

System and Organization Controls (SOC) 2 Type II Report on Management's Description of its Tax Guardian Monitoring Platform

And the Suitability of Design of Controls and Test of Operating
Effectiveness of Controls Placed in Operation Relevant to
Security

For the Period
October 01, 2025 to December 31, 2025

Together with Independent Service
Auditor's Report



TABLE OF CONTENTS

I. Independent Service Auditor's Report	3
II. Assertion of Tax Guardian Software Solutions, LLC Management	7
III. Description of the Tax Guardian Monitoring Platform	9
IV. Description of Test of Controls and Results Thereof	21



Section I

INDEPENDENT SERVICE AUDITOR'S REPORT

Tax Guardian Software Solutions, LLC

Scope

We have examined Tax Guardian Software Solutions, LLC's accompanying description of its Tax Guardian Monitoring Platform (system) titled "Description of the Tax Guardian Monitoring Platform" throughout the period October 01, 2025 to December 31, 2025 (description) 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 (With Revised Implementation Guidance — 2022)* in AICPA, *Description Criteria*, (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period October 01, 2025 to December 31, 2025, to provide reasonable assurance that Tax Guardian Software Solutions, LLC's service commitments and system requirements were achieved based on trust services criteria relevant to security principles (applicable trust services criteria) set forth in TSP 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus — 2022)* in AICPA, *Trust Services Criteria*.

Tax Guardian Software Solutions, LLC uses a subservice organization, to provide data center facility and hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Tax Guardian Software Solutions, LLC, to achieve Tax Guardian Software Solutions, LLC's service commitments and system requirements based on the applicable trust services criteria. The description presents Tax Guardian Software Solutions, LLC's controls, the applicable trust services criteria and the types of complementary subservice organization controls assumed in the design of Tax Guardian Software Solutions, LLC's controls. The description does not disclose the actual controls at the subservice organization. Our examination did not include the services provided by the subservice organization, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Tax Guardian Software Solutions, LLC, to achieve Tax Guardian Software Solutions, LLC's service commitments and system requirements based on the applicable trust services criteria. The description presents Tax Guardian Software Solutions, LLC's controls, the applicable trust services criteria and the complementary user entity controls assumed in the design of Tax Guardian Software Solutions, LLC'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

Tax Guardian Software Solutions, LLC 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 Tax Guardian Software Solutions, LLC's service commitments and system requirements were achieved. Tax Guardian Software Solutions, LLC has provided an assertion titled "Assertion of Tax Guardian Software Solutions, LLC's Management" (assertion) about the description and the suitability of design and operating effectiveness of the controls stated therein. Tax Guardian Software Solutions, LLC 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; 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 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 AICPA. 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 the description of a service organization's system and the suitability of the design and operating effectiveness of controls involves the following:

- 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 users may consider important to meet their informational needs.

There are inherent limitations in the effectiveness of 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 and 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 Test of Controls

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

Opinion

In our opinion, in all material respects,

- a. The description presents Tax Guardian Software Solutions, LLC's Tax Guardian Monitoring Platform (system) that was designed and implemented throughout the period October 01, 2025 to December 31, 2025 in accordance with the description criteria.
- b. The controls stated in the description were suitably designed throughout the period October 01, 2025 to December 31, 2025, to provide reasonable assurance that Tax Guardian Software Solutions, LLC's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout the period and if the subservice organization and user entities applied the complementary controls assumed in the design of Tax Guardian Software Solutions, LLC's controls throughout the period.

- c. The controls stated in the description operated effectively throughout the period October 01, 2025 to December 31, 2025, to provide reasonable assurance that Tax Guardian Software Solutions, LLC's service commitments and system requirements were achieved based on the applicable trust services criteria if complementary subservice organization controls and complementary user entity controls assumed in the design of Tax Guardian Software Solutions, LLC's controls operated effectively throughout the period.

Restricted Use

This report, including the description of tests of controls and results thereof in the section of our report titled "Description of Test of Controls and Results Thereof" is intended solely for the information and use of Tax Guardian Software Solutions, LLC; user entities of Tax Guardian Software Solutions, LLC's Tax Guardian Monitoring Platform during some or all of the period October 01, 2025 to December 31, 2025, business partners of Tax Guardian Software Solutions, LLC subject to risks arising from interactions with the Tax Guardian Software Solutions, LLC's processing system; 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, subservice organizations, and other parties.
- Internal control and its limitations.
- Complementary user entity controls and complementary subservice organization 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 these specified parties.

Johanson Group LLP

Colorado Springs, Colorado
March 16, 2026



Section II

ASSERTION OF TAX GUARDIAN SOFTWARE
SOLUTIONS, LLC MANAGEMENT

We have prepared the accompanying description of Tax Guardian Software Solutions, LLC's "Description of the Tax Guardian Monitoring Platform" for the period October 01, 2025 to December 31, 2025, (description) 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 (With Revised Implementation Guidance — 2022)* in AICPA, *Description Criteria* (description criteria). The description is intended to provide report users with information about Tax Guardian Software Solutions, LLC's Tax Guardian Monitoring Platform (system) that may be useful when assessing the risks arising from interactions with Tax Guardian Software Solutions, LLC's system, particularly information about system controls that Tax Guardian Software Solutions, LLC has designed, implemented, and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to security (applicable trust services criteria) set forth in TSP 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus — 2022)* in AICPA, *Trust Services Criteria*.

Tax Guardian Software Solutions, LLC uses a subservice organization to provide data center facility and hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Tax Guardian Software Solutions, LLC, to achieve Tax Guardian Software Solutions, LLC's service commitments and system requirements based on the applicable trust services criteria. The description presents Tax Guardian Software Solutions, LLC's controls, the applicable trust services criteria and the types of complementary subservice organization controls assumed in the design of Tax Guardian Software Solutions, LLC's controls. The description does not disclose the actual controls at the subservice organization.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls Tax Guardian Software Solutions, LLC, to Tax Guardian Software Solutions, LLC's service commitments and system requirements based on the applicable trust services criteria. The description presents Tax Guardian Software Solutions, LLC's controls, the applicable trust services criteria and the complementary user entity controls assumed in the design of Tax Guardian Software Solutions, LLC's controls.

We confirm, to the best of our knowledge and belief, that:

- a. The description presents Tax Guardian Software Solutions, LLC's Tax Guardian Monitoring Platform (system) that was designed and implemented throughout the period October 01, 2025 to December 31, 2025, in accordance with the description criteria.
- b. The controls stated in the description were suitably designed throughout the period October 01, 2025 to December 31, 2025, to provide reasonable assurance that Tax Guardian Software Solutions, LLC'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 subservice organization and user entities applied the complementary controls assumed in the design of Tax Guardian Software Solutions, LLC's controls throughout that period.
- c. The controls stated in the description operated effectively throughout the period October 01, 2025 to December 31, 2025, to provide reasonable assurance that Tax Guardian Software Solutions, LLC's service commitments and system requirements were achieved based on the applicable trust services criteria if complementary subservice organization controls and complementary user entity controls assumed in the design of Tax Guardian Software Solutions, LLC's controls operated effectively throughout that period.

