



SOC 2 Type II Report

For the Period August 1, 2025 to October 31, 2025

**REPORT ON CONTROLS PLACED IN OPERATION AT CORE EIGHT LTD.
RELEVANT TO SECURITY, AVAILABILITY AND CONFIDENTIALITY
WITH THE INDEPENDENT SERVICE AUDITOR'S REPORT
INCLUDING TESTS PERFORMED AND RESULTS THEREOF.**



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Table of contents

Section I – Core Eight Ltd.’s Management Assertion	1
Section II - Independent service auditor’s report	2
Section III – Description of the Core8 platform relevant to security, availability and confidentiality throughout the period August 01, 2025 to October 31, 2025	6
Purpose and Scope of the Report.....	6
Company Overview and Background	6
Products and Services.....	6
Automated Billing	6
Commission Management	6
Operational and Financial Insights	6
Organizational Structure	7
Overview of Company’s Internal Control	8
Control Environment.....	8
Commitment to Competence	9
Risk Assessment Process.....	10
Control Activities.....	10
Information and Communication.....	10
General Company Policies.....	10
Communication	10
Internal communication.....	10
External communication	10
Core Eight Operations - Criteria and Controls	11
Core Eight’s Policies Relevant to Security, Availability and Confidentiality	11
Description of the Production Environment	11
Production Environment.....	11
Network Infrastructure	12
Web, Application and Service Supporting Infrastructure Environment	12
Security and Architecture.....	12
Data Center Infrastructure.....	12
Amazon Web Services Data Centers	12
Data Centers – Physical Security	13
Environmental Protection	13
Core Eight Offices.....	13
Infrastructure Security	13
Application Security	14
Operational Security	15
Data Encryption.....	15
Security and Privacy Awareness Training	15
Software Development Lifecycle and Change Management (SDLC)	15
Change Initiation	16
"Pull Request" – Code Review.....	16
Deployment to Production.....	16
Emergency Changes	16
Availability Procedures	17
Database Backup (DB)	17
Restore	18

Incident Management Process	18
Security Incident Response Policy	18
Risk Assessment	19
Risk Assessment Meeting	19
Risk Mitigation	19
Confidentiality Procedures	20
Subservice Organizations carved-out controls: Amazon Web Services	20
Complementary User Entity Controls (CUECs)	21
 Section IV - Description of Criteria, Controls, Tests and Results of Tests	22
Testing Performed and Results of Tests of Entity-Level Controls	22
Procedures for Assessing Completeness and Accuracy of Information Provided by the Entity (IPE)	22
Criteria and control	22
Control Environment	23
Communication and Information	28
Risk Assessment	31
Monitoring Activities	36
Control Activities	38
Logical and Physical Access Controls	43
System Operations	50
Change Management	54
Risk Mitigation	56
Availability	60
Confidentiality	61



Section I – Core Eight Ltd.'s Management Assertion

December 23, 2025

We have prepared the accompanying "Description of the Core8 platform relevant to security, availability and confidentiality throughout the period August 01, 2025 to October 31, 2025" (Description) of Core Eight Ltd. (Service Organization) in accordance with the criteria for a description of a service organization's system set forth in the Description Criteria DC section 200 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report (Description Criteria). The Description is intended to provide report users with information about the Core8 platform (System) that may be useful when assessing the risks arising from interactions with the System, particularly information about system controls that the Service Organization 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, availability and confidentiality set forth in TSP section 100, 2017 *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy, in AICPA Trust Services Criteria*.

Carved-out Unaffiliated Subservice Organization: Core Eight Ltd. uses Vercel Frontend Cloud to provide infrastructure management services. The Description indicates that complementary controls at Vercel Frontend Cloud that are suitably designed and operating effectively are necessary, along with controls at Core Eight Ltd. to achieve the service commitments and system requirements, based on the applicable trust services criteria. The Description presents Core Eight Ltd.'s controls and the types of complementary subservice organization controls assumed in the design of Core Eight Ltd.'s controls. The Description does not disclose the actual controls at the carved-out Vercel Frontend Cloud.

Complementary user entity controls: The Description indicates that certain control objectives specified in the Description can be achieved only if complementary user entity controls assumed in the design of Core Eight Ltd.'s 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.

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

- a. The Description presents the System that was designed and implemented throughout the period August 01, 2025 to October 31, 2025 in accordance with the Description Criteria.
- b. The controls stated in the Description were suitably designed throughout the period August 01, 2025 to October 31, 2025 to provide reasonable assurance that Core Eight Ltd.'s service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout the period August 01, 2025 to October 31, 2025, and if user entities applied the complementary user entity controls and the carved-out subservice organization applied the complementary controls assumed in the design of Core Eight Ltd.'s controls throughout the period August 01, 2025 to October 31, 2025.
- c. The Core Eight Ltd. controls stated in the Description operated effectively throughout the period August 01, 2025 to October 31, 2025 to provide reasonable assurance that The Core Eight Ltd.'s service commitments and system requirements were achieved based on the applicable trust services criteria, if the complementary user entity controls and the complementary carved-out subservice organization controls assumed in the design of The Core Eight Ltd.'s controls operated effectively throughout that period August 01, 2025 to October 31, 2025.

[Signature]

Title

SHACHAK AMIT, CEO

A handwritten signature in blue ink that reads "SHACHAK AMIT, CEO". Below the signature is a blue ink scribble that appears to be a stylized "J" or a signature.

Section II - Independent service auditor's report

To the Management of Core Eight Ltd.

