

Accio Data

SOC 2 Type 2 Report

Accio Data

April 1, 2022 to March 31, 2023

Next Report Issue Date: May 26, 2024

A Type 2 Independent Service Auditor's Report on Controls Relevant to Security and Confidentiality



AUDIT AND ATTESTATION BY

**PRESCIENT
ASSURANCE**



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SECTION 1

Management's Assertion

Accio Data

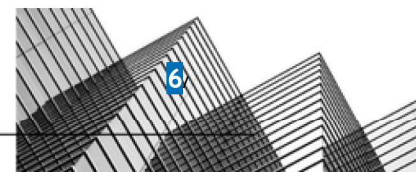


Management's Assertion

We have prepared the accompanying description of Accio Data's system throughout the period April 1, 2022, to March 31, 2023, based on the criteria for a description of a service organization's system set forth in DC 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report. The description is intended to provide report users with information about Accio Data's system that may be useful when assessing the risks arising from interactions with Accio Data's system, particularly information about system controls that Accio Data has designed, implemented and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to Security and Confidentiality set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.


Accio Data uses a subservice organization for cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Accio Data, to achieve Accio Data's service commitments and system requirements based on the applicable trust services criteria. The description presents Accio Data's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Accio Data's controls. The description does not disclose the actual controls at the subservice organization.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Accio Data, to achieve Accio Data's service commitments and system requirements based on the applicable trust services criteria. The description presents Accio Data's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Accio Data's controls.

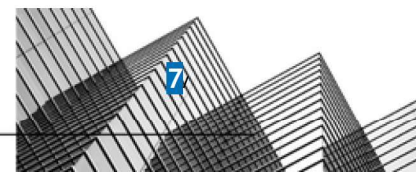


We confirm, to the best of our knowledge and belief, that:

- a. The description presents Accio Data's system that was designed and implemented throughout the period April 1, 2022, to March 31, 2023, in accordance with the description criteria.
- b. The controls stated in the description were suitably designed throughout the period April 1, 2022, to March 31, 2023, to provide reasonable assurance that Accio Data's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout the period, and if the subservice organization and user entities applied the complementary controls assumed in the design of Accio Data's controls during that period.
- c. The controls stated in the description operated effectively throughout the period April 1, 2022, to March 31, 2023, to provide reasonable assurance that Accio Data's service commitments and system requirements were achieved based on the applicable trust services criteria, if the complementary subservice organization and complementary user entity controls assumed in the design of Accio Data's controls operated effectively throughout the period.

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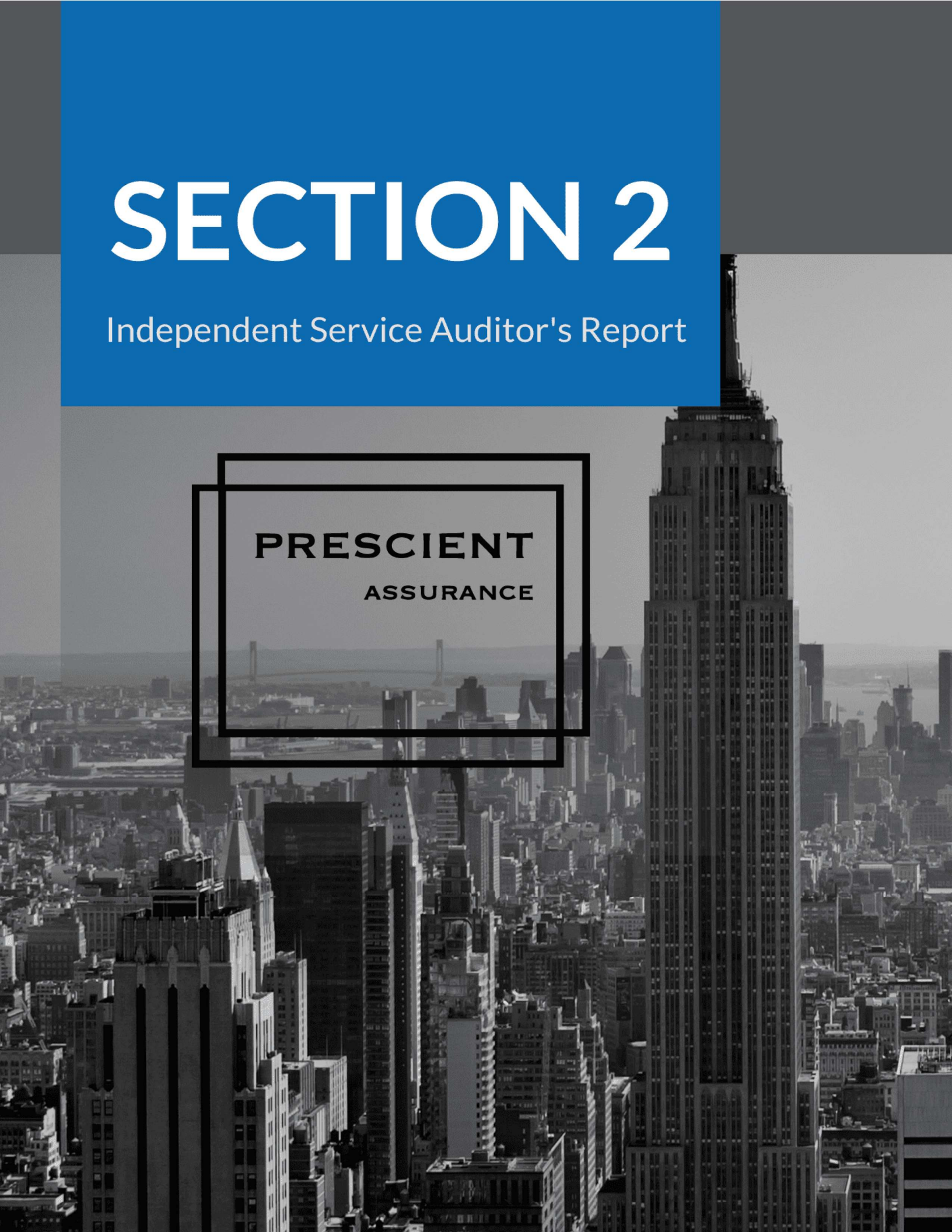
Cody Reeves
COO
Accio Data



