

## I. Independent Service Auditor's Report

To *TekLinks, Inc.*:

### Scope

We have examined *TekLinks Inc.'s (TekLinks)* description of its Managed and Cloud Services system, isolated to the Birmingham, AL and Hattiesburg, MS locations, entitled "*TekLinks, Inc.'s Description of Its Managed and Cloud Services System*" for user entities of the system throughout the period December 1, 2016 to November 30, 2017 (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 *TekLinks, Inc.'s Assertion* (assertion). The controls and control objectives included in the description are those that management of *TekLinks* believes are likely to be relevant to user entities' internal control over financial reporting, and the description does not include those aspects of the Managed and Cloud Services system 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 *TekLinks'* 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 of this report, *TekLinks* 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. *TekLinks* 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 December 1, 2016 to November 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 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 the managed and cloud services system.

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 V of this report.

### **Opinion**

In our opinion, in all material respects, based on the criteria described in *TekLinks'* assertion –

- a. The description fairly presents the Managed and Cloud Services system that was designed and implemented throughout the period December 1, 2016 to November 30, 2017.
- 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 December 1, 2016 to November 30, 2017 and user entities applied the complementary user entity controls contemplated in the design of *TekLinks'* controls throughout the period December 1, 2016 to November 30, 2017.
- c. The controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period December 1, 2016 to November 30, 2017.

### **Restricted Use**

This report, including the description of tests of controls and results thereof in Section V of this report, is intended solely for the information and use of *TekLinks*, user entities of *TekLinks'* Managed and Cloud Services system during some or all of the period December 1, 2016 to November 30, 2017, 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 misstatements of user entities' financial statements. This report is not intended to be, and should not be, used by anyone other than these specified parties.



Tidwell Group, LLC  
Birmingham, Alabama  
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