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## Independent Service Auditor's Report

**To: Neubus, Inc.**

### *Scope*

We have examined Neubus, Inc.'s ('Neubus' or 'the Service Organization') accompanying assertion titled "Assertion of Neubus, Inc. Management" (assertion) that the controls within Neubus' Imaging and Document Management Services (system) were effective throughout the period April 1, 2018 through March 31, 2019, to provide reasonable assurance that Neubus' service commitments and system requirements were achieved based on the trust services criteria relevant to security, availability, processing integrity, and confidentiality (applicable trust services criteria) set forth in TSP section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Trust Services Criteria).

### *Service Organization's Responsibilities*

Neubus 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 Neubus' service commitments and system requirements were achieved. Neubus has also provided the accompanying assertion about the effectiveness of controls within the system. When preparing its assertion, Neubus is responsible for selecting, and identifying in its assertion, the applicable trust service criteria and for having a reasonable basis for its assertion by performing an assessment of the effectiveness of the controls within the system.

### *Service Auditor's Responsibilities*

Our responsibility is to express an opinion, based on our examination, on whether management's assertion that controls within the system were effective throughout the period to provide reasonable assurance that the Service Organization's service commitments and system requirements were achieved based on the applicable trust services criteria. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination included:

- Obtaining an understanding of the system and the Service Organization's service commitments and system requirements
- Assessing the risks that controls were not effective to achieve Neubus' service commitments and system requirements based on the applicable trust services criteria
- Performing procedures to obtain evidence about whether controls within the system were effective to achieve Neubus' service commitments and system requirements based the applicable trust services criteria

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

### *Inherent Limitations*

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls.

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Because of their nature, controls may not always operate effectively to provide reasonable assurance that the Service Organization's service commitments and system requirements were achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the 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, management's assertion that the controls within Neubus' Imaging and Document Management Services were effective throughout the period April 1, 2018 through March 31, 2019, to provide reasonable assurance that Neubus' service commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects.

AARC-360

April 12, 2019  
Atlanta, Georgia