Scope

We have examined Core Eight Ltd.'s accompanying description titled "Description of the Core8 platform relevant to security, availability and confidentiality throughout the period August 01, 2025 to October 31, 2025" (Description) in accordance with the criteria for a description of a service organization's system set forth in the Description Criteria DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report*, (Description Criteria) and the suitability of the design and operating effectiveness of controls stated in the Description throughout the period August 01, 2025 to October 31, 2025 to provide reasonable assurance that the service commitments and system requirements were achieved based on the trust services criteria relevant to security, availability and confidentiality (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*, in AICPA Trust Services Criteria.

Carved-out Unaffiliated Subservice Organization: Core Eight Ltd. uses Vercel Frontend Cloud (subservice organization) to provide infrastructure management services. The Description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Core Eight Ltd., to provide reasonable assurance that Core Eight Ltd.'s service commitments and system requirements are achieved based on the applicable trust services criteria. The description presents Core Eight Ltd.'s system; its controls relevant to the applicable trust services criteria; and the types of complementary subservice organization controls that the service organization assumes have been implemented, suitably designed, and are operating effectively at Vercel Frontend Cloud. The Description does not disclose the actual controls at Vercel Frontend Cloud. Our examination did not include the services provided by Vercel Frontend Cloud and we have not evaluated whether the controls management assumes have been implemented at Vercel Frontend Cloud have been implemented or whether such controls were suitably designed and operating effectively throughout the period August 01, 2025 to October 31, 2025.

Complementary user entity controls: The Description indicates that Core Eight Ltd.'s controls can provide reasonable assurance that certain service commitments and system requirements can be achieved only if complementary user entity controls assumed in the design of Core Eight Ltd.'s controls are suitably designed and operating effectively, along with related controls at the service organization. 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 complementary user entity controls.

Core Eight Ltd.'s responsibilities

Core Eight Ltd. 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 its service commitments and system requirements were achieved. Core Eight Ltd. has provided the accompanying assertion titled, Core Eight Ltd.'s Management Assertion (Assertion) about the presentation of the Description based on the Description Criteria and the suitability of design and operating effectiveness of controls stated therein to provide reasonable assurance that the service commitments and system requirements would be achieved based on the applicable trust services criteria. Core Eight Ltd. is responsible for (1) preparing the Description and Assertion; (2) the completeness, accuracy, and method of presentation of the Description and Assertion; (3) providing the services covered by the Description; (4) selecting the trust services categories addressed by the engagement and stating the applicable trust services criteria and related controls in the Description; (5) identifying the risks that threaten the achievement of the service organization's service commitments and system requirements; and (6) designing, implementing, and documenting controls that are suitably designed and operating effectively to achieve its service commitments and system requirements.

Service auditor's responsibilities

Our responsibility is to express an opinion on the presentation of the Description and on the suitability of design and operating effectiveness of controls stated therein to achieve the service organization's service commitments and system requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants ("AICPA"). Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, (1) the Description is presented in accordance with the Description Criteria, and (2) the controls stated therein were suitably designed and operating effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria throughout the period August 01, 2025 to October 31, 2025. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error. We believe that the evidence we have 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:

- 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 operating effectively based on the applicable trust services criteria.
- 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 those controls to provide reasonable assurance that the service organization's service commitments and system requirements were achieved 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 of Core Eight Ltd. and to meet our other ethical responsibilities, as applicable for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA.

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 at a service organization 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 evaluation of the presentation of the Description, or conclusions about the suitability of the design or operating effectiveness of the controls to achieve the service commitments and system requirements based on the applicable trust services criteria, is subject to the risk that the system may change or that controls at a service organization may become ineffective.

Description of tests of controls

The specific controls we tested, and the nature, timing, and results of those tests are listed in the accompanying Description of Criteria, Controls, Tests, and Results of Tests (Description of Tests and Results).

Opinion

In our opinion, in all material respects:

- a. the Description presents the Core8 platform system that was designed and implemented throughout the period August 01, 2025, to October 31, 2025, in accordance with the Description Criteria.
- b. the controls stated in the Description were suitably designed throughout the period August 01, 2025 to October 31, 2025, to provide reasonable assurance that Core Eight Ltd.'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 Core Eight Ltd.'s controls throughout that period.
- c. the controls stated in the Description operated effectively throughout the period August 01, 2025 to October 31, 2025 to provide reasonable assurance that Core Eight Ltd. service commitments and system requirements were achieved based on the applicable trust services criteria if the complementary subservice organization and user entity controls assumed in the design of Core Eight Ltd.'s controls operated effectively throughout that period.

Restricted use

This report, including the description of tests of controls and results thereof in the Description of Tests and Results, is intended solely for the information and use of Core Eight Ltd., user entities of Core Eight Ltd.'s Core8 platform system during some or all of the period August 01, 2025 to October 31, 2025 and prospective user entities, independent auditors and practitioners providing services to such user entities, and regulators who have sufficient knowledge and understanding of the following:

- the nature of the service provided by the service organization
- how the service organization's system interacts with user entities, subservice organizations, or other parties
- internal control and its limitations
- complementary user entity controls and 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 interact with related controls at the service organization
- 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



Shape the future
with confidence

This report is not intended to be, and should not be, used by anyone other than these specified parties.

