SOC 1 & 2 Attestation

Questionmark requires that its data center provider completes an annual independent third-party service audit. Historically, these audits have been incorrectly referred to as Statements on Standards for Attestation Engagements (SSAE) 16 audits rather than the Service and Organization Controls Report (SOC) 1, 2, or 3. In April of 2017, the American Institute for Certified Public Accountants (AICPA) updated the SSAE-16 to SSAE 18 which simply updates the auditors guidance on how to produce the SOC type reports.

As requested by the AICPA these reports should be referred to by report type: "Service and Organization Controls" or SOC 1, SOC 2 or SOC 3, Type 1 or Type 2.

The SOC 1 Type 2 Report addresses internal controls at a service organization related to financial reporting. The SOC 2 Type 2 Report addresses internal controls at a service organization related to security, availability, processing integrity, confidentiality, and privacy. A Type 1 report describes whether an organization has achieved the control objectives on a specified date, while the Type 2 report describes whether an organization has achieved control objectives over a period of time, such as a year. For more information, please refer to:
https://www.aicpa.org/interestareas/frc/assuranceadvisoryservices/sorhome.html

The SOC 1 and SOC 2 reports provide assurance that the controls maintained by Questionmark's data center are as reported and meet the security requirements. The latest SOC 1 & 2 type 2 reports cover the period of July 1, 2017, to June 30, 2018 and incorporates the necessary and required elements of this reporting standard.

Questionmark attests that it has reviewed the SOC 1&2 Type 2 Reports 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 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 2018 SOC 1&2 Type 2 audits is only part of our continued commitment to maintaining a trustable service. If you have any further questions regarding this topic please your Questionmark Account Manager, or please email us at info@questionmark.com

Sincerely,

John Kleeman
Questionmark Executive Director and Founder