



Bank-A-Count Corp.
Rudolph, Wisconsin

System and Organization Controls Report Relevant to
Security, Processing Integrity, and Confidentiality

SOC 3[®] Report

November 1, 2018 to April 30, 2019



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Bank-A-Count Corp.

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Integrity, and Confidentiality
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Section 1

Bank-A-Count Corp.'s Assertion on Controls

Bank-A-Count Corp.'s Assertion on Controls

We are responsible for designing, implementing, operating, and maintaining effective controls within Bank-A-Count Corp.'s System throughout the period November 1, 2018 to April 30, 2019, to provide reasonable assurance that Bank-A-Count Corp.'s service commitments and system requirements relevant to security, processing integrity, and confidentiality were achieved. Our description of the boundaries of the system is presented in Attachment A and identifies the aspects of the system covered by our assertion.

We have performed an evaluation of the effectiveness of the controls within the system throughout the period November 1, 2018 to April 30, 2019, to provide reasonable assurance that Bank-A-Count Corp.'s service commitments and system requirements were achieved based on the trust services criteria relevant to security, processing integrity, and confidentiality (the "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"). Bank-A-Count Corp.'s objectives for the system in applying the applicable trust services criteria are embodied in its service commitments and system requirements relevant to the applicable trust services criteria. The principle service commitments and system requirements related to the applicable trust services criteria are presented in Attachment B.

There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of these inherent limitations, a service organization may achieve reasonable, but not absolute, assurance that its service commitments and system requirements are achieved.

We assert that the controls within the system were effective throughout the period November 1, 2018 to April 30, 2019, to provide reasonable assurance that Bank-A-Count Corp.'s service commitments and system requirements were achieved based on the applicable trust services criteria.

Section 2

Independent Service Auditor's Report

Independent Service Auditor's Report

Management of Bank-A-Count Corp.
Rudolph, Wisconsin

Scope

We have examined Bank-A-Count Corp.'s accompanying assertion titled "Bank-A-Count Corp.'s Assertion on Controls" (the "assertion") that the controls within Bank-A-Count Corp.'s system were effective throughout the period November 1, 2018 to April 30, 2019, to provide reasonable assurance that Bank-A-Count Corp.'s service commitments and system requirements were achieved based on the trust services criteria relevant to security, processing integrity, and confidentiality (the "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

Bank-A-Count Corp. 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 Bank-A-Count Corp.'s service commitments and system requirements were achieved. Bank-A-Count Corp. has also provided the accompanying assertion about the effectiveness of controls within the system. When preparing its assertion, Bank-A-Count Corp. is responsible for selecting, and identifying in its assertion, the applicable trust services 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 Bank-A-Count Corp.'s 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 Bank-A-Count Corp.'s 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.



Independent Service Auditor's Report (Continued)

Inherent Limitations

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

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 conclusion 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 and procedures may deteriorate.

Opinion

In our opinion, management's assertion that the controls within Bank-A-Count Corp.'s System were effective throughout the period November 1, 2018 to April 30, 2019, to provide reasonable assurance that Bank-A-Count Corp.'s service commitments and system requirements were achieved based on the applicable trust services criteria, is fairly stated, in all material respects.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

Minneapolis, Minnesota
June 13, 2019

Attachment A

Description of Bank-A-Count Corp.'s System

Description of Bank-A-Count Corp.'s System

Company Overview

Bank-A-Count Corp. ("Bank-A-Count") serves as a printer and mailer of documents containing variable data commonly used in financial services, property management, and markets with similar needs.

The main products of Bank-A-Count include personal and business checks, payment coupons, variable printed letters or announcements, monthly statements, and related products.

Privately owned, Bank-A-Count serves companies across the United States and has a customer base of over a thousand clients that place ongoing repeat orders.

Bank-A-Count maintains two separate manufacturing and servicing facilities in Rudolph, Wisconsin, and an administrative support office in nearby Wisconsin Rapids.

Regulation

Bank-A-Count is required to adhere to regulations as they apply to customers. Services rendered require compliance with the Gramm-Leach-Bliley Act (GLBA) and the Sarbanes-Oxley Act (SOX) (third-party provider accordances).

Risk Management

Employees of Bank-A-Count, from line staff to senior management, have a responsibility for maintaining an effective internal control environment. Bank-A-Count's risk management policies provide guidelines for an enterprise-wide risk management program, including mission, strategic objectives, and corporate governance structure, as well as key program components and initiatives. Bank-A-Count has established principles and policies for identifying, assessing, monitoring, and controlling risk at levels of the organization. Risk management efforts include provisions over compliance, operations, data integrity, reputation risk, and privacy and security. Common risk scenarios are tracked and graded based on their overall risk to the company, as well as individual risk factors. Risk escalation and assessment procedures are structured to provide employees with the tools necessary for mitigating risk and identifying process improvement opportunities.