Kost Forer Gabbay and Kasierer

Kost Forer Gabbay and Kasierer

A member firm of Ernst & Young Global Limited

December 23, 2025

Tel-Aviv, Israel



Section III – Description of the Core8 platform relevant to security, availability and confidentiality throughout the period August 01, 2025 to October 31, 2025

Purpose and Scope of the Report

This report covers the services provided to customers by the Core Eight Service hosted on Amazon Web Services.

Note: Parenthetical references in this report are cross-references to the applicable control procedures included in the Description of Criteria and Controls section at the end of this report.

Company Overview and Background

As companies grow, finance and revenue operations often rely on manual processes that become difficult to maintain, fragmented data across multiple systems, and limited operational visibility. These constraints increase operational risk and slow down decision-making, especially for lean teams.

Core8 provides a centralized finance platform designed to replace spreadsheet-based processes and manual workflows with structured automation for billing, commission calculation, and financial analysis within a single system.

Products and Services

Core8 offers a finance platform that connects to existing business systems and data sources, including CRM, ERP, payment platforms, and spreadsheet-based inputs. The system analyzes existing data structures and business rules to configure workflows that align with the company's operating model, enabling consistent data processing and operational control.

The platform currently supports the following workflows:

Automated Billing

Core8 supports end-to-end billing processes, including invoice generation and revenue tracking. The system reduces manual intervention, applies predefined business rules, and supports accurate and timely billing operations.

Commission Management

Core8 provides structured commission calculation based on defined compensation plans and sales data. The platform enables consistent commission processing, traceability of calculations, and visibility into payout status for finance and revenue teams.

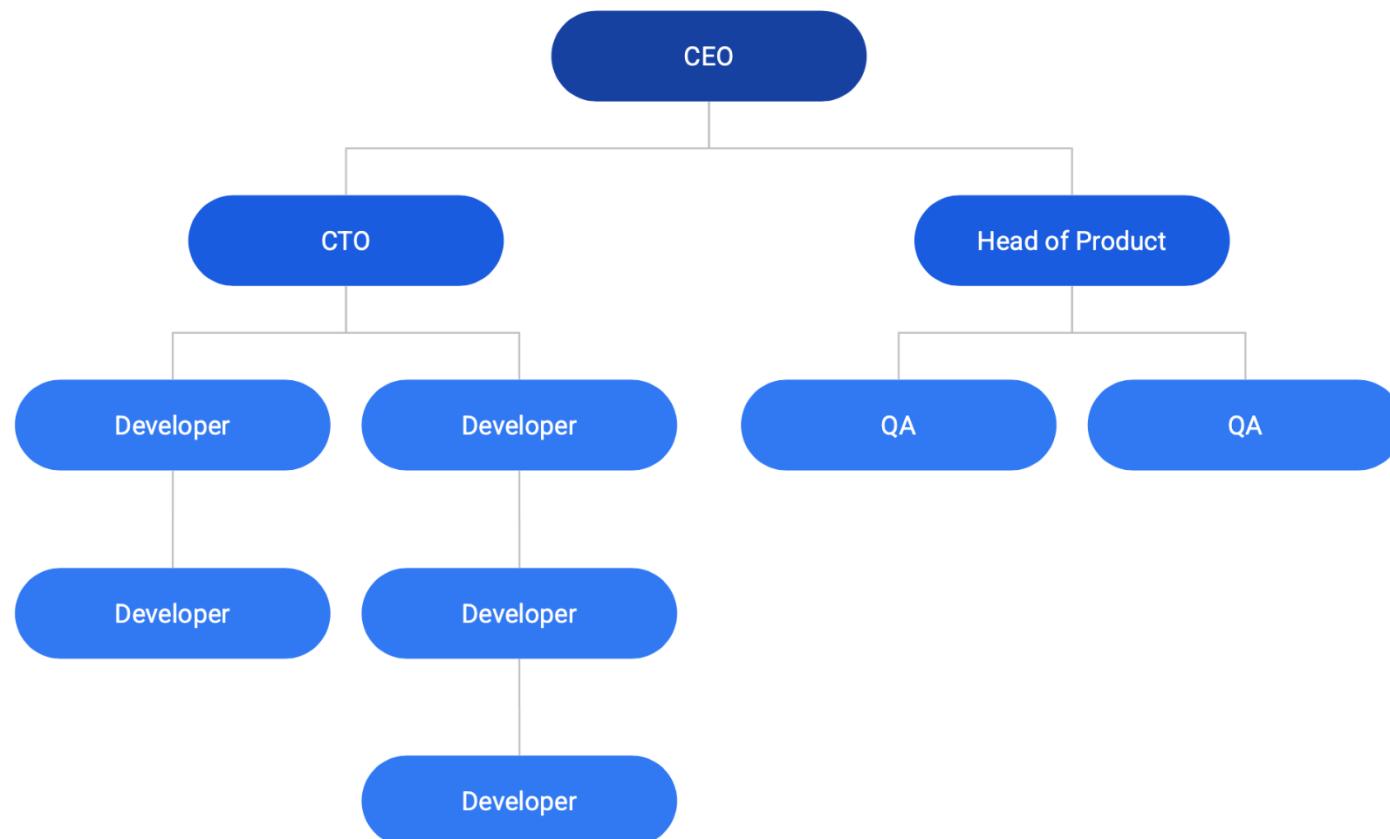
Operational and Financial Insights

Core8 aggregates financial and operational data into dashboards and reports that support internal monitoring and management review. The platform provides access to key performance indicators and financial metrics to support operational oversight and informed decision-making.