Tax Guardian Software Solutions, LLC Management
March 16, 2026



Section III

DESCRIPTION OF THE TAX GUARDIAN MONITORING PLATFORM

COMPANY BACKGROUND

Tax Guardian Software Solutions is an Oklahoma City-based SaaS company offering customers the ability to track their tax activity with the IRS through an easy-to-use dashboard.

DESCRIPTION OF SERVICES OVERVIEW OR SERVICES PROVIDED

A software platform that enables customers to monitor the status of their tax filings and IRS return activity.

The Tax Guardian Monitoring Platform allows customers to track the status of their IRS refund activity through a secure, cloud-based dashboard. Users can view refund updates, download IRS account transcripts, receive automated notifications about account activity, and connect with Tax Guardian's network of licensed tax attorneys for professional support. These features help customers maintain visibility and control over their refund progress while ensuring secure handling of sensitive tax data.

PRINCIPAL SERVICE COMMITMENTS AND SYSTEM REQUIREMENTS

Tax Guardian Software Solutions, LLC designs its processes and procedures related to the system to meet its objectives. Those objectives are based on the service commitments that Tax Guardian Software Solutions, LLC makes to user entities, the laws and regulations that govern the provision of the services, and the financial, operational, and compliance requirements that Tax Guardian Software Solutions, LLC has established for the services. The system services are subject to the Security and Privacy commitments established internally for its services.

Tax Guardian communicates its system and service commitments to customers through publicly available policies and legal agreements, including its Privacy Policy and Terms of Service, which are accessible on the company's website. These documents outline how customer data is collected, used, and protected, as well as the organization's security, confidentiality, and availability commitments related to the Tax Guardian Monitoring Platform.

Security Commitments

Security commitments include, but are not limited to, the following:

- System features and configuration settings are designed to authorize user access while restricting unauthorized users from accessing information not needed for their role
- Use of intrusion detection systems to prevent and identify potential security attacks from users outside the boundaries of the system
- Regular vulnerability scans over the system and network, and penetration tests over the production environment
- Operational procedures for managing security incidents and breaches, including notification procedures
- Use of encryption technologies to protect customer data both at rest and in transit
- Use of data retention and data disposal
- Up-time availability of production systems

COMPONENTS OF THE SYSTEM

The System description is comprised of the following components:

- Software - The application programs and IT system software that support application programs (operating systems, middleware, and utilities), the types of databases used, the nature of external-facing web applications, and the nature of applications developed in-house, including details about whether the applications in use are mobile applications or desktop or laptop applications.

- People - The personnel involved in the governance, operation, security, and use of a system (business unit personnel, developers, operators, user entity personnel, vendor personnel, and managers).
- Data – The types of data used by the system, such as transaction streams, files, databases, tables, and output used or processed by the system.
- Procedures – The automated and manual procedures related to the services provided, including, as appropriate, procedures by which service activities are initiated, authorized, performed, and delivered, and reports and other information prepared.

Infrastructure

Tax Guardian Software Solutions, LLC maintains a system inventory that includes virtual machines, computers (desktops and laptops), and networking devices (switches and routers). The inventory documents device name, inventory type, description, and owner. To outline the topology of its network, the organization maintains the following network diagram(s).

Primary Infrastructure		
Hardware	Type	Purpose (optional)
Azure Platform	Azure	Managed cloud platform where services are hosted
Azure Virtual Machine	Azure	Virtual machine service for web hosting and backend service offerings
Azure Kubernetes	Azure	Container orchestration for deployment, scaling, and management
Azure Database	Azure	Transactional database with backups and redundancy

Software

Tax Guardian Software Solutions, LLC is responsible for managing the development and operation of the Tax Guardian Monitoring Platform system, including infrastructure components such as servers, databases, and storage systems. The in-scope Tax Guardian Software Solutions, LLC infrastructure and software components are shown in the table provided below:

Primary Software		
System/Application	Operating System	Purpose
Azure SDK	N/A	The SDK is used to communicate with Microsoft Azure web services
Azure DevOps	Microsoft	To facilitate the development and deployment of code for Tax Guardian.
Entra (Office 365)	Microsoft	For credential + identity management.
Microsoft Azure	Microsoft	Used for application hosting, deployments, and security.

People

The company employs dedicated team members to handle major product functions, including operations and support. The IT/Engineering Team monitors the environment, as well as manages data backups and recovery. The Company focuses on hiring the right people for the right job as well as training them both on their specific tasks and on the ways to keep the company and its data secure.

Tax Guardian Software Solutions, LLC has a staff organized in the following functional areas:

Management: Individuals who are responsible for enabling other employees to perform their jobs effectively and for maintaining security and compliance across the environment.

This includes:

- CEO – Travis Watkins
- CFO – Brian Moen
- COO – Ron James

Operations: Responsible for maintaining the availability of production infrastructure and managing access and security for production infrastructure. Only members of the Operations team have access to the production environment. Members of the Operations team may also be members of the Engineering team.

Information Technology: Responsible for managing laptops, software, and other technology involved in employee productivity and business operations.

Product Development: Responsible for the development, testing, deployment, and maintenance of the source code for the system. Responsible for the product life cycle, including adding additional product functionality.

Data

Data, as defined by Tax Guardian Software Solutions, LLC, constitutes the following:

User and account data - this includes Personally Identifiable Information (PII) and other data from employees, customers, users (customers' employees), and other third parties such as suppliers, vendors, business partners, and contractors. This collection is permitted under the Terms of Service and Privacy Policy (as well as other separate agreements with vendors, partners, suppliers, and other relevant third parties). Access to PII is controlled through processes for provisioning system permissions, as well as ongoing monitoring activities, to ensure that sensitive data is restricted to employees based on job function.

Data is categorized into the following major types of data used by Tax Guardian Software Solutions, LLC.

Category	Description	Examples
Public	Public information is not confidential and can be made public without any implications for Tax Guardian Software Solutions, LLC.	<ul style="list-style-type: none"> • Press releases • Public website
Internal	Access to internal information is approved by management and is protected from external access.	<ul style="list-style-type: none"> • Internal memos • Design documents • Product specifications • Correspondences
Customer data	Information received from customers for processing or storage by Tax Guardian Software Solutions, LLC. Tax Guardian Software Solutions, LLC must uphold the highest possible levels of integrity, confidentiality, and restricted availability for this information.	<ul style="list-style-type: none"> • Customer operating data • Customer PII • Customers' customers' PII • Anything subject to a confidentiality agreement with a customer
Company data	Information collected and used by Tax Guardian Software Solutions, LLC to operate the business. Tax Guardian Software Solutions, LLC must uphold the highest possible levels of integrity, confidentiality, and restricted availability for this information.	<ul style="list-style-type: none"> • Legal documents • Contractual agreements • Employee PII • Employee salaries

Customer data is managed, processed, and stored in accordance with the relevant data protection and other regulations, with specific requirements formally established in customer agreements, if any. Customer data is captured, which is utilized by the company in delivering its services.

