



**GENERAL CONTROLS SUPPORTING  
THE ENTERPRISE AND WEB  
HOSTING SOLUTIONS**

**SOC 1-SSAE 18 Type II Audit Report**

***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 June 1, 2018 to May 31, 2019**



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

To: Turnkey Internet,

### **Scope**

We have examined Turnkey Internet's (TURNKEY) description of its enterprise and web hosting solutions and systems entitled "Description of the Service Organization's System Provided by Turnkey Management" for processing user entities' transactions throughout the period June 1, 2018 to May 31, 2019 (description) and the suitability of the design and operating effectiveness of the controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in "Assertions by the Service Organization's Management" (assertion). The controls and control objectives included in the description are those that management of TURNKEY believes are likely to be relevant to user entities' internal control over financial reporting, and the description does not include those aspects of the enterprise and web hosting solutions and systems that are not likely to be relevant to user entities' internal control over financial reporting.

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of TURNKEY's controls are suitably designed and operating effectively, along with related controls at the service organization. Our examination did not extend to such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

### **Service organization's responsibilities**

In Section 2, TURNKEY 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. TURNKEY is responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and 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 stated in the assertion, and designing, implementing, and documenting controls that are suitably designed and operating effectively 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 and operating effectiveness of the controls to achieve the related control objectives stated in the description, based on our examination.

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 the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's assertion, 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 June 1, 2018 to May 31, 2019. 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 and operating effectiveness of controls 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 the 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 or operating effectively to achieve the related control objectives stated in the description.
- testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related control objectives stated in the description were achieved.
- evaluating the overall presentation of the description, suitability of the control objectives stated in the description, and suitability of the criteria specified by the service organization in its assertion.

#### **Inherent limitations**

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 organization may not prevent, or detect and correct, all misstatements in processing or reporting transactions. 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 ineffective.

#### **Description of tests of controls**

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

#### **Opinion**

In our opinion, in all material respects, based on the criteria described in TURNKEY's assertion—

- a. the description fairly presents the enterprise and web hosting solutions and systems that were designed and implemented throughout the period June 1, 2018 to May 31, 2019.
- 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 throughout the period June 1, 2018 to May 31, 2019 and user entities applied the complementary controls assumed in the design of TURNKEY's controls throughout the period June 1, 2018 to May 31, 2019.
- c. the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period June 1, 2018 to May 31, 2019 if complementary user entity controls assumed in the design of TURNKEY's controls operated effectively throughout the period June 1, 2018 to May 31, 2019.

### **Restricted use**

This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of management of TURNKEY, user entities of TURNKEY's enterprise and web hosting solutions and systems during some or all of the period June 1, 2018 to May 31, 2019, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and 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 misstatement of user entities' financial statements. This report is not intended to be, and should not be, used by anyone other than the specified parties.

*The Moore Group CPA, LLC*

Nashua, NH  
August 6, 2019



**GENERAL CONTROLS SUPPORTING  
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**SOC 2 - Type II Audit Report**

***Independent Service Auditor's Report  
on Controls Placed in Operation  
Relevant to the Trust Services Categories  
of Security and Availability***

**For the Period June 1, 2018 to May 31, 2019**



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

To: Turnkey Internet,

**Scope**

We have examined Turnkey Internet's (TURNKEY) accompanying description of its enterprise and web hosting solutions and systems found in Section 3 titled "Description of the Service Organization's System Provided by Turnkey Management" (description) throughout the period June 1, 2018 to May 31, 2019 based on the criteria for a description of a service organization's system set forth in DC 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report*, (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period June 1, 2018 to May 31, 2019, to provide reasonable assurance that TURNKEY's service commitments and system requirements were achieved based on the trust services criteria relevant to security and availability (applicable trust services criteria) set forth in TSP 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Trust Services Criteria*).

The description indicates that certain complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at TURNKEY, to achieve TURNKEY's service commitments and system requirements based on the applicable trust services criteria. The description presents TURNKEY's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of TURNKEY's controls. Our examination did not include such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such controls.

**Service Organization's Responsibilities**

TURNKEY 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 TURNKEY's service commitments and system requirements were achieved. In Section 2, TURNKEY has provided its assertion titled "Assertions by the Service Organization's Management" (assertion) about the description and the suitability of the design and operating effectiveness of controls stated therein. TURNKEY is also responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; selecting the applicable trust services criteria and stating the related controls in the description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

**Service Auditor's Responsibilities**

Our responsibility is to express an opinion on the description and on the suitability of the design and operating effectiveness of controls stated in the description based on our examination. 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, in all material respects, the description is presented in accordance with the description criteria and the controls stated therein were suitably designed and operated effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. 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 and operating effectiveness of controls involves —

- obtaining an understanding of the system and the service organization's service commitments and system requirements.
- assessing the risks that the description is not presented in accordance with the description criteria and that controls were not suitably designed or did not operate effectively.
- performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria.
- performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
- testing the operating effectiveness of controls stated in the description to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
- evaluating the overall presentation of the description.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

### **Inherent Limitations**

The description is prepared to meet the common needs of a broad range of report users and may not, therefore, include every aspect of the system that individual report users may consider important to meet their informational needs. There are inherent limitations 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 are achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the suitability of the design or operating 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 or procedures may deteriorate.

### **Description of Tests of Controls**

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

### **Opinion**

In our opinion, in all material respects —

- a. the description presents TURNKEY's enterprise and web hosting solutions and systems that was designed and implemented throughout the period June 1, 2018 to May 31, 2019 in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period June 1, 2018 to May 31, 2019 to provide reasonable assurance that TURNKEY's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the user entities applied the complementary controls assumed in the design of TURNKEY's controls throughout that period.

- c. the controls stated in the description operated effectively throughout the period June 1, 2018 to May 31, 2019 to provide reasonable assurance that TURNKEY's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary user entity controls assumed in the design of TURNKEY's controls operated effectively throughout that period.

#### **Restricted Use**

This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of TURNKEY; user entities of TURNKEY's enterprise and web hosting solutions and systems during some or all of the period June 1, 2018 to May 31, 2019; business partners of TURNKEY subject to risks arising from interactions with the enterprise and web hosting solutions and systems; practitioners providing services to such user entities and business partners; prospective user entities and business partners; and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the service organization.
- How the service organization's system interacts with user entities, business partners, subservice organizations, and other parties.
- Internal control and its limitations.
- Complementary user entity controls and how those controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements.
- User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services.
- The applicable trust services criteria.
- The risks that may threaten the achievement of the service organization's service commitments and system requirements and how controls address those risks.

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

*The Moore Group CPA, LLC*

Nashua, NH  
August 6, 2019