Organizational Structure

Core Eight's organizational structure provides the overall framework for planning, directing, and controlling operations by segregating duties between business functions. Core Eight's Operations department receives supporting services from other Core Eight departments, such as Research and Development (R&D), Sales, and Marketing. An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy (3).

Organization Structure: High Level



Job Description and Responsibilities of the Operations Team:CTO

- Provides leadership and develops objectives for the service department.
- Obtains funding for existing and future projects.
- Develops and directs the design and development of new products and improves existing products.
- Works with members of the senior management team to further departmental and company goals.
- Plans to support future growth and expansion.
- Takes ownership of projects to improve Core Eight's operations.
- Builds a skillful and responsible Dev team.

DevOps

- Responsibility for Core Eight's 24/7 multi-site cloud operations.
- Handles exceptions and operational requests in Core Eight's production environment.
- Implements and uses monitoring tools.
- Automates configuration management and deployment.
- Builds, scales, and optimizes critical production systems.
- Builds out and maintains disaster recovery (DR) for Core Eight's production environments.
- Ensures the security of Core Eight's critical systems.
- Maintains continuously involved with the larger Dev community and contributes the best practices to Core Eight

Developer

- Takes part in the product design and planning phases.
- Develops complex systems and services that are deployed in production at scale.
- Fixes and improves existing software where required.
- Researches new technologies.
- Analyzes and studies complex systems requirements.

Overview of Company's Internal Control

The Board of Directors, management and other personnel manage the process of internal control, which is designed to enable the achievement of objectives in the following categories: (a) reliability of financial reporting, (b) effectiveness and efficiency of operations, and (c) compliance with applicable IVercel Frontend Cloud and regulations. These are the six components of internal control at Core Eight.

Control Environment

The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for the components of internal control, providing discipline and structure. The protection of assets from unauthorized use or disposition is executed in accordance with management's authorization and customer instructions. Core Eight's management maintains an internal control structure that monitors compliance with established policies and procedures. Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core Eight's employees within the Core Eight Ltd. internal portal (5). The internal control structure is refreshed annually based on Core Eight's assessment of risks facing the organization.

Management sets the tone on integrity, ethics, and competence of Core Eight's employees, policies and procedures, risk management process and monitoring, and the roles of significant control groups. Below are the categories that define management's tone:

- **Authority and Responsibility** — Lines of authority and responsibility are clearly established throughout the organization and are communicated through Core Eight's: (a) management operating style, (b) organizational structure, (c) employee job descriptions, and (d) organizational policies and procedures.
- **Corporate Governance and Strategy** — Core Eight's control environment is influenced by its Board of Directors. The Board of Directors of Core Eight consists of the CEO and the CTO bringing many years of accumulated industry experience and expertise in various business aspects. The Board is actively involved in, and continually scrutinizes, the activities of Core Eight's functional groups, and acts with respect to its fiduciary responsibilities. Additionally, the Board raises questions and pursues key initiatives with management, as well as interacts periodically with the external auditors. The Board of Directors meets on a quarterly basis. The Board meeting has a fixed agenda with (1) Financial aspects details, (2) HR, (3) Pipeline of clients, (4) Support issues review, (5) Discussion on the product and new features (1).
- **Management Philosophy and Operating Style** — The Management Team, chaired by the CEO, has been delegated by the Board the responsibility to manage Core Eight and its business on a daily basis. The Management Team designs policies and communications so that personnel understand Core Eight's objectives, know how their individual actions interrelate and contribute to those objectives, and recognize how and for what they will be held accountable. The management of the company meets on at least a monthly basis to discuss on-going issues and updates (2).
- **Integrity and Ethical Values** — Integrity and ethical values are essential elements of the control environment, affecting the design, administration, and monitoring of key processes. Management may remove or reduce inappropriate incentives, extraneous pressures, or opportunities that might prompt personnel to engage in dishonest, illegal, or unethical acts. In addition, management communicates Core Eight's integral values and behavioral standards to personnel through executive policy statements. The Board and management recognize their joint responsibility in fostering a strong ethical environment within Core Eight to ensure that its business affairs are conducted with integrity, and in accordance with high standards of personal and corporate conduct.
- **Human Resource Policies and Practices** — Human resource ("HR") policies include practices related to hiring, orienting, training, evaluating, counseling, promoting and compensating personnel. An essential element of the control environment is the competence and integrity of Core Eight's personnel. Job descriptions are documented and maintained within the Core Eight website and on external tools. Candidates go through screening and appropriate reference checks (7). New employees are required to sign a standard employment agreement outlining the confidentiality and the intellectual property clauses (9). Teams are expected to adhere to Core Eight's global policies that define how services should be delivered. These policies are documented on Core Eight's internal network and can be readily accessed by relevant Core Eight team members.

Commitment to Competence

Competence at Core Eight is designed to:

- Identify and hire competent personnel
- Provide employees with the training and information they need. New employees go through an onboarding process during which, among others, are communicated their responsibilities and the different Core Eight policies and work procedures (8).
- Evaluate the performance of employees to determine their ability to perform job assignments. Personnel responsible for the design, development, implementation, and operation of systems affecting security, availability, confidentiality, undergo training on an ad-hoc basis (11).
- Identify opportunities for growth and job performance improvement through the performance evaluation process. Employees go through a feedback process on at least an annual basis. The feedback reports are retained with the employee personal record (14).