All personnel and contractors of the company are obligated to respect and, in all cases, to protect customer data. Additionally, Tax Guardian Software Solutions, LLC has policies and procedures in place for the proper and secure handling of customer data. These policies and procedures are reviewed at least on an annual basis.

PROCESSES AND PROCEDURES

Management has developed and communicated policies and procedures to manage the information security of the system. Changes to these procedures are performed annually and authorized by management, the executive team, and control owners. These procedures cover the following key security life cycle areas:

- Physical Security
- Logical Access
- Availability
- Change Control
- Data Communications
- Risk Assessment
- Data Retention
- Vendor Management

Physical Security

Tax Guardian Software Solutions, LLC's production servers are maintained by Microsoft Azure. The physical and environmental security protections are the responsibility of Microsoft Azure. Tax Guardian Software Solutions, LLC reviews the attestation reports and performs a risk analysis of Microsoft Azure at least on an annual basis.

Logical Access

Tax Guardian Software Solutions, LLC provides employees and contractors access to infrastructure via a role-based access control system, to ensure uniform, least privilege access to identified users and to maintain simple and repeatable user provisioning and deprovisioning processes.

Access to these systems is split into admin roles, user roles, and no access roles. User access and roles are reviewed on an annual basis to ensure least privilege access.

Management is responsible for providing access to the system based on the employee's role and performing a background check. The employee is responsible for reviewing Tax Guardian Software Solutions, LLC's policies and completing security training. These steps must be completed within 14 days of hire.

When an employee is terminated, Human Resources is responsible for deprovisioning access to all in-scope systems within 3 days of that employee's termination.

Computer Operations - Backups

Customer data is backed up and monitored by the IT Team for completion and exceptions. If there is an exception, the IT Team will perform troubleshooting to identify the root cause and either rerun the backup or as part of the next scheduled backup job.

Backup infrastructure is maintained in Microsoft Azure, with physical access restricted according to the policies. Backups are encrypted, with access restricted to key personnel.

Computer Operations - Availability

Tax Guardian Software Solutions, LLC maintains an incident response plan to guide employees on reporting and responding to any information security or data privacy events or incidents. Procedures are in place for identifying, reporting, and acting upon breaches or other incidents.

Tax Guardian Software Solutions, LLC internally monitors all applications, including the web UI, databases, and cloud storage, to ensure that service delivery matches SLA requirements.

Tax Guardian Software Solutions, LLC utilizes vulnerability scanning software that checks source code for common security issues as well as for vulnerabilities identified in open-source dependencies and maintains an internal SLA for responding to those issues.

Change Management

Tax Guardian Software Solutions, LLC maintains documented Systems Development Life Cycle (SDLC) policies and procedures to guide personnel in documenting and implementing application and infrastructure changes. Change control procedures include change request and initiation processes, documentation requirements, development practices, quality assurance testing requirements, and required approval procedures.

A ticketing system is utilized to document the change control procedures for changes in the application and implementation of new changes. Quality assurance testing and User Acceptance Testing (UAT) results are documented and maintained with the associated change request. Development and testing are performed in an environment that is logically separated from the production environment. Management approves changes prior to migration to the production environment and documents those approvals within the ticketing system.

Version control software is utilized to maintain source code versions and migrate source code through the development process to the production environment. The version control software maintains a history of code changes to support rollback capabilities and tracks changes to developers.

Data Communications

Tax Guardian Software Solutions, LLC has elected to use a platform-as-a-service (PaaS) to run its production infrastructure in part to avoid the complexity of network monitoring, configuration, and operations. The PaaS simplifies our logical network configuration by providing an effective firewall around all the Tax Guardian Software Solutions, LLC application containers, with the only ingress from the network via HTTPS connections to designated web frontend endpoints.

The PaaS provider also automates the provisioning and deprovisioning of containers to match the desired configuration; if an application container fails, it will be automatically replaced, regardless of whether that failure is in the application or on underlying hardware.

The Tax Guardian Monitoring Platform is hosted on Microsoft Azure, which provides built-in security monitoring and vulnerability management capabilities. Tax Guardian's internal engineering team, in coordination with a managed IT service provider, reviews security advisories and applies necessary patches and updates as part of ongoing maintenance. The organization plans to conduct an annual third-party penetration test to identify potential vulnerabilities in the application and infrastructure. Findings from these assessments will be tracked and remediated according to their severity and impact on the system.

BOUNDARIES OF THE SYSTEM

The boundaries of the Tax Guardian Monitoring Platform are the specific aspects of the Company's infrastructure, software, people, procedures, and data necessary to provide its services and that directly support the services provided to customers. Any infrastructure, software, people, procedures, and data that indirectly support the services provided to customers are not included within the boundaries of the Tax Guardian Monitoring Platform.

This report does not include the Cloud Hosting Services provided by Azure at multiple facilities.

CONTROL ENVIRONMENT

Integrity and Ethical Values

The effectiveness of controls cannot rise above the integrity and ethical values of the people who create, administer, and monitor them. Integrity and ethical values are essential elements of Tax Guardian Software Solutions, LLC's control environment, affecting the design, administration, and monitoring of other components. Integrity and ethical behavior are the product of Tax Guardian Software Solutions, LLC's ethical and behavioral standards, how they are communicated, and how they are reinforced in practice. They include management's actions to remove or reduce incentives and temptations that might prompt personnel to engage in dishonest, illegal, or unethical acts. They also include the communication of entity values and behavioral standards to personnel through policy statements and codes of conduct, as well as by example.

Specific control activities that the service organization has implemented in this area are described below:

- Formally, documented organizational policy statements and codes of conduct communicate entity values and behavioral standards to personnel.
- Policies and procedures require employees to sign an acknowledgment form indicating they have been given access to the employee manual and understand their responsibility for adhering to the policies and procedures contained within the manual.
- A confidentiality statement agreeing not to disclose proprietary or confidential information, including client information, to unauthorized parties, is a component of the employee handbook.
- Background checks are performed for employees as a component of the hiring process.

Commitment to Competence

Tax Guardian Software Solutions, LLC's management defines competence as the knowledge and skills necessary to accomplish tasks that define employees' roles and responsibilities. Management's commitment to competence includes management's consideration of the competence levels for jobs and how those levels translate into the requisite skills and knowledge.

