

I. INDEPENDENT SERVICE AUDITOR'S REPORT

To *TekLinks, Inc.*:

Scope

We have examined the description in Section III titled *TekLinks'* Description of Its Managed and Cloud Services System (description), isolated to the Birmingham, AL and Hattiesburg, MS locations, based on the criteria set forth in paragraphs 1.26 and 1.27 of 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 the controls described therein to meet the criteria for the security, availability, confidentiality, and privacy 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 December 1, 2016 to November 30, 2017. The controls included in the description are those that management of *TekLinks, Inc.* (*TekLinks*) believes are likely to be relevant to meeting the applicable trust services criteria, and the description does not include those aspects of the Managed and Cloud Services system that are not likely to be relevant to meeting the applicable trust services criteria.

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 *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 its assertion titled "Management of *TekLinks'* Assertion Regarding Its Managed and Cloud Services System" (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. *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; identifying the risks that would prevent the applicable trust services criteria from being met; designing, implementing, and documenting the controls that are suitably designed and operating effectively 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 the 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 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—

- 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 December 1, 2016 to November 30, 2017.
- Assessing the risks that the description is not fairly presented based on the description criteria and that the controls were not suitably designed or operating effectively to meet the applicable trust services criteria.
- 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 applicable trust services criteria stated therein, and the 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 users and may not, therefore, include every aspect of the system that each individual user may consider important in its own particular environment. 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 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 *TekLinks'* assertion and the applicable trust services criteria –

- a. The description fairly presents the system that was designed and implemented throughout the period December 1, 2016 to November 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 December 1, 2016 to November 30, 2017, and user entities applied the complementary user entity controls assumed 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 applicable trust services criteria were met throughout the period December 1, 2016 to November 30, 2017 if user entities applied the complementary user entity controls assumed in the design of *TekLinks'* controls, and those controls operated effectively throughout the period December 1, 2016 to November 30, 2017.

Description of Tests of Controls

The specific controls we tested, the tests we performed, and the results of our tests are listed in Section V of this report, "Applicable Trust Service Criteria, Related Controls, and Tests of Controls," and "Applicable Trust Service Privacy Criteria, Related Controls, and Tests of Controls" of this report in columns 2, 3, and 4, respectively.

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 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 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 the specified parties.

Tidwell Group, LLC

Tidwell Group, LLC
Birmingham, Alabama
January 5, 2018