count of issues available.

Fulfillment

Client fulfillment requests are submitted to a Customer Service Representative, who follows written guidelines when handling requests from clients. These requests are completed in an accurate and timely manner.

Inventory

Documented inventory receiving procedures are in place and available for employees. Procedures detail the process to follow when receiving order. Security cameras are in place in the inventory storage area to monitor the inventory.

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Refunds

Client refund orders are processed in the client database. Refunds that are processed by credit card through the database are refunded directly to the credit card. Refunds that are processed by check are canceled, and the information is sent to the client to issue the refund check. Prior to issuing a refund, a review is performed and approval is required before it is issued.

Billing

Billing is performed monthly. A cutoff procedure is performed to verify that transactions are captured for processing. When billing is complete, the controller reviews the billing invoices for that month and the previous month. Once everything has been reviewed, the controller approves the monthly statements.

Postage

Postage documentation is received from the United States Postal Service showing which accounts needed to be refunded. Once the documentation is reviewed, a ticket is opened to notify the client that it has a pending postage balance. The client sends the payment directly to the post office. Postage accounts are reviewed as needed.

Control Objectives and Related Controls

Omeda's control objectives and related controls are included in Section 4 titled "Description of Omeda Holdings, LLC's Control Objectives and Related Controls and Independent Service Auditor's Tests of Controls and Results" to eliminate the redundancy that would result from listing them in this section and repeating them in Section 4. The control objectives and related controls included in Section 4 are an integral part of Omeda's description of controls.

Complementary User Entity Controls

Omeda's controls related to the Audience Relationship Management Application System cover only a portion of overall internal control for each user entity Omeda. It is not feasible for the control objectives related to Audience Relationship Management Application System to be achieved solely by Omeda. Therefore, each user entity's internal control over financial reporting should be evaluated in conjunction with Omeda's controls and the related tests and results described in Section 4 of this report, taking into account the related complementary user entity controls identified in the table below. For user entities to rely on the controls reported on herein, each user entity must evaluate its own internal control to determine whether the identified complementary user entity controls have been implemented and are operating effectively.

Complementary User Entity Control	Most Relevant Control Objective(s)
Access to the hosted platform is limited to authorized individuals.	5.1
User access rights to the hosted platform are reviewed regularly.	5.1
Devices used to access the hosted platform are protected by antivirus software and updated with patches.	5.1

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Complementary User Entity Control	Most Relevant Control Objective(s)
Omeda is notified of software-related issues and enhancement requests in a timely manner.	7.1
Security incidents are reported in a timely manner.	1.1
Information sent to Omeda is accurate.	9.1, 10.1

Complementary Subservice Organization Controls

Omeda's controls related to the Audience Relationship Management Application System cover only a portion of overall internal control for each user entity of Omeda. It is not feasible for the control objectives related to the Audience Relationship Management Application System to be achieved solely by Omeda. Therefore, each user entity's internal control over financial reporting must be evaluated in conjunction with Omeda's controls and the related tests and results described in Section 4 of this report, taking into account the related complementary subservice organization controls expected to be implemented at the subservice organization as described below.

Complementary Subservice Organization Control	Most Relevant Control Objective(s)
Subservice organizations are responsible for maintaining physical security of their data center where the servers used to host the Audience Relationship Management Application are located.	3.1
Subservice organizations are responsible for maintaining environmental systems to protect data centers where the servers are located, including air conditioning, fire detection and suppression, fire extinguishers, and raised flooring.	4.1
Subservice organizations are responsible for documenting system availability and related security policies and procedures.	2.1, 4.1
Subservice organizations are responsible for providing security training to their employees on a regular basis.	1.1
Subservice organizations are responsible for maintaining hiring policies and procedures, including the completion of background checks for criminal records, credit reports, and education verification.	1.1
Subservice organizations are responsible for performing assessments that identify risks and threats which could impair the ability to meet user entity commitments are conducted.	2.1
Disaster recovery procedures are regularly reviewed, updated, and tested.	4.1

Description of the Audience Relationship Management Application System Provided by Omeda Holdings, LLC