Specific control activities that the service organization has implemented in this area are described below:

- Management has considered the competence levels for particular jobs and translated the required skills and knowledge levels into written position requirements.
- Training is provided to maintain the skill level of personnel in certain positions.

Management's Philosophy and Operating Style

The Tax Guardian Software Solutions, LLC management team must balance two competing interests: continuing to grow and develop in a cutting-edge, rapidly changing technology space while remaining excellent and conservative stewards of the highly sensitive data and workflows our customers entrust to us.

The management team meets frequently to be briefed on technology changes that impact the way Tax Guardian Software Solutions, LLC can help customers build data workflows, as well as new security technologies that can help protect those workflows, and finally, any regulatory changes that may require Tax Guardian Software Solutions, LLC to alter its software to maintain legal compliance. Major planned changes to the business are also reviewed by the management team to ensure they can be conducted in a way that is compatible with our core product offerings and duties to new and existing customers.

Specific control activities that the service organization has implemented in this area are described below:

- Management is periodically briefed on regulatory and industry changes affecting the services provided.
- Executive management meetings are held to discuss major initiatives and issues that affect the business.

Organizational Structure and Assignment of Authority and Responsibility

Tax Guardian Software Solutions, LLC's organizational structure provides the framework within which its activities for achieving entity-wide objectives are planned, executed, controlled, and monitored. Management believes that establishing a relevant organizational structure includes considering key areas of authority and responsibility. An organizational structure has been developed to suit its needs. This organizational structure is based, in part, on its size and the nature of its activities.

Tax Guardian Software Solutions, LLC's assignment of authority and responsibility activities include factors such as how authority and responsibility for operating activities are assigned and how reporting relationships and authorization hierarchies are established. It also includes policies relating to appropriate business practices, knowledge, and experience of key personnel, and resources provided for carrying out duties. In addition, it includes policies and communications directed at ensuring personnel understand the entity's objectives, know how their individual actions interrelate and contribute to those objectives, and recognize how and for what they will be held accountable.

Specific control activities that the service organization has implemented in this area are described below:

- Organizational charts are in place to communicate key areas of authority and responsibility.
- Organizational charts are communicated to employees and updated as needed.

Human Resource Policies and Practices

Tax Guardian Software Solutions, LLC's success is founded on sound business ethics, reinforced with a high level of efficiency, integrity, and ethical standards. The result of this success is evidenced by its proven track record for hiring and retaining top-quality personnel who ensure the service organization is operating at maximum efficiency. Tax Guardian Software Solutions, LLC's human resources policies and practices relate to employee hiring, orientation, training, evaluation, counseling, promotion, compensation, and disciplinary activities.

Specific control activities that the service organization has implemented in this area are described below:

- New employees are required to sign acknowledgment forms for the employee handbook and a confidentiality agreement following new hire orientation on their first day of employment.
- Evaluations for each employee are performed on an annual basis.
- Personnel termination procedures are in place to guide the termination process and are documented in a termination checklist.

RISK ASSESSMENT PROCESS

Tax Guardian Software Solutions, LLC's risk assessment process identifies and manages risks that could potentially affect Tax Guardian Software Solutions, LLC's ability to provide reliable and secure services to our customers. As part of this process, Tax Guardian Software Solutions, LLC maintains a risk register to track all systems and procedures that could present risks to meeting the company's objectives.

Risks are evaluated by likelihood and impact, and management creates tasks to address risks that score highly on both dimensions. The risk register is reevaluated annually, and tasks are incorporated into the regular Tax Guardian Software Solutions, LLC product development process so they can be dealt with predictably and iteratively.

Integration with Risk Assessment

The environment in which the system operates, the commitments, agreements, and responsibilities of Tax Guardian Software Solutions, LLC's system, as well as the nature of the components of the system, result in risks that the criteria will not be met. Tax Guardian Software Solutions, LLC, addresses these risks through the implementation of suitably designed controls to provide reasonable assurance that the criteria are met. Because each system and the environment in which it operates are unique, the combination of risks to meeting the criteria and the controls necessary to address the risks will be unique. As part of the design and operation of the system, Tax Guardian Software Solutions, LLC's management identifies the specific risks that the criteria will not be met and the controls necessary to address those risks.

INFORMATION AND COMMUNICATION SYSTEMS

Information and communication are an integral component of Tax Guardian Software Solutions, LLC's internal control system. It is the process of identifying, capturing, and exchanging information in the form and time frame necessary to conduct, manage, and control the entity's operations.

Tax Guardian Software Solutions, LLC uses several information and communication channels internally to share information with management, employees, contractors, and customers. Tax Guardian Software Solutions, LLC uses chat systems and email as the primary internal and external communications channels.

Structured data is communicated internally via SaaS applications and project management tools. Finally, Tax Guardian Software Solutions, LLC uses in-person and video "all hands" meetings to communicate company priorities and goals from management to all employees.

MONITORING CONTROLS

Management monitors controls to ensure that they are operating as intended and that controls are modified as conditions change. Tax Guardian Software Solutions, LLC's management performs monitoring activities to continuously assess the quality of internal control over time. Necessary corrective actions are taken as required to correct deviations from company policies and procedures. Employee activity and adherence to company policies and procedures are also monitored. This process is accomplished through ongoing monitoring activities, separate evaluations, or a combination of the two.

On-Going Monitoring

Tax Guardian Software Solutions, LLC's management conducts quality assurance monitoring on a regular basis, and additional training is provided based on the results of monitoring procedures. Monitoring activities are used to initiate corrective action through department meetings, internal conference calls, and informal notifications.

Management's close involvement in Tax Guardian Software Solutions, LLC's operations helps to identify significant variances from expectations regarding internal controls. Upper management evaluates the facts and circumstances related to any suspected control breakdown. A decision for addressing any control's weakness is made based on whether the incident was isolated or requires a change in the company's procedures or personnel. The goal of this process is to ensure legal compliance and to maximize the performance of Tax Guardian Software Solutions, LLC's personnel.

Reporting Deficiencies

Our internal risk management tracking tool is utilized to document and track the results of ongoing monitoring procedures. Escalation procedures are maintained for responding and notifying management of any identified risks, and instructions for escalation are supplied to employees in company policy documents. Risks receiving a high rating are responded to immediately. Corrective actions, if necessary, are documented and tracked within the internal tracking tool. Annual risk meetings are held for management to review reported deficiencies and corrective actions.

CHANGES TO THE SYSTEM

During the review period, Tax Guardian made several significant organizational, infrastructure, and operational changes to support continued product development, security maturity, and business growth. The company transitioned software development from a third-party vendor (Geniant) to an internal contract-based development team and began onboarding additional offshore engineering resources to accelerate product delivery. Tax Guardian also implemented new internal tools, including Jira, Airtable, and Confluence, to improve project tracking and documentation.

