



**CGS-B, LLC**

**GENERAL CONTROLS SUPPORTING  
THE SOFTWARE DEPLOYMENT,  
SUPPORT AND HOSTING SOLUTIONS**

**SOC 1 - SSAE 16 Type II Audit**

***Independent Service Auditor's Report on a  
Description of a Service Organization's  
System and the Suitability of the Design and  
Operating Effectiveness of the Controls***

**For the Period May 19, 2011 through May 18, 2012**



## Independent Service Auditor's Report

To: CGS-B, LLC.:

We have examined CGS-B, LLC'S (CGS-B) description of its software deployment, support and hosting services for processing user entities' transactions throughout the period May 19, 2011 through May 18, 2012 and the suitability of the design and operating effectiveness of controls to achieve the related control objectives stated in the description. The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls contemplated in the design of CGS-B's controls are suitably designed and operating effectively, along with related controls at the service organization. We have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

In Section 2, CGS-B has provided an assertion about the fairness of the presentation of the description and suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. CGS-B is responsible for preparing the description and for the assertion, including the completeness, accuracy, and method of presentation of the description and the assertion; providing the services covered by the description; specifying the control objectives and stating them in the description; identifying the risks that threaten the achievement of the control objectives; selecting the criteria; and designing, implementing, and documenting controls to achieve the related control objectives stated in the description.

Our responsibility is to express an opinion on the fairness of the presentation of the description and on the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description, based on our examination. We conducted our examination 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, in all material respects, the description is fairly presented and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the description throughout the period May 19, 2011 through May 18, 2012.

An examination of a description of a service organization's system and the suitability of the design and operating effectiveness of the service organization's controls to achieve the related control objectives stated in the description involves performing procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of those controls to achieve the related control objectives stated in the description. Our procedures included assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related control objectives stated in the description. Our procedures also included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the related control objectives stated in the description were achieved. An examination engagement of this type also includes evaluating the overall presentation of the description and the suitability of the control objectives stated therein and the suitability of the criteria specified by the service organization and described in Section 3. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Because of their nature, controls at a service organization may not prevent, or detect and correct, all errors or omissions in processing of all software deployment, support and hosting services and reporting. Also, the projection to the future of any evaluation of the fairness of the presentation of the description, or conclusions about the suitability of the design or operating effectiveness of the controls to achieve the related control objectives is subject to the risk that controls at a service organization may become inadequate or fail.

In our opinion, in all material respects, based on the criteria described in CGS-B's assertion in Section 2,

- a. the description fairly presents the software deployment, support and hosting services and reporting system of CGS-B that was designed and implemented throughout the period May 19, 2011 through May 18, 2012.

- b. the controls related to the control objectives of CGS-B stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period May 19, 2011 through May 18, 2012.
- c. the controls of CGS-B tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period May 19, 2011 through May 18, 2012.

The specific controls tested and the nature, timing, and results of those tests are listed in Section 4, the "Testing Matrices".

This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of CGS-B and the user entities of CGS-B's software deployment, support and hosting services and reporting system during some or all of the period May 19, 2011 through May 18, 2012, and the independent auditors of such user entities, who have a sufficient understanding to consider it, along with other information including information about controls implemented by user entities themselves, when assessing the risks of material misstatements of user entities' financial statements. This report is not intended to be and should not be used by anyone other than these specified parties.

*The Moore Group CPA, LLC*

May 18, 2012