Complementary Subservice Organization Control	Most Relevant Control Objective(s)
Electronic media that contain and store confidential information are destroyed when no longer in use.	3.1

Section 4

Description of Omeda Holdings, LLC's Control Objectives and Related Controls and Independent Service Auditor's Tests of Controls and Results

Description of Omeda Holdings, LLC's Control Objectives and Related Controls and Independent Service Auditor's Tests of Controls and Results

Objectives of the Examination

This report is intended to provide user entities of Omeda Holdings, LLC's (Omeda) Audience Relationship Management Application System and their independent auditors with information regarding Omeda's controls that may affect the processing of user entities' transactions and also to provide user entities and their independent auditors with information about the operating effectiveness of the controls that were tested. This report, when coupled with an understanding and assessment of the controls in place at user entities, is intended to assist user entities' independent auditors in (1) planning the audit of user entities' financial statements and (2) assessing control risk for assertions in user entities' financial statements that may be affected by Omeda's controls.

Wipfli LLP's ("Wipfli") examination was restricted to those control objectives and the related controls specified by Omeda's management in the tables shown on the next page under the heading "Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results." Omeda's management believes these are the relevant key controls for the stated control objectives. The control objectives and description of controls are the responsibility of Omeda's management.

This examination was performed in accordance with the American Institute of Certified Public Accountants' (AICPA) attest standard AT-C 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting*, and its *Statements on Standards for Attestation Engagements (SSAE) No. 21, entitled Direct Examination Engagements*.

It is in each interested party's responsibility to evaluate this information in relation to the internal controls in place at each user entity. If an effective internal control structure is not in place at a user entity, Omeda's controls may not compensate for such a weakness.

Description of Testing

Wipfli's tests of the operating effectiveness of controls included such tests as were considered necessary in the circumstances to evaluate whether those controls and the extent of compliance with them, are sufficient to provide reasonable, but not absolute, assurance that the specified control objectives were achieved during the period January 1, 2022 to December 31, 2022. Wipfli's tests of the operational effectiveness of the controls were designed to cover a representative number of transactions throughout the period January 1, 2022 to December 31, 2022, for each of the controls listed in the control testing tables below, which are designed to achieve the specified control objectives.

In selecting particular tests of the operational effectiveness of controls, Wipfli considered:

- The nature of the items being tested.
- The types of available evidential matter.
- The nature of the control objectives to be achieved.
- The assessed level of control risk.
- The expected efficiency and effectiveness of the test.

Description of Omeda Holdings, LLC’s Control Objectives and Related Controls and Independent Service Auditor’s Tests of Controls and Results

Wipfli performed a variety of tests to evaluate the fairness of the description of the controls, to provide a basis for understanding the framework for controls, and to determine the operating effectiveness of specified controls as indicated in the control testing tables during the period January 1, 2022 to December 31, 2022.

Tests performed of the operational effectiveness of the controls detailed in the control testing tables below are described as follows:

Test Procedure	Description of Test Procedure
Corroborative Inquiry	<p>Made inquiries of appropriate organization personnel to obtain information or corroborating evidence regarding the control descriptions, processes, and procedures.</p> <p>NOTE: Because inquiries were performed for all controls, this test may not be listed individually for every control activity included in the control testing tables.</p>
Observation	<p>Witnessed the utilization of controls by organization personnel. This included, but was not limited to, viewing the functionality of system applications and automated controls, scheduling routines, and witnessing the processing of transactions.</p>
Inspection	<p>Read documents and reports that contain an indication of performance of the control. This included, but was not limited to, reading documents and reports to determine whether authorization was evidenced and transaction information was properly recorded and controlled and examining reconciliations and evidence of review to determine whether outstanding items were properly monitored, controlled, and resolved.</p>
Reperformance	<p>Independently performed the relevant control. This included, but was not limited to, comparing reconciliations with proper source documents, assessing the reasonableness of reconciling items, and recalculating mathematical solutions.</p>

Results of Testing Performed

Test results are scored as “No exceptions noted,” or the exception is noted and described in Section 5.