From an infrastructure perspective, the organization migrated its hosting environment to Microsoft Azure to enhance scalability and security. The company is in the process of transitioning its authentication provider to Clerk, with implementation planned before the end of the year.

The business also underwent leadership changes, including new marketing leadership and continued expansion of the product team. The Tax Guardian Monitoring Platform launched several new initiatives, including Where's My Refund, which allows 1040 filers to track IRS refund activity, and new Identity Theft Prevention features to help detect and protect against potential fraud within IRS accounts.

In support of compliance readiness, Tax Guardian updated all company policies to reflect the current system environment and operational practices. The company's IT partner was absorbed by another firm, and Tax Guardian onboarded a new development partner, while terminating relationships with Geniant, Recruitful, Optimum, and Liquid Media.

INCIDENTS

During the review period, Tax Guardian did not experience any security incidents, data breaches, or unauthorized access events that affected the Tax Guardian Monitoring Platform or its customer data. One incident occurred within a sister company that shares the same Entra ID tenant, in which an employee opened a fraudulent email containing malware. The incident was promptly detected and contained through endpoint protection controls, and an internal review confirmed that no Tax Guardian systems or data were impacted.

Following this event, Tax Guardian reinforced its phishing prevention controls and user awareness practices, including ongoing employee security training and monitoring of email security configurations. These actions have strengthened the organization's overall security posture and reduced the likelihood of similar events in the future.

CRITERIA NOT APPLICABLE TO THE SYSTEM

All Common Criteria/Security were applicable to the Tax Guardian Software Solutions, LLC's The Tax Guardian Monitoring Platform system.

SUBSERVICE ORGANIZATIONS

This report does not include the Cloud Hosting Services provided by Azure at multiple facilities.

Subservice Description of Services

The Cloud Hosting Services provided by Azure support the physical infrastructure of the entity's services.

Complementary Subservice Organization Controls

Tax Guardian Software Solutions, LLC's services are designed with the assumption that certain controls will be implemented by subservice organizations. Such controls are called complementary subservice organization controls. It is not feasible for all of the trust services criteria related to Tax Guardian Software Solutions, LLC's services to be solely achieved by Tax Guardian Software Solutions, LLC's control procedures. Accordingly, subservice organizations, in conjunction with the services, should establish their own internal controls or procedures to complement those of Tax Guardian Software Solutions, LLC.

The following subservice organization controls have been implemented by Microsoft Azure and included in this report to provide additional assurance that the trust services criteria are met.

Subservice Organization – Azure		
Category	Criteria	Control
Security	CC 6.4	Procedures to restrict physical access to the datacenter to authorized employees, vendors, contractors, and visitors have been established.
		Security verification and check-in for personnel requiring temporary access to the interior of the datacenter facility, including tour groups or visitors, are required.
		Physical access to the datacenter is reviewed quarterly and verified by the Datacenter Management team.
		Physical access mechanisms (e.g., access card readers, biometric devices, man traps / portals, cages, locked cabinets) have been implemented and are administered to restrict access to authorized individuals.
		The datacenter facility is monitored 24x7 by security personnel.

Tax Guardian Software Solutions, LLC management, along with the subservice provider, defines the scope and responsibility of the controls necessary to meet all the relevant trust services criteria through written contracts, such as service level agreements. In addition, Tax Guardian Software Solutions, LLC performs monitoring of the subservice organization controls, including the following procedures:

- Reviewing and reconciling output reports.
- Holding periodic discussions with vendors and subservice organization(s).
- Making regular site visits to the vendor and subservice organization(s') facilities.
- Testing controls performed by vendors and subservice organization(s).
- Reviewing attestation reports over services provided by vendors and subservice organization(s).
- Monitoring external communications, such as customer complaints relevant to the services by the subservice organization.

COMPLEMENTARY USER ENTITY CONTROLS

Tax Guardian Software Solutions, LLC's services are designed with the assumption that certain controls will be implemented by user entities. Such controls are called complementary user entity controls. It is not feasible for all the Trust Services Criteria related to Tax Guardian Software Solutions, LLC's services to be solely achieved by Tax Guardian Software Solutions, LLC's control procedures. Accordingly, user entities, in conjunction with the services, should establish their own internal controls or procedures to complement those of Tax Guardian Software Solutions, LLC's.

The following complementary user entity controls should be implemented by user entities to provide additional assurance that the Trust Services Criteria described within this report are met. As these items represent only a part of the control considerations that might be pertinent at the user entities' locations, user entities' auditors should exercise judgment in selecting and reviewing these complementary user entity controls.

1. User entities are responsible for understanding and complying with their contractual obligations to Tax Guardian Software Solutions, LLC.
2. User entities are responsible for notifying Tax Guardian Software Solutions, LLC of changes made to technical or administrative contact information.
3. User entities are responsible for maintaining their own system(s) of record.
4. User entities are responsible for ensuring the supervision, management, and control of the use of Tax Guardian Software Solutions, LLC services by their personnel
5. User entities are responsible for developing their own disaster recovery and business continuity plans that address the inability to access or utilize Tax Guardian Software Solutions, LLC services.
6. User entities are responsible for providing Tax Guardian Software Solutions, LLC with a list of approvers for security and system configuration changes for data transmission.
7. User entities are responsible for immediately notifying Tax Guardian Software Solutions, LLC of any actual or suspected information security breaches, including compromised user accounts, including those used for integrations and secure file transfers.



Section IV

DESCRIPTION OF TEST OF CONTROLS AND
RESULTS THEREOF

Relevant trust services criteria and Tax Guardian Software Solutions, LLC's related controls are an integral part of management's system description and are included in this section. Johanson Group LLP performed testing to determine if Tax Guardian Software Solutions, LLC's controls were suitably designed and operating effectively to achieve the specified criteria for the security category set forth in TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus – 2022) in AICPA, Trust Services Criteria, throughout the period October 01, 2025 to December 31, 2025.

