



## Williams Data Management

### Type I Service Organization Control Report (SSAE No. 16)

Independent Report on a Description of a  
Service Organization's System and the  
Suitability of the Design of the Controls as of  
April 1, 2016.



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## TABLE OF CONTENTS

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INDEPENDENT SERVICE AUDITOR’S REPORT .....	1
Scope.....	2
Service Organization’s Responsibilities .....	2
Service Auditor’s Responsibilities.....	2
Inherent Limitations.....	3
Opinion .....	3
Restricted Use .....	4
DESCRIPTION OF CONTROLS PROVIDED BY MANAGEMENT OF WILLIAMS DATA MANAGEMENT.....	5
Williams Data Management’s Assertion .....	6
Overview of Services Provided .....	8
Company Background .....	8
Services provided by Williams Data Management include the following: .....	9
Control Environment .....	10
Organization.....	10
Management Control .....	10
Integrity and Ethics .....	11
Controls Related to Personnel.....	12
Job Descriptions.....	12
Hiring, Termination, and Personnel Changes .....	12
Performance Review.....	12
Training.....	13
Regulatory Requirements.....	13
Risk Assessment .....	14
Monitoring .....	15
Information and Communication.....	16
General IT and Facility Controls .....	16
Records Management Process Controls.....	16
Physical Controls .....	16
Environmental Controls .....	17
Logical Access Controls .....	17
Vendor Management.....	17

Business Continuity Planning and Testing .....	17
Information Security Program .....	17
Network Security .....	18
Operations .....	18
Electronic Access to Client Information.....	20
Subservice Organizations.....	21
User Control Considerations.....	22
CONTROL OBJECTIVES AND RELATED CONTROLS .....	24
Control Objective 1—Organization and Management Control .....	25
Control Objective 2—Information Security Policy .....	25
Control Objective 3—Risk Assessment.....	25
Control Objective 4—Human Resources Controls.....	25
Control Objective 5—Vendor Management.....	26
Control Objective 6—Physical Access Controls .....	26
Control Objective 7—Environmental Controls .....	26
Control Objective 8—Logical Access Controls .....	26
Control Objective 9—Network Security .....	27
Control Objective 10—Electronic Access to Client Information.....	27

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# **INDEPENDENT SERVICE AUDITOR'S REPORT**

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on a Description of a Service Organization's System  
and the Suitability of the Design of the Controls

## INDEPENDENT SERVICE AUDITOR'S REPORT

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Douglas Williams  
CEO  
Williams Data Management  
1925 E. Vernon Avenue  
Los Angeles, CA 90058

### *Scope*

We have examined Williams Data Management's description of its Information Storage and Protection controls as of April 1, 2016 and the suitability of the design of controls to achieve the related control objectives stated in the description. The description indicates that certain complementary user entity controls must be suitably designed and implemented at user entities for related controls at the service organization to be considered suitably designed to achieve the related control objectives. We have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

Williams Data Management uses service organizations to perform critical components of its Information Storage and Protection services. The description on pages 23 to 27 includes only the controls and related control objectives of Williams Data Management and excludes the control objectives and related controls of the service organizations listed on page 19. Our examination did not extend to controls of these service organizations.

### *Service Organization's Responsibilities*

On page six of the description, Williams Data Management has provided an assertion about the fairness of the presentation of the description and suitability of the design of the controls to achieve the related control objectives stated in the description. Williams Data Management 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.

### *Service Auditor's Responsibilities*

Our responsibility is to express an opinion on the fairness of the presentation of the description and on the suitability of the design 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 to achieve the related control objectives stated in the description as of April 1, 2016.

An examination of a description of a service organization's system and the suitability of the design 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 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 to achieve the related control objectives stated in the description. 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 at page six.

We did not perform any procedures regarding the operating effectiveness of the controls stated in the description and, accordingly, do not express an opinion thereon.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

#### *Inherent Limitations*

Because of their nature, controls at a service organization may not prevent, or detect and correct, all errors or omissions in Information Storage and Protection. 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 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.

#### *Opinion*

In our opinion, in all material respects, based on the criteria described in Williams Data Management's assertion on page six,

- a. the description fairly presents the Information Storage and Protection system that was designed and implemented as of April 1, 2016, and
- b. the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively as of April 1, 2016 and user entities applied the complementary user entity controls contemplated in the design of Williams Data Management's controls as of April 1, 2016.

*Restricted Use*

This report is intended solely for the information and use of Williams Data Management, user entities of Williams Data Management's Information Storage and Protection system as of April 1, 2016, 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 obtaining an understanding of user entities information and communication systems relevant to financial reporting. This report is not intended to be and should not be used by anyone other than these specified parties.



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May 15, 2016