The following tables describe the tests of operating effectiveness that were performed in meeting the control objectives noted. The control objectives, along with the control descriptions, are an integral part of management’s description of their system. The control descriptions were specified by Omeda.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Hiring

Control Objective: Controls provide reasonable assurance that the organizational structure provides adequate management oversight and segregation of duties.

Control Number	Control Description	Description of Testing	Results of Testing
CO1.1	Omeda has a documented organizational chart that establishes delegation of authority and segregation of duties.	Inspected the organizational chart to determine whether the delegation of authority and segregation of duties were established.	No exceptions noted.
CO1.2	Omeda has implemented an employee handbook which defines the code of ethics and workforce standards. New employees are required to read and acknowledge the handbook at the time of hire.	Inspected Omeda's employee handbook to determine whether it defined the Company's code of ethics and workforce standards.	No exceptions noted.
		For a selection of new employees, inspected the corresponding signed employee handbook acknowledgment to determine whether new employees read and understood the Company's employee handbook.	Exceptions noted, see details in Section 5.
CO1.3	Annual employee performance reviews are performed by management and include assessment and review of professional development activities.	For a selection of current employees, inspected annual performance review documentation to determine whether a performance review that included assessment and review of professional development activities was performed.	Exceptions noted, see details in Section 5.
CO1.4	Omeda holds town hall meetings quarterly to discuss corporate strategy and guidelines.	Inspected meeting minutes for a sample of quarters to determine whether meetings were held.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

IT Policies and Procedures

Control Objective: Controls provide reasonable assurance that the direction, expectations, policies, and results associated with technology are consistent with corporate strategy and guidelines.

Control Number	Control Description	Description of Testing	Results of Testing
CO2.1	An Information Systems Acceptable Use Agreement that documents employees' responsibility regarding safeguarding confidential customer information is in place.	Inspected the Information Systems Acceptable Use Agreement to determine whether the agreement was in place and documented employees' responsibility regarding safeguarding confidential customer information.	No exceptions noted.
CO2.2	Employees are required to sign a confidentiality/nondisclosure agreement upon hire.	Inspected nondisclosure agreements for a sample of new employees to determine whether agreements were signed upon hire.	No exceptions noted.
CO2.3	Omeda provides new employees with security awareness training.	Inspected security awareness training records for a sample of new employees to determine whether security awareness training was completed.	Exceptions noted, see details in Section 5.
CO2.4	Omeda provides security awareness training to employees at least annually.	Inspected security awareness training records for a sample of current employees to determine whether security awareness training was completed annually.	No exceptions noted.
CO2.5	Omeda holds town hall meetings quarterly to discuss corporate strategy and guidelines.	Inspected meeting minutes for a sample of quarters to determine whether meetings were held.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Physical Security

Control Objective: Controls provide reasonable assurance that physical access to facilities, the data center, servers, network-related equipment, and storage media is restricted to authorized personnel.

Control Number	Control Description	Description of Testing	Results of Testing
CO3.1	Key cards are required to access Omeda's server room and are issued to employees who require access to perform their job functions.	Inspected a sample of users with assigned access to the server room to determine whether key cards were issued to active employees who required access to perform their job functions.	No exceptions noted.
CO3.2	Visitors, other than trusted vendors, are escorted while inside Omeda's facility.	Inspected the visitor access procedures to determine whether visitors were required to sign the visitor log and be escorted while in Omeda's facility.	No exceptions noted.
CO3.3	Omeda's servers and networking equipment are stored in locked server rooms.	Observed the server room to determine whether it was locked and contained Omeda's servers and networking equipment.	No exceptions noted.
CO3.4	Physical media containing confidential information to be discarded are placed in a locked office and are destroyed by a third-party shredding company.	Inspected a confidential destruction invoice and the locked office to determine whether confidential physical media were placed in a locked office and destroyed by a third-party shredding company.	No exceptions noted.
CO3.5	Documents containing confidential information to be discarded are placed in locked shredding bins and destroyed by a third-party shredding company.	Inspected a confidential destruction invoice and the locked shredding bins to determine whether confidential documents were placed in locked shredding bins and destroyed by a third-party company.	No exceptions noted.
CO3.6	Documents containing confidential information to be discarded are placed in locked shredding bins and are destroyed by a third-party shredding company.	Inspected a confidential destruction invoice and the locked shredding bins to determine whether confidential documents were placed in locked shredding bins and destroyed by a third-party company.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Business Continuity

Control Objective: Controls provide reasonable assurance that provisions are made to minimize the impact from systems/equipment failures and natural disasters.

