

Bank  Count Corp.

## **Bank-A-Count Corp.**

Rudolph, Wisconsin

SOC 3<sup>®</sup> Report for Bank-A-Count Corp.

Testing Period: November 1, 2017 to April 30, 2018

Available for distribution June 2018



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# **Section 1**

# **Bank-A-Count Corp.'s Assertion on**

# **Controls**

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## **Bank-A-Count Corp.’s Assertion on Controls**

Bank-A-Count Corp. (“Bank-A-Count”) maintained effective controls over the security and confidentiality of Bank-A-Count’s processing system (the system) to provide reasonable assurance, during the period November 1, 2017 through April 30, 2018, based on the American Institute of Certified Public Accountants (“AICPA”) Trust Services Criteria for Security and Confidentiality, which are available at [www.aicpa.org](http://www.aicpa.org), that:

1. The system is protected against unauthorized access, use, or modification to meet the entity’s commitments and system requirements.
2. Information designated as confidential is protected to meet the entity’s commitments and system requirements.

The attached system description of Bank-A-Count’s system summarizes the aspects of the system covered by our assertion.

# **Section 2**

# **Independent Service Auditor's Trust Services Report**

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## Independent Service Auditor's Trust Services Report

### *Scope*

We have examined management's assertion that during the period November 1, 2017 through April 30, 2018, Bank-A-Count maintained effective controls over the processing system based on the AICPA trust services criteria for security and confidentiality to provide reasonable assurance that:

- The system was protected from unauthorized access, use, or modification to meet the entity's commitments and system requirements.
- Information designated as confidential was protected to meet the entity's commitments and system requirements.

Bank-A-Count's management is responsible for this assertion. Our responsibility is to express an opinion based on our examination. Management's description of the aspects of the processing system covered by its assertion is attached. We did not examine this description, and accordingly we do not express an opinion on it.

Our examination was conducted in accordance with attestation standards established by the AICPA and, accordingly, included (1) obtaining an understanding of Bank-A-Count's relevant controls over the security and confidentiality of the processing system; (2) testing and evaluating the operating effectiveness of the controls; and (3) performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

### *Inherent Limitations*

Due to the nature and inherent limitations of controls, Bank-A-Count's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent or detect and correct error or fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.

### *Opinion*

In our opinion, management's assertion referred to above is fairly stated, in all material respects, based on the AICPA trust services criteria for security and confidentiality.

*Wipfli LLP*

Wipfli LLP

Appleton, Wisconsin  
June 7, 2018

# **Section 3**

## **Description of System Provided by Bank-A-Count Corp.**

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## Description of System Provided by Bank-A-Count Corp.

### 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 placing 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 user entities. Services rendered require compliance with the Gramm-Leach-Bliley Act (GLBA) and the Sarbanes-Oxley Act (SOX) (third-party provider accordances).

### Risk Management

All 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 all levels of the organization. Risk management efforts include provisions over compliance, operations, data integrity, reputation risk, and privacy and security. 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 System Provided by Bank-A-Count Corp. (Continued)

### **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 among all levels of personnel with regular frequency.

Bank-A-Count's policies are periodically reviewed, as necessary, with updates approved by the President and Senior Vice President. Any changes to Bank-A-Count 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 significant areas of the data processing environment and general controls for Bank-A-Count are addressed:

#### Overview of Processing Environment

Bank-A-Count utilizes 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

All 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 System Provided by Bank-A-Count Corp. (Continued)

### **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 formal policies and procedures to establish appropriate access to information assets based on employees' roles in the organization on a "need to know" basis.

#### Fault Tolerance and Data Recovery

A thorough and tested backup system is in place.

#### Intrusion Detection and Incident Response

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

#### Firewall Controls

Bank-A-Count has deployed a managed firewall solution to 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.