Risk Assessment Process

The process of assessing risks is a critical component of Core Eight's internal control system. Risks and threats are evaluated by Core Eight's Risk Assessment team during a quarterly risk assessment meeting. The team reviews vulnerability reports and monitoring tools in relation to the organization's system Security, Availability and Confidentiality policies. In addition, the team monitors environmental, regulatory, and technological changes. Their effects are assessed, and their policies are updated accordingly. Once a year, the senior management reviews and approves the Yearly Risk Assessment report.

Control Activities

Control activities are the policies and procedures that enable management directives to be carried out. Control activities, whether automated or manual, generally relate to the achievement of specific control objectives and are applied at various organizational and functional levels.

Information and Communication

Management implements various methods of internal communication to enable employees to understand their roles and responsibilities and to communicate important issues in a timely manner. These methods include orientation and training programs for new employees, regular meetings, email messages, and more.

General Company Policies

Core Eight has established policies that govern the use of its information security systems. These policies are reviewed and approved yearly by the Management Team. The policies apply to employees, contractors, and temporary employees alike. Core Eight may update and amend these policies from time to time as circumstances and technologies develop.

It is the employee's responsibility to be aware of and comply with these policies. Failure to observe these policies may result in disciplinary action, up to and including termination, whether or not it causes any liability or loss to the company, and it may be performed at the company's discretion.

Communication

Internal communication

Management promotes effective communication within the organization. This involves producing and delivering messages and campaigns, facilitating intra-company dialogues, and establishing policies, processes and procedures. These policies, processes and procedures are communicated to employees through the company's internal portal. New features are available to employees through the internal communication tool (13). A description of the Core Eight system and its boundaries is documented and communicated to the relevant Core Eight employees within the internal portal and to external users through the Core Eight's website (4).

External communication

External communication is defined as the transmission of information between the company and another entity in the company's external environment, such as customers, potential customers, suppliers, investors, shareholders, and society at large. New features are communicated to customers, if relevant, through emails, the website or directly through the account manager (12).

Core Eight Operations - Criteria and Controls

The Trust Services Criteria and the controls that meet the criteria are listed in the Description of Criteria and Controls at the end of this document. The Core Eight Application and supporting control procedures are described using the following criteria:

- Core Eight's policies relevant to Security, Availability and Confidentiality
- Security procedures
- Software development lifecycle and infrastructure change management procedures
- Availability procedures
- Confidentiality procedures
- Monitoring procedures

Core Eight's management has specified controls to achieve these criteria. Note that certain Core Eight customers may have contracted with additional service organizations in conjunction with the services provided by Core Eight. The accompanying description includes only Core Eight's controls, not the related controls of any other service organizations that Core Eight or Core Eight's customers may have contracted out.

Core Eight's Policies Relevant to Security, Availability and Confidentiality

Formal written policies for the Trust principles and processes within the organization are developed and communicated so that personnel understands Core Eight's objectives. The assigned policy owner updates the policy annually and the policy is reviewed and approved by designated members of management. Significant components of these policies include:

- Security, Availability and Confidentiality requirements of users
- Protection requirements, access rights, access restrictions, retention, and destruction
- Risk assessment
- Preventing unauthorized access
- Adding new users, modifying access levels, and removing users
- Assigning responsibility and accountability for system availability and confidentiality
- Assigning responsibility and accountability for system changes and maintenance
- Testing, evaluating, and authorizing system components before implementation
- Addressing how complaints and requests are resolved
- Identifying and mitigating Security, Availability and Confidentiality and privacy breaches and other incidents
- Training and other resources to support system security policies
- Handling of exceptions and situations not specifically addressed in policies
- Identification of, and consistency with, applicable IVercel Frontend Cloud and regulations, defined commitments, service-level agreements, and other contractual requirements
- Sharing information with third parties
- Recovering and continuing service in accordance with customer commitments or other agreements
- Monitoring system capacity

Description of the Production Environment

Production Environment

Core Eight executes the processes described below by using a secure-cloud service platform. The platform complies with standards of quality, security, and reliability that enable Core Eight to provide its services efficiently and dependably. Core Eight protects confidential information against unauthorized access, use, and disclosure during input, processing, retention, output, and disposition, according to confidentiality commitments and requirements.

Note: Controls performed by the data center service providers are not included in the scope of this report.

Network Infrastructure

A robust network infrastructure is essential for reliable and secure real-time data communication between Core Eight's cloud service components. To provide sufficient capacity, Core Eight's network infrastructure relies on a secure-cloud service platform. To ensure a secure network, Core Eight's standards and practices are backed by a multi-layered approach that incorporates practices for preventing security breaches and ensuring confidentiality, integrity, and availability.

Core Eight's security components:

- Application layer security:
 - Various authentication schemas (multi-factor authentication (MFA), unique ID and a complex password policy)
 - Logical security
 - Penetration testing
 - IP address source restriction
 - Customer data encryption at rest and in transit
- Network and infrastructure security:
 - Network architecture
 - Risk management
 - Amazon Web Services data centers
 - Cloud operation security (change management, monitoring and log analysis)

Web, Application and Service Supporting Infrastructure Environment

Core Eight utilizes clustered infrastructure design to provide redundancy and high availability. In addition, the infrastructure enables auto-scaling capabilities. This allows high performance during demand spikes to the services. Uptime requirements are defined in the SLA agreement. The agreement is communicated to the customers as part of the contract (21).

Security and Architecture

Core Eight provides a secure, reliable, and resilient Software-as-a-Service (SaaS) platform that has been designed from the ground up based on industry best practices. Below are the network and hardware infrastructure, software, and information security elements that Core Eight delivers as part of this platform.