Control Number	Control Description	Description of Testing	Results of Testing
CO4.1	Omeda's servers are installed on the purpose-built server racks to help facilitate cooling and to prevent water damage.	Inspected Omeda's servers to determine whether they were installed on the purpose-built server racks.	No exceptions noted.
CO4.2	The server room is protected by a dedicated air conditioning system.	Inspected the air conditioning system to determine whether it was in place.	No exceptions noted.
CO4.3	Overhead sprinklers are located throughout Omeda's facility.	Inspected the overhead sprinklers to determine whether they were located throughout Omeda's facility.	No exceptions noted.
CO4.4	Omeda performs backups of its network daily.	Inspected the network's server backup schedules to determine whether the backups were configured to be performed daily.	No exceptions noted.
CO4.5	Omeda monitors that backups are successfully performed daily.	Inspected the daily backup report for a sample of days to determine whether data backup results were reviewed daily.	No exceptions noted.
		Inspected the backup report configurations and sample backup reports to determine whether backups were monitored for success or failure.	No exceptions noted.
CO4.6	Antivirus software is installed on Omeda's workstations and servers.	Inspected antivirus status for a sample of workstations and servers to determine whether workstations and servers had antivirus software installed.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Logical Security

Control Objective: Controls provide reasonable assurance that logical access to data, applications, and system software is appropriately restricted to authorized personnel.

Control Number	Control Description	Description of Testing	Results of Testing
CO5.1	External network vulnerability assessments are conducted periodically. Vulnerabilities identified are tracked and remediated by management.	Inspected the external vulnerability assessment to determine whether an annual external vulnerability scan was completed.	No exceptions noted.
CO5.2	A username and password are required to access Omeda's network.	Inspected username and password settings to determine whether they were required to access Omeda's network.	No exceptions noted.
CO5.3	Network access is limited to current employees who require access to perform their job functions.	Inspected network users to determine whether access was limited to current employees.	No exceptions noted.
CO5.4	Network user access reviews are performed quarterly.	Inspected the user access reviews for sample of quarters to determine whether they were performed quarterly.	No exceptions noted.
CO5.5	Omeda's network passwords are required to be complex and changed regularly.	Inspected the password configurations to determine whether network passwords were required to be complex and changed regularly.	No exceptions noted.
CO5.6	Omeda's network accounts lock after a predetermined number of unsuccessful login attempts.	Inspected lockout settings to determine whether network accounts locked after a predetermined number of unsuccessful login attempts.	No exceptions noted.
CO5.7	Omeda has in place a documented remote access policy that defines the security requirements for remote access.	Inspected the remote access policy to determine whether Omeda had a remote access policy in place.	No exceptions noted.
CO5.8	Remote access is encrypted using a virtual private network (VPN) connection.	Inspected the remote access policy to determine whether a VPN was used for remote access.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Identity Management

Control Objective: Controls provide reasonable assurance that local and wide area networks, including the internet, are adequately protected from unauthorized access.

