

SSAE-18 & OTHER ATTEST ENGAGEMENTS



If you are a service provider, the needs of your client base are changing and evolving as regulatory requirements grow more strict and complex. In addition to the services that you provide your clients, several may require that you demonstrate sufficient and effective control over their data and the systems that store their data. Service Organization Control (SOC) 1, 2 and 3 reports provide service organizations an opportunity to affirm the design and effectiveness of their internal control to all of their clients, instead of individually addressing each client's specific questions and requirements. These reports will give your customers assurance that you are processing and storing their information effectively, safely and securely.

Whitley Penn can help your company by providing audit services for all three types of SOC reports:

SOC 1

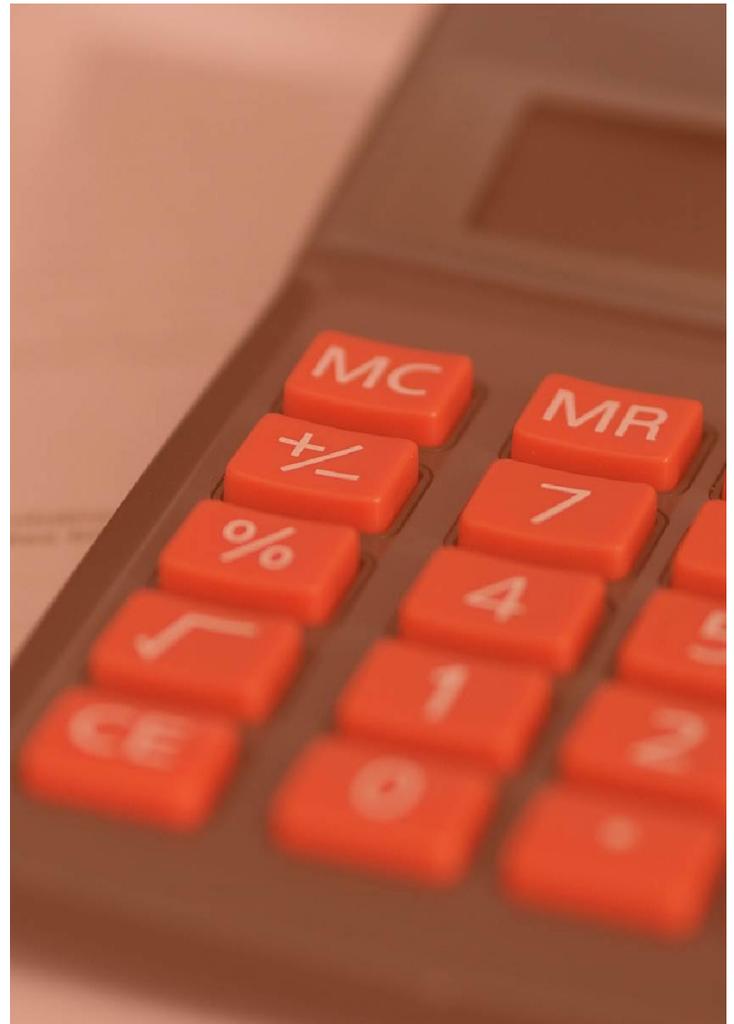
Prepared in accordance with Statement on Standards for Attestation Engagements (SSAE) No. 18, SOC 1 reports are specifically intended to address your impact on your clients' internal control over financial reporting. A SOC 1 examination allows you to demonstrate to your clients and their auditors that your internal control over their financial data is effective and in compliance with laws and regulations, such as Sarbanes-Oxley 404.

SOC 2

Prepared in accordance with AT-C 205, SOC 2 reports provide your clients information on your controls over the security, availability, processing integrity, confidentiality and privacy principles. With these reports, you can assure your clients that their information is safe in your hands and that you are in compliance with service-level agreements and regulatory requirements, such as the Health Insurance Portability and Accountability Act (HIPAA) and the Gramm-Leach-Bliley Act (GLBA).

SOC 3

SOC 3 reports address the same requirements as a SOC 2 report, but the details of the testing performed are not disclosed. The advantage of a SOC 3 report is that the report can be publicly disclosed, and even posted to your website. In addition, a SysTrust seal can be posted to your website demonstrating to every potential customer that you have effective controls over handling their data.



Whitley Penn has consistently been named among the top 25 firms in the country by *INSIDE Public Accounting*. We believe our success has been accomplished by focusing on the quality of our services and developing a quality team of professionals. Our culture of growth has allowed us to minimize professional staff turnover, which allows us to fulfill our commitment to staff continuity to our clients.

Other Attest Engagements

Surprise Examinations

In 2009, the Securities and Exchange Committee (SEC) adopted amendments to the Custody Rule for investment advisor client funds or securities under the Investment Advisers Act of 1940. These amendments were designed to provide additional client safeguards when registered investment advisors or its related persons maintain custody of client assets. As a result, the SEC now requires surprise examinations for registered investment advisors from an independent public accountant that examines the advisor's compliance with the Custody Rule. Whitley Penn offers surprise examinations that meet the SEC's requirements, which provides assurance over client assets, investments, privately offered securities, and related person custodians.

Agreed-Upon Procedures (AUP)

Transparency is crucial for a company's survival. Whitley Penn offers agreed-upon procedures that offer trustworthy work to your company while keeping our independence. Your organization may not need a full audit or examination, but may still need to quantify specific information about your company. Our agreed-upon procedures can vary widely due to the individual needs of your company. Whitley Penn's professionals can provide detailed insight into what your company is seeking to find.