Data Center Infrastructure

Core Eight relies on Amazon Web Services global infrastructure, including the facilities, network, hardware, and operational software (e.g., host OS, virtualization software) that support the provisioning and use of basic computing resources and storage. This infrastructure is designed and managed according to security best practices as well as a variety of security compliance standards: FedRAMP, HIPAA, ISO 27001:2013, AICPA SOC 1, SOC 2, SOC 3 and PCI-DSS and more. Amazon Web Services constantly updates its compliance programs.

Amazon Web Services Data Centers

Amazon Web Services data centers serve the highest industry standards in perimeter, infrastructure, data and environmental layers. The company evaluates its suppliers on a semi-annual basis to ensure that controls are implemented to conform with the company policy, monitoring and logging of data center access, surveillance and detection, device management, operational support systems, infrastructure maintenance, and governance and risk. Amazon Web Services constantly updates its efforts and controls.

Data Centers – Physical Security

Access is scrutinized – Core Eight performs a review of the SOC 2 report of its third party infrastructure provider on an annual basis. Deviations are investigated. The review includes identifying and documenting the controls in place at Core Eight to address the CUECs (36). Amazon Web Services restricts physical access to people who need to be at a location for a justified business reason. Employees and vendors who need to be present at a data center have to first apply for access and provide a valid business justification. The request is reviewed by specially designated personnel, including an area access manager. If access is granted, it is revoked once the necessary work is completed.

Entry is controlled and monitored – Entering the Perimeter Layer is a controlled process. Amazon Web Services staff entry gates with security officers and employs supervisors who monitor officers and visitors via security cameras. When approved individuals are on site, they are given a badge that requires multi-factor authentication and limits access to pre-approved areas.

Amazon Web Services data center workers control - Amazon Web Services employees who routinely need access to a data center are given permission to enter relevant areas of the facility based on job function. But their access is regularly scrutinized. Staff lists are routinely reviewed by an area access manager to ensure each employee's authorization is still necessary. If an employee does not have an ongoing business need to be at a particular data center, they have to go through the visitor process.

Monitoring for unauthorized entry - Amazon Web Services is continuously watching for unauthorized entry on its property, using video surveillance, intrusion detection, and access-log monitoring systems. Entrances are secured with devices that sound alarms if a door is forced or held open.

Environmental Protection

Redundancy - The data centers are designed to anticipate and tolerate failure while maintaining service levels with core applications deployed to an N+1 standard.

Fire Detection and Suppression – Automatic fire detection and suppression equipment have been installed to reduce risk.

Redundant Power – The data center electrical power systems are designed to be fully redundant and maintainable without impact to operations, 24 hours a day. Uninterruptable Power Supply (UPS) units provide back-up power in the event of an electrical failure. Data centers use generators to provide back-up power for the entire facility.

Climate and Temperature Controls – The data center maintains a constant operating temperature and humidity level for all hardware.

Core Eight Offices

Physical access to the offices is restricted to authorized personnel using a personal identification card according to the physical access policy (34). Visitors to the Core Eight office are accompanied while on premises (35).

Infrastructure Security

End-to-End Network Isolation - The Virtual Private Cloud is designed to be logically separated from other cloud customers in order to prevent data within the cloud from being intercepted.

Network Security - Access to system resources is protected through a combination of firewalls, VPNs, native operating system security, database management system security, application controls and intrusion detection monitoring software (30). All servers are protected by restricted Amazon Web Services Security Groups, allowing only minimal



required communication to and from the servers. The configuration of Amazon Web Services Security Groups is restricted to authorized personnel.

Server Hardening – Servers are hardened according to industry best practices.

Intrusion Detection – Actions performed on the production environment, including OS, DB and application are monitored, logged and reviewed. Alerts are triggered upon the identification of an anomaly (23).

Denial of Service (DoS) Protection – Amazon Web Services security monitoring tools helps identify several types of denial of service (DoS) attacks, including distributed, flooding, and software/logic attacks. When DoS attacks are identified, the Amazon Web Services incident response is initiated. In addition to the DoS prevention tools, redundant telecommunication providers monitor each region as well as protect against the possibility of DoS attacks. In case of a DoS attack, an incident notification is sent to the designated group.

Segregation between Office and Production Networks – The access to the networked resources management platform is restricted to authorized personnel. Interactions between customers and the Core Eight platform are performed by using an encrypted channel based on an authenticated SSL connection (52).

Penetration Tests – An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved (38). The penetration tests are performed by an internationally acclaimed information security consultancy group.

Antivirus – Antivirus software is installed on workstations and laptops supporting such software. Core Eight uses a centralized management tool in order to receive alerts of the antivirus status (39).

Application Security

Access Control – Access to Core Eight's services is through an identity-protected web application with full SSL security. Only authorized members of a specific organization have access to the organization's data. Organization administrators can disable access for users at any time. The application implements strict user access-control policy. For example, access to the source control tool is performed using MFA and is restricted to authorized personnel (31).

Data Encryption – All traffic between the customer's client and Core Eight's platform is encrypted through TLS1.2 with only the most secure algorithms enabled. Encryption between Core Eight's customers and the Application as well as between Core Eight's sites is enabled using an authenticated TLS tunnel. Customer passwords are encrypted within the database (51).

Vulnerabilities Management – Vulnerability scans are performed continuously using the source code tool as a part of the SDLC process (37).

Segregation of Customer Data – Core Eight employs a login system and authorization mechanism based on industry best practices. During each user request, a validation process is performed through encrypted identifiers to ensure that only authorized users gain access to the specific data. The process is validated annually by third-party security consultants.