Control Number	Control Description	Description of Testing	Results of Testing
CO6.1	A firewall is in place to help prevent unauthorized external access to Omeda's network.	Inspected the firewall configurations to determine whether unauthorized external access to Omeda's network was prevented.	No exceptions noted.
CO6.2	Incoming and outgoing network traffic is filtered through the firewall.	Inspected the firewall configurations to determine whether network traffic was filtered through the firewall.	No exceptions noted.
CO6.3	The firewall is managed and configured by the Network Service team.	Inspected the General Security Policy to determine whether firewall changes were made by the Network Service team.	No exceptions noted.
CO6.4	Firewall changes are documented and tested.	For a sample of firewall changes, inspected firewall changes to determine whether firewall changes were documented and approved.	No exceptions noted.
CO6.5	An intrusion prevention system (IPS) is in place to help protect Omeda's network from unauthorized external access.	Inspected the firewall IPS configurations to determine whether Omeda's network was protected from unauthorized external access.	No exceptions noted.
CO6.6	Firewall and IDS activity is logged and reviewed by the Network Service team.	Inspected the firewall and IDS activity logs to determine whether logs were reviewed by the Network Service team.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Change Management

Control Objective: Controls provide reasonable assurance that the design, development, testing, acceptance, and implementation of software applications, data, and equipment are properly planned and managed, with adequate segregation of test and production environments.

Control Number	Control Description	Description of Testing	Results of Testing
CO7.1	A patch management policy is in place.	Inspected the patch management policy to determine whether a patch management policy was in place.	No exceptions noted.
CO7.2	A patch management application is used to receive, manage, and deploy patches to the workstations.	Inspected a sample of workstations to determine whether a patch management application was in place and workstation patches were up to date.	No exceptions noted.
CO7.3	Omeda has a documented software change management procedure in place.	Inspected the change management policies to determine whether software change management procedures were in place.	No exceptions noted.
CO7.4	Omeda Holdings has separate development, staging, and production environments.	Inspected Omeda's environments to determine whether separate environments were used.	No exceptions noted.
CO7.5	Access to the development and production environments is restricted to individuals based on their job functions.	Inspected the developer user list and compared it with the current employee list to determine whether access to the development environment was limited to those in a development role.	No exceptions noted.
CO7.6	Requested software changes are logged and tracked in a project management system.	Inspected the list of software changes to determine whether software changes were logged and tracked in a project management system.	No exceptions noted.
CO7.7	Software change requests are reviewed and approved by senior management prior to being assigned to Developers.	Inspected a sample of software change tickets to determine whether software change requests were reviewed and approved by senior management prior to being assigned to Developers.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Control Number	Control Description	Description of Testing	Results of Testing
CO7.8	Software changes are tested prior to being moved to production.	Inspected a sample of software change tickets to determine whether changes were tested prior to being moved to production.	No exceptions noted.
CO7.9	Senior management approves tested software changes and implements them into production.	Inspected a sample of software change tickets to determine whether senior management approved tested software changes and implemented them into production.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Customer Servicing Procedures

Control Objective: Controls provide reasonable assurance that customer service activities are performed according to management's guidelines.

Control Number	Control Description	Description of Testing	Results of Testing
CO8.1	Customer service policies and procedures are in place and updated and reviewed at least annually.	Inspected the customer service policies to determine whether policies were in place and updated and reviewed at least annually.	No exceptions noted.
CO8.2	Customer service issues are assigned to the appropriate staff to balance workload.	Inspected customer service management software to determine whether issues were assigned to staff to balance workload.	No exceptions noted.
CO8.3	Key performance indicators are tracked and reviewed with customer service employees monthly.	Inspected key performance indicator reports to determine whether they were tracked and reviewed with customer service employees monthly.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Remittance

Control Objective: Controls provide reasonable assurance that customer remittances are accurate and have been balanced.

Control Number	Control Description	Description of Testing	Results of Testing
CO9.1	A monthly cutoff procedure is performed to help ensure transactions for the month are captured prior to end-of-the-month processing being performed.	Inspected a sample of monthly deposit reports to determine whether transactions for the month were captured prior to end-of-the-month processing being performed.	No exceptions noted.
CO9.2	A deposit reconciliation is performed and provided to clients daily.	Inspected a sample of daily deposit reports to determine whether reconciliation was performed and provided to clients daily.	No exceptions noted.
CO9.3	Remittance policies and procedures are in place and updated and reviewed annually.	Inspected the remittance policies and procedures to determine whether they were in place and updated and reviewed annually.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Order Entry

Control Objective: Controls provide reasonable assurance that orders from customers are entered and processed accurately and on a timely basis.