Tests of the controls included inquiry of appropriate management, supervisory and staff personnel, observation of Tax Guardian Software Solutions, LLC activities and operations, and inspection of Tax Guardian Software Solutions, LLC documents and records. The results of those tests were considered in the planning, the nature, timing, and extent of Johanson LLP's testing of the controls designed to achieve the relevant trust services criteria. As inquiries were performed for substantially all Tax Guardian Software Solutions, LLC controls, this test was not listed individually for every control in the tables below.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
CC1.0 - Control Environment			
CC1.1 - COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.	The company has a documented Code of Conduct approved by management and accessible to all employees. All employees must accept the Code of Conduct upon hire.	1. Inspected Tax Guardian Software Solutions, LLC's Code of Conduct to determine that the entity had a formal Code of Conduct approved by management and accessible to all employees. 2. Obtained a population of new hires across the entire audit period and selected a sample according to our sampling guidance. 3. Inspected Tax Guardian Software Solutions, LLC's signed agreement for the selected sample of new hires during the audit period to determine that it was acknowledged upon hiring.	No exceptions noted.
	New hires are subjected to background and/or reference checks as a condition of their employment, as permitted by local laws.	1. Obtained a population of new hires across the entire audit period and selected a sample according to our sampling guidance. 2. For the sample selected, inspected Tax Guardian Software Solutions, LLC's background check to determine that it was completed for the new hire(s) prior to their start date.	No exceptions noted.
CC1.2 - COSO Principle 2: The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	The company management demonstrates a commitment to integrity and ethical values.	1. Obtained and inspected Tax Guardian Software Solutions, LLC's Ethical Management Questionnaire/Survey to determine that it was signed by Company Management.	No exceptions noted.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
CC1.3 - COSO Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.	The company has a documented organization chart which outlines the roles, functional responsibilities, and reporting lines for the entity personnel.	1. Obtained and inspected Tax Guardian Software Solutions, LLC's organizational chart to determine that it outlines the company's reporting lines, authorities, and responsibilities.	No exceptions noted.
CC1.4 - COSO Principle 4: The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	Job skill requirements/qualifications are documented in job descriptions, and candidates' abilities to meet these requirements are evaluated as part of the hiring and performance review processes.	1. Inquire with Management to confirm that job requirements are evaluated during the hiring process. 2. Obtained and inspected Tax Guardian Software Solutions, LLC's sample job description to confirm that job requirements/skills are defined.	No exceptions noted.
	New hires are subjected to background and/or reference checks as a condition of their employment, as permitted by local laws.	1. Obtained a population of new hires across the entire audit period and selected a sample according to our sampling guidance. 2. For the sample selected, inspected Tax Guardian Software Solutions, LLC's background check to determine that it was completed for the new hire(s) prior to their start date.	No exceptions noted.
	The company requires employees to complete the Security Awareness training at least annually.	1. Obtained a population of current employees during the audit period and selected a sample according to our sampling guidance. 2. Inspected Tax Guardian Software Solutions, LLC's security awareness training for current employees to confirm that they completed the Security Awareness training within the last year.	No exceptions noted.
CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	The company managers complete performance reviews for employees at least annually.	1. Obtained a population of current employees during the audit period and selected a sample according to our sampling guidance. 2. Inspected Tax Guardian Software Solutions, LLC's performance review(s) for the selected sample of employees to determine that the performance review was conducted within the past year.	No exceptions noted.
	The company requires employees to complete the Security Awareness training at least annually.	1. Obtained a population of current employees during the audit period and selected a sample according to our sampling guidance. 2. Inspected Tax Guardian Software Solutions, LLC's security awareness training for current employees to confirm that they completed the Security Awareness training within the last year.	No exceptions noted.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
	The company has a documented Code of Conduct approved by management and accessible to all employees. All employees must accept the Code of Conduct upon hire.	<ol style="list-style-type: none"> 1. Inspected Tax Guardian Software Solutions, LLC's Code of Conduct to determine that the entity had a formal Code of Conduct approved by management and accessible to all employees. 2. Obtained a population of new hires across the entire audit period and selected a sample according to our sampling guidance. 3. Inspected Tax Guardian Software Solutions, LLC's signed agreement for the selected sample of new hires during the audit period to determine that it was acknowledged upon hiring. 	No exceptions noted.
CC2.0 - Communication and Information			
CC2.1 - COSO Principle 13: The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	The company performs continuous control activity monitoring through the use of a GRC Platform or manual controls testing to ensure controls are operating effectively.	Inspected Tax Guardian Software Solutions, LLC's continuous control monitoring dashboard (or equivalent) to determine that the entity performs control monitoring to gain assurance that controls are in place and operating effectively.	No exceptions noted.
CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	The entity has approved security policies, and all employees accept these procedures when hired. Management also ensures that security policies are accessible to all employees.	<ol style="list-style-type: none"> 1. Obtained a population of new hires across the entire audit period and selected a sample according to our sampling guidance. 2. Inspected Tax Guardian Software Solutions, LLC's evidence of acknowledgement of security policies for the selection of new hires. 	No exceptions noted.
	The company requires employees to complete the Security Awareness training at least annually.	<ol style="list-style-type: none"> 1. Obtained a population of current employees during the audit period and selected a sample according to our sampling guidance. 2. Inspected Tax Guardian Software Solutions, LLC's security awareness training for current employees to confirm that they completed the Security Awareness training within the last year. 	No exceptions noted.
CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.	The company's security commitments are communicated to customers in Master Service Agreements (MSA) or Terms of Service (TOS).	Inspected Tax Guardian Software Solutions, LLC's Master Service Agreement (MSA) or Terms of Service (TOS) to determine that the company and customer responsibilities are described in the agreements.	No exceptions noted.
	The entity provides a process to external users for reporting security, confidentiality, integrity and availability failures, incidents, concerns, and other complaints.	Inspected Tax Guardian Software Solutions, LLC's support page to determine that the entity provides a process to external users for reporting security, confidentiality, integrity and availability failures, incidents, concerns, and other complaints.	No exceptions noted.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
CC3.0 - Risk Assessment			
CC3.1 - COSO Principle 6: The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.	The management formally documents and reviews the company's commitments and the operational, reporting, and compliance objectives to ensure they align with the company's objectives and are used as part of the annual risk assessment.	Inspected Tax Guardian Software Solutions, LLC's Risk Assessment to determine that the management formally documents and reviews the company's commitments and the operational, reporting, and compliance objectives to ensure they align with the company's objectives and are used as part of the annual risk assessment.	No exceptions noted.
	The company conducts an internal control review annually to ensure controls are functioning as expected.	Inspected Tax Guardian Software Solutions, LLC's continuous security monitoring record to determine that the company conducts an internal control review annually to ensure controls are functioning as expected.	No exceptions noted.
CC3.2 - COSO Principle 7: The entity identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.	As part of the risk assessment, vulnerabilities and threats are identified corresponding to risks. With vendors and partners needed to conduct business in the Cloud, these entities are analyzed for potential vulnerabilities. Risks are subsequently rated using a risk evaluation process and are documented in a risk register, along with mitigation strategies, for management review.	Inspected Tax Guardian Software Solutions, LLC's risk assessment to determine that a risk assessment was completed on an annual basis and identified and ranked potential threats to the system.	No exceptions noted.
	A systems inventory is maintained that includes physical devices and systems, virtual devices, software, data and data flows, external information systems, and organizational roles.	Inspected Tax Guardian Software Solutions, LLC's systems inventory and determines that it is maintained and includes physical devices and systems, virtual devices, software, data and data flows, external information systems, and organizational roles.	No exceptions noted.
CC3.3 - COSO Principle 8: The entity considers the potential for fraud in assessing risks to the achievement of objectives.	Management considers the potential for fraudulent activity as part of the annual risk review process.	Inspected Tax Guardian Software Solutions, LLC's risk assessment to determine that management considers the potential for fraudulent activity as part of the annual risk review process.	No exceptions noted.
CC3.4 - COSO Principle 9: The entity identifies and assesses changes that could significantly impact the system of internal control.	As part of the risk management process, management considers the impact of changes to the system. Risks that are identified are rated using a risk evaluation process that accounts for changes in risk from the prior year, and are formally documented.	Inspected Tax Guardian Software Solutions, LLC's risk assessment to determine that as part of the risk management process, management considers the impact of changes to the system. Risks that are identified are rated using a risk evaluation process that accounts for changes in risk from the prior year, and are formally documented.	No exceptions noted.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
CC4.0 - Monitoring Activities			
CC4.1 - COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	The company continuously monitors to detect any security events, latency, network performance, and virtual server performance issues.	1. Inspected Tax Guardian Software Solutions, LLC's monitoring dashboard (or equivalent) to determine that the entity continuously monitors to detect any security events, latency, network performance, and virtual server performance issues.	No exceptions noted.
	Capacity monitoring is performed to ensure that use of resources is within acceptable limits and below maximum utilization for a resource.	Inspected Tax Guardian Software Solutions, LLC's continuous control monitoring dashboard (or equivalent) to determine that capacity monitoring is performed to ensure that use of resources is within acceptable limits and below maximum utilization for a resource.	No exceptions noted.