SECTION 2

Independent Service Auditor's Report

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Independent Service Auditor's Report

To: Accio Data

Scope

We have examined Accio Data's ("Accio Data") accompanying description of its Accio Data system found in Section 3, titled Accio Data System Description throughout the period April 1, 2022, to March 31, 2023, based on the criteria for a description of a service organization's system set forth in DC 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report, and the suitability of the design and operating effectiveness of controls stated in the description throughout the period April 1, 2022, to March 31, 2023, to provide reasonable assurance that Accio Data's service commitments and system requirements were achieved based on the trust services criteria relevant to Security and Confidentiality set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.

Accio Data uses a subservice organization for cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Accio Data, to achieve its service commitments and system requirements based on the applicable trust services criteria. The description presents Accio Data's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Accio Data's controls. The description does not disclose the actual controls at the subservice organization. Our examination did not include the services provided by 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 complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Accio Data, to achieve Accio Data's service commitments and system requirements based on the applicable trust services criteria. The description presents Accio Data's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Accio Data's controls. Our examination did not include such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

Service Organization's Responsibilities

Accio Data is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that Accio Data's service commitments and system requirements were achieved. In Section 1, Accio Data has provided the accompanying assertion titled "Management's Assertion of Accio Data" (assertion) about the description and the suitability of the design and operating effectiveness of controls stated therein. Accio Data is also responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; selecting the applicable trust services criteria and stating the related controls in the description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.



Service Auditor's Responsibilities

Our responsibility is to express an opinion on the description and on the suitability of design and operating effectiveness of controls stated in the description based on our examination. Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, the description is presented in accordance with the description criteria and the controls stated therein were suitably designed and operating effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

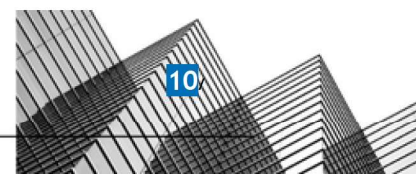
1. Obtaining an understanding of the system and the service organization's service commitments and system requirements.
2. Assessing the risks that the description is not presented in accordance with the description criteria and that controls were not suitably designed or did not operate effectively.
3. Performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria.
4. Performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
5. Testing the operating effectiveness of controls stated in the description to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
6. Evaluating the overall presentation of the description.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Inherent Limitations

The description is prepared to meet the common needs of a broad range of report users and may not, therefore, include every aspect of the system that individual report users may consider important to meet their informational needs. There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of their nature,



controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements are achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the suitability of the design or operating effectiveness of controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, in all material respects:

- a. The description presents Accio Data's system that was designed and implemented throughout the period April 1, 2022, to March 31, 2023, in accordance with the description criteria.
- b. The controls stated in the description were suitably designed throughout the period April 1, 2022, to March 31, 2023, to provide reasonable assurance that Accio Data's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout the period and if the subservice organization and user entities applied the complementary controls assumed in the design of Accio Data's controls throughout the period.
- c. The controls stated in the description operated effectively throughout the period April 1, 2022, to March 31, 2023, to provide reasonable assurance that Accio Data's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls assumed in the design of Accio Data's controls operated effectively throughout the period.

Restricted Use

This report is intended solely for the information and use of Accio Data, user entities of Accio Data's system during some or all of the period April 1, 2022, to March 31, 2023, business partners of Accio Data subject to risks arising from interactions with the system, practitioners providing services to such user entities and business partners, prospective user entities and business partners, and regulators who have sufficient knowledge and understanding of the following:

1. The nature of the service provided by the service organization.
2. How the service organization's system interacts with user entities, business partners, subservice organizations, and other parties.
3. Internal control and its limitations.
4. Complementary subservice organization controls and how those controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements.
5. User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services.
6. The applicable trust services criteria.
7. The risks that may threaten the achievement of the service organization's service commitments and system requirements and how controls address those risks.

This report is not intended to be, and should not be, used by anyone other than these specified parties.

Prescient Assurance LLC

DocuSigned by:
John D Wallace
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John D. Wallace, CPA
Chattanooga, TN
May 26, 2023