Control Number	Control Description	Description of Testing	Results of Testing
CO10.1	Mail orders are sorted, batched, and entered weekly.	Inspected a sample of mail orders to determine whether they were sorted, batched, and entered weekly.	No exceptions noted.
CO10.2	Batch totals are reconciled prior to being posted.	Inspected a sample of batch total reports to determine whether they were reconciled before being posted.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Fulfillment

Control Objective: Controls provide reasonable assurance that partner fulfillment activities are carried out in an accurate and timely manner.

Control Number	Control Description	Description of Testing	Results of Testing
CO11.1	Partner fulfillment requests are documented and processed by a fulfillment representative upon request.	Inspected a partner fulfillment request to determine whether it was documented and processed by a fulfillment representative upon request.	No exceptions noted.
CO11.2	Fulfillment policies and procedures are in place and are reviewed and updated annually.	Inspected the fulfillment policies and procedures to determine whether they were in place and reviewed and updated annually.	No exceptions noted.
CO11.3	Partner fulfillment requests are documented and processed by a Customer Service Representative upon request.	Inspected a partner fulfillment request to determine whether it was documented and processed by a fulfillment representative upon request.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Inventory

Control Objective: Controls provide reasonable assurance that inventory held on behalf of partners is received, secured, protected from damage, identifiable, and accurately maintained.

Control Number	Control Description	Description of Testing	Results of Testing
CO12.1	Inventory policies and procedures are in place and are reviewed and updated at least annually.	Inspected the policies and procedures to determine whether they were in place and reviewed and updated at least annually.	No exceptions noted.
CO12.2	An inventory is maintained and is updated for receipts and shipments as needed. The inventory is restricted to employees who require access to perform their job functions.	Inspected the inventory list to determine whether it was updated for receipts and shipments as needed and restricted to employees who require access to perform their job functions.	No exceptions noted.
CO12.3	Security cameras are in place to monitor the inventory storage area.	Observed the security cameras to determine whether security cameras were in place to monitor the inventory storage area.	No exceptions noted.
CO12.4	Inventory held on behalf of partners is stored in a locked suite.	Inspected the inventory to determine whether it was stored in a locked suite.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Refunds

Control Objective: Controls provide reasonable assurance that refunds to customers are properly authorized, accurate, and issued on a timely basis.

Control Number	Control Description	Description of Testing	Results of Testing
CO13.1	Omeda has in place policies and procedures for refunds to customers.	Inspected the policies and procedures to determine whether they were reviewed and updated at least annually.	No exceptions noted.
CO13.2	Customer refunds are reviewed and approved before being processed.	Inspected a sample of monthly customer refunds to determine whether they were reviewed and approved before being processed.	No exceptions noted.
CO13.3	Requests for refunds are recorded in Omeda's application and are provided to clients for approval prior to issuing.	Inspected a sample of monthly requests for refunds to determine whether they were recorded in Omeda's application and were approved by clients prior to refunds being issued.	No exceptions noted.
CO13.4	Omeda has in place policies and procedures for refunds to customers.	Inspected the policies and procedures to determine whether they were reviewed and updated at least annually.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Billings

Control Objective: Controls provide reasonable assurance that partner billings are carried out in an accurate and timely manner.

Control Number	Control Description	Description of Testing	Results of Testing
CO14.1	A monthly cutoff procedure is performed to help ensure transactions for the month are captured prior to end-of-the-month processing being performed.	Inspected a sample of monthly deposit reports to determine whether transactions for the month were captured prior to end-of-the-month processing being performed.	No exceptions noted.
CO14.2	Billings are reviewed by the controller prior to being issued.	Inspected a sample of monthly billings to determine whether they were reviewed by the controller prior to being issued.	No exceptions noted.
CO14.3	Payment policies and procedures are maintained and reviewed annually.	Inspected the billing procedures to determine whether they were maintained and reviewed annually.	No exceptions noted.

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Postage

Control Objective: Controls provide reasonable assurance that partner postage funds are secure and reconciled in a timely manner.