CC4.2 - COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.	Control owners perform an annual self-evaluation of the effectiveness of controls, which are reviewed for management action and/or input to the risk management process.	Inspected Tax Guardian Software Solutions, LLC's Annual Internal Control Self-Assessment to determine that control owners perform an annual self-evaluation of the effectiveness of controls, which are reviewed for management action and/or input to the risk management process.	No exceptions noted.
	The entity provides a process to external users for reporting security, confidentiality, integrity and availability failures, incidents, concerns, and other complaints.	Inspected Tax Guardian Software Solutions, LLC's support page to determine that that planned changes and updates are communicated as part of the development roadmap.	No exceptions noted.
CC5.0 - Control Activities			
CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	The company makes changes as appropriate to address any identified risks. These issues are considered and prioritized as part of a regular development planning process. Assigned Engineering owners develop control activities to mitigate the risks identified during the annual risk assessment process.	Inspected Tax Guardian Software Solutions, LLC's risk assessment to determine that the company makes changes as appropriate to address any identified risks. These issues are considered and prioritized as part of a regular development planning process. Assigned Engineering owners develop control activities to mitigate the risks identified during the annual risk assessment process.	No exceptions noted.
CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.	Assigned risk owners develop control activities over technology to support the achievement of objectives as an output from the risk assessment performed on an annual basis.	Inspected Tax Guardian Software Solutions, LLC's risk assessment to determine that assigned risk owners develop control activities over technology to support the achievement of objectives as an output from the risk assessment performed on an annual basis.	No exceptions noted.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
CC5.3 - COSO Principle 12: The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Information system security and management policies are formally documented and reviewed on an annual basis that identifies information required to support the functioning of internal control and achievement of objectives.	Inspected Tax Guardian Software Solutions, LLC's Information Security Policy to determine that information system security and management policies are formally documented and reviewed on an annual basis that identifies information required to support the functioning of internal control and achievement of objectives.	No exceptions noted.
	An employee sanction procedure is in place and documented within the employee handbook, communicating that an employee may be terminated for noncompliance with the handbook, code of conduct, or security policy.	Inspected Tax Guardian Software Solutions, LLC's Code of Conduct to determine that an employee sanction procedure is in place and documented within the employee handbook communicating that an employee may be terminated for noncompliance with the handbook, code of conduct or security policy.	No exceptions noted.
CC6.0 - Logical and Physical Access Controls			
CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.	The company has established an Access Security Policy that governs access to systems and infrastructure.	Obtained and inspected Tax Guardian Software Solutions, LLC's Access Control Policy determine that the entity had a defined, formal access management process that governs access to systems and infrastructure.	No exceptions noted.
	The in-scope systems and application are configured to authenticate users with a unique user account and enforce minimum password requirements.	Inspected Tax Guardian Software Solutions, LLC's password configurations to determine that the in-scope systems and applications are configured to authenticate users with a unique user account and enforce minimum password requirements or SSH public key authentication.	No exceptions noted.
CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed	New hire access is granted based on job responsibility and is requested, documented, and authorized by management prior to the start date.	1. Obtained a population of new hires across the entire audit period and selected a sample according to our sampling guidance. 2. For the sample selected, inspected Tax Guardian Software Solutions, LLC's access request to determine that the new hire's access was properly approved prior to their start date.	No exceptions noted.
	Access changes are properly approved.	1. Obtained a population of access changes across the entire audit period and selected a sample according to our sampling guidance. 2. For the sample selected, inspected Tax Guardian Software Solutions, LLC's access change to determine that the access change was properly approved.	No exceptions noted.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
when user access is no longer authorized.	Terminated user access rights are disabled by IT at the request of HR. All access changes, including terminations, are documented and tracked in the Help Desk ticket system.	1. Obtained a population of terminated users across the entire audit period, and selected a sample according to our sampling guidance. 2. For the sample selected, inspected Tax Guardian Software Solutions, LLC's access revocation to determine that the terminated user's access was properly removed in a timely manner.	No exceptions noted.
CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.	User access roles and privileges are reviewed and approved or updated by management on an annual basis.	Inspected Tax Guardian Software Solutions, LLC's annual user access review to determine that annual reviews of the entity's critical systems and associated user access rights were performed to ensure access was appropriate, or to modify access where required.	No exceptions noted.
CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, backup media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.	The company does not operate any physical hardware, such as servers and network devices, but rather uses subservice organizations and relies on its own controls for physical access.	Not Applicable - Control is implemented and maintained by subservice organizations.	Control is implemented and maintained by subservice organizations.
CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.	Media handling and disposal procedures are in place to guide personnel in performing sanitization procedures on all accounts where production data resides so that data and software is unrecoverable prior to retiring the asset.	Inspected Tax Guardian Software Solutions, LLC's Data Management Policy to determine that media handling and disposal procedures are in place to guide personnel in performing sanitization procedures on all accounts where production data resides so that data and software is unrecoverable prior to retiring the asset.	No exceptions noted.
	Electronic media containing confidential information is purged or destroyed in accordance with best practices, and certificates of destruction are issued for each device destroyed.	Inspected Tax Guardian Software Solutions, LLC's Data Management Policy to determine that media handling and disposal procedures are in place to guide personnel in performing sanitization procedures on all accounts where production data resides so that data and software is unrecoverable prior to retiring the asset.	No events to test. Note: Testing of the control activity disclosed that the control was suitably designed and that there were no electronic media disposal during the review period.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	The company's perimeter protection systems are configured to deny all from external sources and do not provide special access privileges to those outside of its hosted project.	Inspected Tax Guardian Software Solutions, LLC's firewall configurations to determine that the perimeter protection systems are configured to deny all from external sources and does not provide special access privileges to those outside of its hosted project.	No exceptions noted.
	Web servers use TLS encryption for web communication sessions.	Inspected Tax Guardian Software Solutions, LLC's SSL/TLS enforcement on the company website to determine that web servers use TLS encryption for web communication sessions.	No exceptions noted.
CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.	Encryption technologies such as VPN, TLS, and SFTP are used to protect communications and data during transmission.	Inspected Tax Guardian Software Solutions, LLC's SSL/TLS enforcement on the company website to determine that encryption technologies such as VPN, TLS, and SFTP are used to protect communications and data during transmission.	No exceptions noted.
CC6.8 - The entity implements controls to prevent or detect and act upon the introduction of unauthorized or malicious software to meet the entity's objectives.	The company utilizes anti-malware software, which is centrally managed and deployed on client machines and is monitored for unauthorized or malicious software installations.	Inspected Tax Guardian Software Solutions, LLC's Anti-malware software to determine that it utilizes anti-malware software which is centrally managed and deployed on client machines and is monitored for unauthorized or malicious software installations.	No exceptions noted.
CC7.0 - System Operations			
CC7.1 - To meet its objectives, the entity uses detection and monitoring procedures to identify (1) changes to configurations that result in the introduction of new vulnerabilities, and (2) susceptibilities to newly discovered vulnerabilities.	The company performs network vulnerability scans, internal and external; scans are performed monthly and after major upgrades.	Inspected Tax Guardian Software Solutions, LLC's scan results and ongoing remediation to determine that vulnerability scans were performed at least annually to identify security issues and were remediated timely.	No exceptions noted.
	Annual penetration testing is conducted by an independent third party on the network and on the Platform application.	Inspected Tax Guardian Software Solutions, LLC's annual penetration testing to determine if it was conducted by an independent third party on the network and on the Platform application.	No exceptions noted.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.	A change detection mechanism is in place to alert personnel to unauthorized modifications of critical system files, configuration files, and content files.	Inspected Tax Guardian Software Solutions, LLC's infrastructure monitoring configurations and monitoring rulesets to determine that a change detection mechanism is in place to alert personnel to unauthorized modifications of critical system files, configuration files, and content files.	No exceptions noted.
CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.	IT Operations personnel review identified security events to determine impact and to recommend remediation, if necessary.	Inspected Tax Guardian Software Solutions, LLC's security event tickets to determine that IT Operations personnel review identified security events to determine impact and to recommend remediation, if necessary.	No exceptions noted.
CC7.4 - The entity responds to identified security incidents by executing a defined incident-response program to understand, contain, remediate, and communicate security incidents, as appropriate.	The company has incident response policies and processes documented to handle security and or data breach incidents.	Inspected Tax Guardian Software Solutions, LLC's Incident Response Policy to determine that the company has policies and processes documented to handle security and or data breach incidents.	No exceptions noted.
CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.	The company has recovery plans in place to provide processes for recovery systems as needed after incidents or other types of outages.	Inspected Tax Guardian Software Solutions, LLC's Business Continuity Planning and Disaster Recovery Policy to determine that the company has recovery plans in place to provide processes for recovery systems as needed after incidents or other types of outages.	No exceptions noted.

