



Proxyclick

SOC2/ISEA3000 TYPE II ASSURANCE REPORT

**Report on Proxyclick's description of its system
and on the suitability of the design of controls**

As at March 1, 2018 to October 1, 2018



SOC 2/ISAE3000 Report - Type II

Table of Contents	Page
SECTION I	3
INDEPENDENT SERVICE AUDITOR'S REPORT	4
SECTION II.....	7
MANAGEMENT OF PROXYCLICK'S ASSERTIONS REGARDING ITS SERVICES AS AT MARCH 1, 2018 TO OCTOBER 1, 2018.....	8
DESCRIPTION OF CONTROLS PROVIDED BY PROXYCLICK.....	10
2.1. INTRODUCTION AND SCOPE OF THE REPORT	10
2.2. OVERVIEW OF THE ORGANISATION	11
2.3. THE PROXYCLICK SOLUTION	12
2.4. SECURITY MEASURES	15
2.5. CLIENT CONTROL CONSIDERATIONS	21
SECTION III	22
CONTROL OBJECTIVES AND RELATED CONTROLS FOR PROXYCLICK.....	23



SECTION I

INDEPENDENT SERVICE AUDITOR'S REPORT



INDEPENDENT SERVICE AUDITOR'S REPORT

To the Board of Directors and Management of Proxyclick

Scope

We have been engaged to report on Proxyclick's description in Section II and Section III of this report, of the services offered by Proxyclick as at March 1, 2018 to October 1, 2018 ("the description") and on the suitability of the design and operating effectiveness of controls related to the control objectives stated in the description, to meet the criteria for the principles set forth in TSP section 100, Trust Services Principles, Common Criteria, and illustrations for Availability, issued by the American Institute of Certified Public Accountants and the Chartered Professional Accountants of Canada.

Proxyclick uses the subservice organization OVH for datacentre services. The service organization's description of its system includes the nature of the services provided by the subservice organization, and control objectives and related controls relevant to that service organization. Our examination extends to the controls of the subservice organizations and we have evaluated the suitability of the design of these complementary subservice organization controls.

Management's Responsibilities

Management of Proxyclick is responsible for:

- preparing the description and accompanying statement in section II including the completeness, accuracy and method of presentation of the description and the statement;
- providing the services covered by the description;
- stating the control objectives;
- identifying the risks that threaten the achievement of the control objectives;
- designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on Proxyclick's management's description and on the design of controls related to the control objectives stated in that description, based upon our procedures.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements Standard 3000, 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' established by The International Auditing and Assurance Standards Board (IAASB). Those standards require that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance whether, in all material



respects, the description is fairly presented and the controls were suitably designed. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of a description of a service organization's system and the suitability of the design of controls 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, based on the criteria in management's assertion;
- 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;
- evaluating the overall presentation of the description, suitability of the control objectives stated therein, and suitability of the criteria specified by the service organization in its assertion.

Limitations of Internal Controls at a Service Organisation

The description is prepared to meet the common needs of a broad range of user entities and their auditors who audit and report on user entities' financial statements and may not, therefore, include every aspect of the system that each individual user entity may consider important in its own particular environment. Because of their nature, controls at a service organisation may not prevent or detect all errors or omissions in processing or reporting transactions. Also, the projection of any evaluation of design to future periods is subject to the risk that controls at a service organisation may become inadequate or fail.

Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion were those described in management's assertion in Section II.

In our opinion, in all material respects:

- (a) The description fairly presents Proxyclick's system that was as designed and implemented as at March 1, 2018 to October 1, 2018; and
- (b) The controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the specified control objectives would be achieved if the described controls operated effectively as at March 1, 2018 to October 1, 2018.



Restricted use

This report and the description of tests of controls in Section III are intended only for existing clients of Proxyclick and their auditors, who have a sufficient knowledge and understanding of:

- The nature of the services provided by the service organisation.
- How the service organisation's system interacts with the customer entities, subservice organisations and other parties.
- Internal control and its limitations.
- Complementary customer-entity controls and how they interact with related controls at the service organisation to meet the stated control objectives.
- The risks that may threaten the achievement of the stated control objectives and how controls address those risks.

and to consider it, along with other information including information about controls implemented by customer entities themselves, when assessing the risks of material misstatements of customer entities' financial statements.

This report is not intended to be and should not be used by anyone other than these specified parties.

Antwerp, November 9, 2018

A handwritten signature in black ink, appearing to read "Bart Eversdijk", is written over a blue horizontal line.

BDO Réviseurs d'Entreprises Soc. Civ. SCRL
Represented by Bart Eversdijk