Control Number	Control Description	Description of Testing	Results of Testing
CO15.1	Omeda follows a documented process for the billing of postage funds.	Inspected postage policies and procedures to determine whether processes for reconciling were in place.	No exceptions noted.
CO15.2	Postage accounts are reviewed and confirmed monthly.	Inspected a sample of monthly postage review documents to determine whether postage accounts were reviewed monthly.	No exceptions noted.

Section 5

Other Information Provided by Omeda Holdings, LLC

Other Information Provided by Omeda Holdings, LLC

Management's Responses to Exceptions Noted During Testing of Controls

The information included below describes the management responses provided by Omeda Holdings, LLC ("Omeda") in response to the control findings identified in Section 4 of this report. It is presented by the management of Omeda to provide additional information and is not a part of Omeda's Audience Relationship Management Application System made available to user entities during the period January 1, 2022 to December 31, 2022. The information provided in the management responses has not been subjected to the procedures applied in the examination of the description of the Audience Relationship Management Application System and the suitability of the design and operating effectiveness of controls to meet the control objectives stated in the description of the Audience Relationship Management Application System, and accordingly Wipfli LLP expresses no opinion on it.

Key	Comments/Exception Detail	Management's Response
CO1.1	N/A	N/A
CO1.2a	N/A	N/A
CO1.2b	Two out of seven employees did not acknowledge the employee handbook at the time of hire.	N/A
CO1.3	One out of thirty-five current employees selected for testing did not have an annual performance review completed.	N/A
CO1.4	N/A	N/A
CO2.1	N/A	N/A
CO2.2	N/A	N/A
CO2.3	Seven exceptions out of thirty-three new hires selected for testing did not have security awareness training completed at the time of hire.	N/A
CO2.4	N/A	N/A
CO2.5	N/A	N/A
CO3.1	N/A	N/A
CO3.2	N/A	N/A
CO3.3	N/A	N/A
CO3.4	N/A	N/A
CO3.5	N/A	N/A
CO3.6	N/A	N/A
CO4.1	N/A	N/A
CO4.2	N/A	N/A

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Key	Comments/Exception Detail	Management's Response
CO4.3	N/A	N/A
CO4.4	N/A	N/A
CO4.5a	N/A	N/A
CO4.5b	N/A	N/A
CO4.6	N/A	N/A
CO5.1	N/A	N/A
CO5.2	N/A	N/A
CO5.3	N/A	N/A
CO5.4	N/A	N/A
CO5.5	N/A	N/A
CO5.6	N/A	N/A
CO5.7	N/A	N/A
CO5.8	N/A	N/A
CO6.1	N/A	N/A
CO6.2	N/A	N/A
CO6.3	N/A	N/A
CO6.4	N/A	N/A
CO6.5	N/A	N/A
CO6.6	N/A	N/A
CO7.1	N/A	N/A
CO7.2	N/A	N/A
CO7.3	N/A	N/A
CO7.4	N/A	N/A
CO7.5	N/A	N/A
CO7.6	N/A	N/A
CO7.7	N/A	N/A
CO7.8	N/A	N/A
CO7.9	N/A	N/A
CO8.1	N/A	N/A
CO8.2	N/A	N/A
CO8.3	N/A	N/A
CO9.1	N/A	N/A

Control Objectives, Related Controls, and Tests of Operating Effectiveness and Results

Key	Comments/Exception Detail	Management's Response
CO9.2	N/A	N/A
CO9.3	N/A	N/A
CO10.1	N/A	N/A
CO10.2	N/A	N/A
CO11.1	N/A	N/A
CO11.2	N/A	N/A
CO11.3	N/A	N/A
CO12.1	N/A	N/A
CO12.2	N/A	N/A
CO12.3	N/A	N/A
CO12.4	N/A	N/A
CO13.1	N/A	N/A
CO13.2	N/A	N/A
CO13.3	N/A	N/A
CO13.4	N/A	N/A
CO14.1	N/A	N/A
CO14.2	N/A	N/A
CO14.3	N/A	N/A
CO15.1	N/A	N/A
CO15.2	N/A	N/A