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
CC8.0 - Change Management			
<p>CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.</p>	<p>Change requests are submitted via a Change Request form and are entered into a ticket system for tracking. Management approval is obtained and documented in each change ticket.</p>	<p>1. Obtained a population of access changes across the entire audit period and selected a sample according to our sampling guidance. 2. For the samples selected, inspected Tax Guardian Software Solutions, LLC's change tickets to determine that change requests are submitted via a Change Request form and are entered into a ticket system for tracking. Management approval is obtained and documented in the selected change tickets.</p>	<p>No exceptions noted.</p>
	<p>The Platform application development and testing are done in separate environments from production.</p>	<p>Inspected Tax Guardian Software Solutions, LLC's production and development environment configurations to determine that the system application development and testing are done in separate environments from production.</p>	<p>No exceptions noted.</p>
	<p>Change management policies and procedures are in place to guide personnel in the request, documentation, testing, and approval of changes. The policies and procedures also outline the requirement for segregation of duties such that authorization, development, testing, and implementation are segmented functions within the process.</p>	<p>Inspected Tax Guardian Software Solutions, LLC's Change Management / SDLC Policy & Procedure to determine that policies and procedures are in place to guide personnel in the request, documentation, testing, and approval of changes. The policies and procedures also outline the requirement for segregation of duties such that authorization, development, testing and implementation are segmented functions within the process.</p>	<p>No exceptions noted.</p>
CC9.0 - Risk Mitigation			
<p>CC9.1 - The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.</p>	<p>The company has developed a written business continuity plan and disaster recovery plan with procedures to protect against disruptions caused by an unexpected event.</p>	<p>Inspected Tax Guardian Software Solutions, LLC's Business Continuity and Disaster Recovery Plan to determine that the company has developed a written business continuity plan and disaster recovery plan with procedures to protect against disruptions caused by an unexpected event.</p>	<p>No exceptions noted.</p>
<p>CC9.2 - The entity assesses and manages risks associated with vendors and business partners.</p>	<p>The company management reviews the Annual SOC 2 report (or equivalent) for its hosted data center to confirm that outsourced controls are appropriately designed and operating effectively.</p>	<p>Inspected Tax Guardian Software Solutions, LLC's vendor SOC2 Report to determine that the management reviews the annual SOC report for its hosted data center to confirm that outsourced controls are appropriately designed and operating effectively.</p>	<p>No exceptions noted.</p>

Trust Services Criteria	Description of Tax Guardian Software Solutions, LLC's Controls	Service Auditor Test of Controls	Results of Service Auditor Test of Controls
	<p>A vendor management process is in place and requires signed contract for vendors and includes (1) scope of services and product specifications, (2) roles and responsibilities, (3) compliance requirements, and (4) service levels where applicable.</p>	<p>Inspected Tax Guardian Software Solutions, LLC's Vendor Review to determine that a vendor management process is in place and requires signed contract for vendors and includes (1) scope of services and product specifications, (2) roles and responsibilities, (3) compliance requirements, and (4) service levels where applicable.</p>	<p>No exceptions noted.</p>