

## Management’s Review of Service Organization Controls (SOC) Report

Name of Service Organization:	
Name of Firm that Prepared the Report:	
Period Covered by the Report:	

Review Step	Response (Yes/No)
<ul style="list-style-type: none"> <li>Read the <i>Independent Service Auditor’s Report</i>, which includes the auditor’s opinion. This is generally Section 1 of the SOC report. Was a clean/unqualified opinion issued?</li> </ul>	
<ul style="list-style-type: none"> <li>Read the complementary user-entity controls, which are generally found towards the end of Section 3 of the report. Are each of the relevant user-entity controls being performed by the company? Is there documentation in place to substantiate the performance of relevant user-entity controls?</li> </ul>	
<ul style="list-style-type: none"> <li>Scan the “Results of Testing” in Section 4 of the report and evaluate all exception items. For each exception, were compensating or mitigating controls at the service organization identified and successfully tested? (Note: if response is “No”, consider identifying the company’s compensating controls below.)</li> </ul>	
<ul style="list-style-type: none"> <li>Evaluate the scope of the report. Does it include the applications or services that the Company uses? (Note: some SOC reports exclude certain applications or services so the purpose of this step is to ensure that the SOC report that was obtained is relevant to the Company’s control environment.</li> </ul>	

If there were any “No” responses above, then additional analysis is required to determine whether the SOC report can be relied upon. Document the additional analysis below and the

steps that were taken to address any “No” responses. If there were not any “No” responses, then enter “Not applicable” in the space below.

<p><b>Evaluation of “No” responses from above:</b></p>
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Management review completed by:

Date: