



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

**SOC 2 - Type II Audit Report**

***Independent Service Auditor's Report  
on Controls Placed in Operation  
Relevant to the Trust Principles of  
Security and Availability  
Including HITRUST CSF Mapping***

**For the Period June 1, 2017 to May 31, 2018**



**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 (TURNKEY):

**Scope**

We have examined the description in Section 3 titled "Description of the Service Organization's System Provided by Turnkey Internet Management" (description) based on the criteria set forth in paragraph 1.26 of the AICPA Guide, Reporting on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2®) (description criteria) and the suitability of the design and operating effectiveness of controls described therein to meet the criteria for the security and availability principles set forth in TSP Section 100, Trust Services Principles and Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (applicable trust services criteria), throughout the period June 1, 2017 to May 31, 2018.

The description indicates that certain applicable trust services criteria specified in the description can be met only if complementary user entity controls contemplated in the design of TURNKEY's controls are suitably designed and operating effectively, along with related controls at the service organization. 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 its assertion titled "Assertions by the Service Organization's Management" (assertion) about the fairness of the presentation of the description based on the description criteria and suitability of the design and operating effectiveness of the controls described therein to meet the applicable trust services criteria. 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; identifying the risks that would prevent the applicable trust services criteria from being met; designing, implementing, and documenting the controls to meet the applicable trust services criteria; and specifying the controls that meet the applicable trust services criteria and stating them in the description.

**Service Auditor's Responsibilities**

Our responsibility is to express an opinion on the fairness of the presentation of the description based on the description criteria and on the suitability of the design and operating effectiveness of the controls described therein to meet the applicable trust services criteria, based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included procedures that we considered necessary in the circumstances. 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 based on the description criteria, and the controls were suitably designed and operating effectively to meet the applicable trust services criteria throughout the period June 1, 2017 to May 31, 2018.

An examination of a description of a service organization's system and the suitability of the design and operating effectiveness of the controls to meet the applicable trust services criteria involves—

- evaluating and performing procedures to obtain evidence about whether the description is fairly presented based on the description criteria, and the controls were suitably designed and

operating effectively to meet the applicable trust services criteria throughout the period June 1, 2017 to May 31, 2018.

- assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively.
- testing the operating effectiveness of those controls to provide reasonable assurance that the applicable trust services criteria were met.
- evaluating the overall presentation of the description, the suitability of the control objectives stated therein, and the suitability of the criteria specified by the service organization in its assertion.

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 and inherent limitations, controls at a service organization may not always operate effectively to meet the applicable trust services criteria. 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 meet the applicable trust services criteria is subject to the risks that the system may change or that controls at a service organization may become inadequate or fail.

### **Opinion**

In our opinion, in all material respects, based on the description criteria identified in TURNKEY's assertion and the applicable trust services criteria—

- a. the description fairly presents the system that was designed and implemented throughout the period June 1, 2017 to May 31, 2018.
- b. the controls stated in the description were suitably designed to provide reasonable assurance that the applicable trust services criteria would be met if the controls operated effectively throughout the period June 1, 2017 to May 31, 2018, and user entities applied the complementary user entity controls contemplated in the design of TURNKEY's controls throughout the period June 1, 2017 to May 31, 2018.
- c. the controls tested operated effectively to provide reasonable assurance that the applicable trust services criteria were met throughout the period June 1, 2017 to May 31, 2018 and if user entities applied the complementary user entity controls contemplated in the design of TURNKEY's controls, and those controls operated effectively throughout the period June 1, 2017 to May 31, 2018.

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

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

### **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, 2017 to May 31, 2018; and prospective user entities, independent auditors, and practitioners providing services to such user entities, 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, subservice organizations, and other parties.
- Internal control and its limitations.
- The nature of user entity controls and responsibilities, and their role in the user entities internal control as they relate to, and how they interact with, related controls at the service organization to meet the applicable trust services criteria.
- The applicable trust services criteria.
- The risks that may threaten the achievement of the applicable trust services criteria and how controls address those risks.

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

*The Moore Group CPA, LLC*

Nashua, NH  
June 20, 2018



**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, 2017 to May 31, 2018**



## **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, 2017 to May 31, 2018 (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, 2017 to May 31, 2018. 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, 2017 to May 31, 2018.
- 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, 2017 to May 31, 2018 and user entities applied the complementary controls assumed in the design of TURNKEY's controls throughout the period June 1, 2017 to May 31, 2018.
- c. the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period June 1, 2017 to May 31, 2018 if complementary user entity controls assumed in the design of TURNKEY's controls operated effectively throughout the period June 1, 2017 to May 31, 2018.

### **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, 2017 to May 31, 2018, 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  
June 20, 2018