Organizational Structure

Bank-A-Count is organized into segments including customer service, operations, information technology, human resources, marketing, and the management team. These segments work together to achieve one common goal: providing customers with flexible service solutions supported by reliable systems and a responsive staff.

The Board of Directors, made up of senior management and independent directors, sets strategic goals and the corporate vision and periodically reviews policies and procedures developed by the management team. The management team works with department supervisors to develop policies, procedures, and reporting mechanisms for day-to-day operations. Supervisors and production staff implement the policies and procedures to facilitate the corporate vision.

Description of Bank-A-Count Corp.'s System

Organizational Structure (Continued)

Policies

Bank-A-Count has numerous policies in place to address the varying intricacies of its business. Policy statements exist for select enterprise functions and range from covering risk management programs to covering policies that guide personnel decisions. More specifically, policies are in place to address appropriateness with regard to infrastructure, software, people, procedures, and data. Bank-A-Count's policies are designed to protect the confidentiality and security of its system and operations and to safeguard its business information and that of its customers and user organizations.

Policies defined as important to the organization are communicated with regular frequency to all levels of personnel.

Bank-A-Count's policies are periodically reviewed, as necessary, with updates approved by the President and Vice President. Changes to Bank-A-Count's policies are communicated to staff as soon as feasible.

General Computer Controls

General computer controls establish the control environment in which computer application systems are developed and operated.

The following areas of the data processing environment and general controls for Bank-A-Count are addressed:

Overview of Processing Environment

Bank-A-Count uses a dedicated department and personnel to support the document processing functions. Bank-A-Count incorporates various general computer controls to support and maintain software packages that are relevant to Bank-A-Count's document solutions product line. All systems are physically located in two Rudolph, Wisconsin, production facilities and an administrative and marketing support location in Wisconsin Rapids, Wisconsin.

Physical Access Controls

Bank-A-Count has policies and procedures in place to control access to its data processing facilities and assets. These policies and procedures limit the physical access to confidential data to individuals working on a specific project.

Change and Configuration Controls

Changes to system software are approved by management and deployed by the Vice President of Information Technology.

Major system changes and projects are accompanied by regular status reports to Bank-A-Count's management for review of milestones and security implications.

Description of Bank-A-Count Corp.'s System

General Computer Controls (Continued)

Logical Security, Access, and Audit Controls

Bank-A-Count's staff is responsible for developing standards and administering logical security for selected systems and applications. They follow documented policies and procedures to establish access to information assets based on employees' roles in the organization on a need-to-know basis.

Fault Tolerance and Data Recovery

A tested backup system is in place.

Intrusion Detection and Incident Response

An active intrusion detection system (IDS) monitors the network for suspicious activity.

Firewall Controls

Bank-A-Count has deployed a managed firewall solution to help protect its network.

Antivirus and Antispyware Controls

The network environment is protected by a multilayered antivirus (AV) system.

Environmental Controls

Bank-A-Count installs and maintains support equipment for controlling environmental conditions of the servers and telecommunications equipment.

Attachment B

Principle Service Commitments and System Requirements

Principle Service Commitments and System Requirements

Bank-A-Count designs its processes and procedures related to its system to meet its objectives for its services. Those objectives are based on the service commitments that Bank-A-Count makes to user entities, the laws and regulations that govern the provision of services, and the financial, operational, and compliance requirements that Bank-A-Count has established for the services.

Security, processing integrity, and confidentiality commitments to user entities are documented and communicated in Service Agreements, when requested, as well as in the description of the service offering and security and reliability commitments provided online. Security, processing integrity, and confidentiality commitments are standardized and include but are not limited to the following:

- Restriction from accessing information not needed for their role
- Use of encryption technologies to protect client data both at rest and in transit
- Data classification practices being in place and followed
- Accurate processing and output of the data

Bank-A-Count establishes operational requirements that support the achievement of security, processing integrity, and confidentiality commitments; relevant laws and regulations; and other system requirements. Such requirements are communicated in Bank-A-Count's system policies and procedures, system design documentation, and contracts with clients. Information security policies define an organization-wide approach to how systems and data are protected. These include policies related to how the service is designed and developed, how the system is operated, how the internal business systems and networks are managed, and how employees are hired and trained.