Operational Security

Identity and Access Management – Access to the Amazon Web Services management interface is performed using MFA and is restricted to authorized personnel.

Password Policy – A password policy is implemented within the different systems. Users are identified through the use of a user ID/password combination using an SSO tool. Strong password configuration settings, where applicable, are enabled including: (1) forced password change at defined intervals, (2) a minimum password length, (3) a limit on the number of tempts to enter a password before the user ID is suspended, and (4) password complexity (25).

Recertification of Access Permissions – Core Eight has implemented a recertification process to help ensure that only authorized personnel have access to the systems, environments, and databases. Permissions to the different environments (production, databases and applications) are reviewed, approved and documented by the Core Eight management on an annual basis (33). New employees are granted access to the different environments by a ticketing system process and subject to manager approval (32). Access to the production environment and database is granted upon job requirements. Developers do not have access to the production and database environments. Specific developers can be granted access for specific projects. These accesses are logged and reviewed (29). Terminated employees who had access to the production environment have their permissions removed and company equipment returned in a timely manner (28).

All access grant and revocation actions are formally requested, approved, and documented via email. These emails serve as official records to ensure traceability, accountability, and compliance with internal access control policies.

Configuration and Patch Management – Core Eight employs centrally-managed configuration management systems, including infrastructure-as-code systems through which predefined configurations are enforced on its servers, as well as the desired patch levels of the various software components.

Security Incident Response Management – Whenever a security incident of a physical or electronic nature is suspected or confirmed, Core Eight's engineers are instructed to follow appropriate procedures detailed in the Security Incident Response Policy. Customers and legal authorities will be notified as required by privacy regulations.

Data Encryption

Core Eight uses Amazon Web Services APIs to manage services either directly from applications or third-party tools (e.g., software development kits [SDKs] and Amazon Web Services command line tools). TLS sessions are established between the client and the specific Amazon Web Services service endpoint, depending on the APIs used, and all subsequent traffic, including the SOAP/REST envelope and user payload, is protected within the TLS session. Customer data at rest is encrypted and hosted separately via secured storage services, provided by Amazon Web Services.

Security and Privacy Awareness Training

The protection of sensitive data and maintenance of a high level of security awareness demands regular training of all employees to review handling procedures for sensitive information and hold periodic security awareness. Employees go through annual security awareness training based on the Core Eight security policy (10). An information security policy is documented, reviewed and approved by Core Eight management on an annual basis. The security policy is available to Core Eight employees within the Core Eight portal (6).

Software Development Lifecycle and Change Management (SDLC)

Design, acquisition, implementation, configuration, modification, and management of infrastructure and software are documented and approved within the change management application. Change management tickets are prioritized and labeled based on development phase and urgency (42). Several groups are involved in the software development lifecycle and change management (SDLC) processes. In addition, changes that may affect system Security, Availability and

Confidentiality or privacy are communicated to management and users who will be affected. Privacy impact and risks are evaluated to ensure that those changes will be in accordance with privacy regulations.

Change Initiation

There is a documented change management policy. The policy is reviewed and approved on an annual basis (41). Changes are documented by opening a ticket within the SDLC Application. Decisions to approve/reject or prioritize requirements are made by the relevant personnel. Tickets in the change management tool are connected to the source control tool in order to link the request to the code change (43). The decisions are taken after reviewing the change impact from different levels (e.g. Security, Availability and Confidentiality and privacy). Approved changes and associated development related tasks are submitted in the SDLC App and a developer is assigned to resolve the change. For each such task, single or multiple “Pull Request” are submitted by a developer and the developer updates the ticket status within the SDLC App to “Code Review”.

“Pull Request” – Code Review

Code changes are reviewed along with the pull request performed by the team leader. The code review is documented on the source control tool. Code review is mandatory in order to continue in the SDLC process and deploy a version to the production environment (44). Once the change is resolved, automation tests are performed using a dedicated tool on a regular basis in order to identify issues within the application (46). When approved, the code is merged to the master branch. At this point, it's tested again by a set of acceptance tests to validate the merged code. When all tests are successfully completed, the Master branch is ready for the release process. The system is configured to send alerts on test failures to the relevant stakeholders. A successful test status is required to continue in the SDLC process (47). Once the change is resolved and merged successfully to the Master branch, the developer updates the ticket status within the SDLC App to “Done”.

Deployment to Production

Access to the deployment tool required MFA and is restricted to authorized personnel (27). The permission to approve merge requests and to deploy is restricted to authorized personnel (45). Before deploying to production, the developer will follow the specific “Deployment Check Lists” steps that include all the tasks needed to be done prior to and after the deployment, including verifying acceptance of all QA tests. In addition, the developer will monitor the production environment to verify a successful deployment. Changes performed to the application are communicated to Core Eight's customers through release notes published on Core Eight website.

Emergency Changes

Emergency changes may be performed when it is the only way to solve a problem disrupting the Application's operation and services in a reasonable time. In this case, the development team will perform the necessary changes and then inform the relevant managers. After the change is completed, relevant personnel will determine a permanent course of action to solve the problem (e.g., whether to back out of the emergency fix or allow it to remain in effect).

Infrastructure Change Management

Infrastructure changes are part of the same Software Development Lifecycle (SDLC) and change management process. Most infrastructure configurations are managed as code (Infrastructure as Code – IaC) and therefore go through the same protective measures as application code. This includes version control, peer review, testing where applicable, and controlled deployment workflows. Most changes are implemented through code and follow the same security and approval controls.

