SSAE No. 16 Attestation

Questionmark requires that its data center provider completes an annual independent third-party service audit. Historically, these service audits were commonly known as SAS 70 audits, and were performed by a certified public accountant. In June of 2011, the governing body for certified public accountants (AICPA) retired the SAS 70 standard and replaced it with SSAE No. 16, commonly known as "SSAE 16" or" SOC 1".

As a result of this authoritative change to the audit standard, the SSAE 16 report is known as the "Independent Service Auditor's Report on a Description of a Service Organization's System and the Suitability of the Design and Operating Effectiveness of Controls" (the "SSAE 16 Report").

As with the SAS 70 audit, the SSAE 16 or SOC 1 report is designed to provide Questionmark and our customers with a level of assurance regarding the controls that are maintained by the management of Questionmark's data center. The latest SSAE 16 Report covering the period July 1, 2016, to June 30, 2017 is approximately 50 pages in length and incorporates the necessary and required elements of this reporting standard. The SSAE 16 Report addresses all five components of internal control outlined in the Sarbanes-Oxley legislation, namely the control environment, risk assessment activities, control activities, information and communication systems, and monitoring activities.

Questionmark attests that it has reviewed the SSAE 16 Report and considers that the audits and data center provider are trustworthy. Questionmark also attests that the OnDemand services have:

- Been fairly presented in the descriptions of the OnDemand services that Questionmark provides;
- Controls that have been suitably designed to achieve the desired objectives;
- Had the controls tested to provide assurance that the control objectives stated were achieved

Questionmark's data center has also received a SOC 2 audit for the same period with a companion report produced entitled Independent Service Auditor's Report on Controls relevant to Security and Availability. This supplements the SOC 1 report and provides further evidence of our data center's security.

Questionmark management understands the ever-increasing importance of corporate governance, as well as the impact of the organization's services on our clients' system of internal controls. The successful completion of the 2017 Type 2 SSAE 16 audit is only part of our continued commitment to maintaining a trustable service. If you have any further questions regarding this topic please contact me, your Questionmark Account Manager, Questionmark Customer Care or please email us at info@questionmark.com.

Sincerely,

John Kleeman
Questionmark Executive Director and Founder