



***SOC2 Security Report on Controls Supporting DriveSavers Services***

Independent Service Auditor's Report on Design of Controls Placed in  
Operation and Tests of Operational Effectiveness Relevant to Security (SOC2)

***For the Period of April 16, 2016 to April 30, 2017***

# SECTION I – INDEPENDENT SERVICE AUDITOR’S REPORT

PROVIDED BY GOETSCH & ASSOCIATES



June 30, 2017

Board of Directors  
DriveSavers Data Recovery Inc. (DriveSavers)  
400 Bel Marin Keys Boulevard  
Novato, CA 94949

## Re: SOC2 Type II Security Examination Results

### Scope

We have examined the attached description titled “Section III – DriveSavers System Description” of the data recovery system (description) and the suitability of the design and operating effectiveness of controls to meet the criteria for the security set forth in [TSP section 100, Trust Services Principles, and Criteria, for Security, Availability, Processing Integrity, Confidentiality, and Privacy \(AICPA, Technical Practice Aids\)](#) (applicable trust services criteria) throughout the period April 16, 2016 to April 30, 2017. The description indicates that certain applicable trust services criteria specified in the description can be achieved only if complementary user-entity controls contemplated in the design of DriveSavers' 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.

### Other Information Provided by DriveSavers

The information included in Section V, “Other Information Provided by DriveSavers” is presented by management of DriveSavers to provide additional information and is not a part of DriveSavers' description of its data recovery system made available to user entities during the period April 16, 2016 to April 30, 2017. Information about DriveSavers' contact information has not been subjected to the procedures applied in the examination of the description of the data recovery system and of the suitability of the design and operating effectiveness of controls to achieve the applicable trust services criteria; stated in the description of the data recovery system.

The description indicates controls that address the applicable trust services criteria specified in the description that can be achieved only if complementary user entity controls assumed in the design of DriveSavers' 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 II, DriveSavers has provided the attached assertion titled “DriveSavers Management Assertion” regarding its data recovery system throughout the period April 16, 2016 to April 30, 2017,” which is based on the criteria identified in management's assertion. DriveSavers is responsible for preparing the description and assertion; the completeness, accuracy, and method of presentation of both the description and assertion; providing the services covered by the description; specifying the controls that meet the applicable trust services criteria, and stating them in the description; and designing, implementing, and documenting the controls to meet the applicable trust services criteria.

## **Service Auditors' Responsibilities**

Our responsibility is to express an opinion on the fairness of the presentation of the description based on the description criteria set forth in DriveSavers' assertion and on the suitability of the design and operating effectiveness of the controls to meet the applicable trust services criteria, based on our examination. We conducted our examination 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, based on the criteria in management's assertion, 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 April 16, 2016 to April 30, 2017.

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 that the applicable trust services criteria were met throughout the period April 16, 2016 to April 30, 2017. 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 those controls to meet the applicable trust services criteria.
- assessing the risks that the description is not fairly presented and that the controls were not suitably designed to meet the applicable trust services criteria.
- testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the applicable trust services criteria were met.
- evaluating the overall presentation of the description, and suitability of the design to meet the applicable trust services criteria.

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 ineffective.

## **Opinion**

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

- a. the description fairly presents the system that was designed and implemented throughout the period April 16, 2016 to April 30, 2017.
- 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 April 16, 2016 to April 30, 2017, and user entities applied the complementary user-entity controls contemplated in the design of DriveSavers' controls throughout the period April 16, 2016 to April 30, 2017.

- c. the controls tested, which together with the complementary user-entity controls referred to in the scope paragraph of this report, if operating effectively, were those necessary to provide reasonable assurance that the applicable trust services criteria were met, operated effectively throughout the period April 16, 2016 to April 30, 2017.

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

The specific controls we tested and the nature, timing, and results of our tests are presented in Section IV of our report titled "Description of Test of Controls and Results Thereof."

### **Restricted Use**

This report and the description of tests of controls and results thereof are intended solely for the information and use of DriveSavers; user entities of DriveSavers' data recovery system during some or all of the period April 16, 2016 to April 30, 2017; 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, or other parties
- Internal control and its limitations
- Complementary user-entity controls 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.



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## SECTION II – DRIVESAVERS MANAGEMENT ASSERTION

PROVIDED BY DRIVESAVERS



# DriveSavers Data Recovery

We have prepared the description in section III titled “DriveSavers System Description” (description), based on the criteria for a description of a service organization’s system identified in [paragraphs 1.34—.35](#) of *AICPA Guide Reporting on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2) (description criteria)*. The description is intended to provide users with information about the transportation management system, particularly system controls intended to meet the criteria for the security principle set forth in [TSP section 100](#), *Trust Services Principles, Criteria, and Illustrations for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Technical Practice Aids)*. We confirm, to the best of our knowledge and belief, that

- a. the description fairly presents the transportation management system throughout the period April 16, 2016 to April 30, 2017, based on the following description criteria:
  - ix. The description contains the following information:
    - (1) The types of services provided.
    - (2) The components of the system used to provide the services, which are the following:
      - (a) Infrastructure. The physical and hardware components of a system (facilities, equipment, and networks).
      - (b) Software. The programs and operating software of a system (systems, applications, and utilities).
      - (c) People. The personnel involved in the operation and use of a system (developers, operators, users, and managers).
      - (d) Procedures. The automated and manual procedures involved in the operation of a system.
      - (e) Data. The information used and supported by a system (transaction streams, files, databases, and tables).
    - (3) The boundaries or aspects of the system covered by the description.
    - (4) How the system captures and addresses significant events and conditions.
    - (5) The process used to prepare and deliver reports and other information to user entities or other parties.
    - (6) If information is provided to, or received from, subservice organizations or other parties, (a) how such information is provided or received and the role of the subservice organization or other parties and (b) the procedures performed to determine that such information and its processing, maintenance, and storage are subject to appropriate controls.
    - (7) For each principle being reported on, the applicable trust services criteria and the related controls designed to meet those criteria, including, as applicable, (a) complementary user-entity controls contemplated in the design of the service organization’s system and (b) when the inclusive method is used to present a subservice organization, controls at the subservice organization.



- (8) For subservice organizations presented using the carve-out method, the nature of the services provided by the subservice organization; each of the applicable trust services criteria that are intended to be met by controls at the subservice organization, alone or in combination with controls at the service organization, and the types of controls expected to be implemented at carved-out subservice organizations to meet those criteria; and for privacy, the types of activities that the subservice organization would need to perform to comply with our privacy commitments.
  - (9) Any applicable trust services criteria that are not addressed by a control at the service organization and the reasons therefore.
  - (10) Other aspects of the service organization's control environment, risk assessment process, information and communication systems, and monitoring of controls that are relevant to the services provided and the applicable trust services criteria.
  - (11) Relevant details of changes to the service organization's system during the period covered by the description.
- x. The description does not omit or distort information relevant to the service organization's system while acknowledging that the description is prepared to meet the common needs of a broad range of users and may not, therefore, include every aspect of the system that each individual user may consider important to his or her own particular needs.
- b. the controls stated in the description were suitably designed throughout the period April 16, 2016 to April 30, 2017, to meet the applicable trust services criteria.
  - c. the controls stated in the description operated effectively throughout the period April 16, 2016 to April 30, 2017, to meet the applicable trust services criteria.



Michael Hall  
Chief Information Security Officer  
DriveSavers Data Recovery Inc.