Availability Procedures

Core Eight hosts its production environment in the Amazon Web Services region located in N. Virginia, US. The production environment is fully managed by Core Eight's DevOps.

The production environment is comprised of numerous components, such as web services, application and data server types, databases, monitoring tools, and redundant network services. Core Eight maintains a dedicated DevOps Team to provide service availability to customers and to support the operations of the Core Eight environment.

Core Eight uses a suite of monitoring tools in order to monitor its service. The production environment, including the servers and application, is monitored by the Operation Team. Key Core Eight personnel are notified of events related to the security, availability, or confidentiality of service to clients (24). In addition, the DevOps Team is responsible to investigate escalated issues. Core Eight recognizes that backup and maintenance of data is critical to the operations of Core Eight's services. It is essential that industry best practices be followed to ensure that data is backed up on a regular basis, and the integrity of the procedure is sound. The DevOps Team is also responsible for managing and backing up various types of service-related procedures.

Database Backup (DB)

Database servers at the data centers are located in secured locations with security measures implemented to protect against environmental risks or disaster. Core Eight utilizes relational, as well as NoSQL, databases that manage backups, software patching, automatic failure detection, and recovery. The DB instances are configured in a private-facing subnet with no internet access. To architect for high availability, Core Eight runs DB instances in several availability zones using Multi Availability Zones (AZ) deployment and utilizing the Amazon Web Services automatic provisioning to maintain a synchronous standby replica of their DB instances in different availability zones.

The primary DB instance is synchronously replicated across availability zones to the standby replica, in order to provide data redundancy, failover support and keep the system fully operational during system backups. Each AZ runs on its own physically distinct, independent infrastructure, and is engineered to be highly reliable. Core Eight's databases are replicated in several availability zones (49)

In case of planned database maintenance, DB instance failure, or an infrastructure failure, Core Eight's database infrastructure allows failover (Disaster Recovery) to the standby site, so that they can resume database operations as soon as the failover is complete.

Core Eight's databases are configured to perform a daily snapshot of the data. DB instance backups are retained for a limited period (i.e., a retention period) and are verified periodically. The backup system automatically generates a backup log, which is reviewed by the DevOps team to verify that the backup has been successfully completed. Failures, if any, are identified by a success/fail notification and resolved in the next day's backup cycle.

Core Eight's Recovery Time Objective (RTO) is 12 hours and its Recovery Point Objective (RPO) is 24 hours.

To protect data at rest, Core Eight deploys industry-leading encryption algorithms to secure customer data, files and media that reside in Core Eight storage systems. All data is encrypted with advanced encryption standards. Access to database resources, which are located within the production environment, is restricted to authorized individuals. Core Eight uses role-based access control to control access to database resources and API actions, especially actions that create, modify, or delete data resources, and actions that perform common administrative tasks, such as backing up and restoring DB instances. Following the least privilege principle when granting permission using Identity and Access Management (IAM) policies, Core Eight controls the actions that users can perform on the database resource.



Core Eight database is backed up according to the backup policy. The logs are backed up on a daily basis (**48**). The database is backed up in the form of snapshots. The snapshots are stored in the Amazon Web Services Cloud platform. The storage is designed to provide 99.99999999% durability and 99.99% availability of objects over a given year. It is also designed to sustain the concurrent loss of data in different facilities.

Restore

Core Eight validates the backup process by performing a backup restore procedure, known as – the Data Recovery (DR) test. A restore process is performed and documented on an annual basis (**50**).

Incident Management Process

Core Eight defines the term “incident” as any irregular or adverse event that occurs to any User Data or Personal Data (including, Personal Data Breach), or that involves the availability and integrity of the company’s systems or network.

Examples of Security Incidents include:

- Loss or theft of data or equipment on which data is stored (e.g., laptops, mobile phones, etc.)
- Denial of Service
- Hacking attack
- Unauthorized use of Core Eight’s digital resources
- Policy or system failure (e.g., a policy that does not require multiple overlapping security measures—if backup security measures are absent, failure of a single protective system can leave data vulnerable)
- Human error or employee negligence (e.g., leaving a password list in a publicly accessible location, technical staff misconfiguring a security service or device, etc.)
- Attempted fraud involving electronic systems or physical (non-electronic) systems/functions
- Suspected impropriety by user/ service provider/vendor

Monitoring systems are deployed 24/7 to detect anomalies and service disruptions. Service interruptions and maintenance notifications are sent to customers (**21**). Opening an incident ticket is done manually by one of Core Eight’s employees in cases of (a) breaches of the system security, (b) availability, (c) confidentiality, and (d) customers reported issues.

In the event of an outage or a service issue, a notification is sent to the customers. An incident management application is available to Core Eight’s employees in order to report breaches of the system Security, Availability and Confidentiality. Customers report issues to their assigned account managers through support application, emails, or phone. Critical incidents are discussed in the risk assessment meetings. Service interruptions are communicated to customers through email notifications.

Security Incident Response Policy

Core Eight has a security incident response management policy. Incidents trigger tickets and are tracked to resolution (**40**). Whenever a security incident of a physical or electronic nature is suspected or confirmed, all parties covered by this policy are expected to follow appropriate procedures detailed in this policy. Appropriate compliance and legal personnel are informed of personal data breaches to assist in the response to, and communication of, security incidents internally and externally.

The response process consists of three phases:

- 1) **Identification:** The security incident is recognized, reported to the Security Response Team (SRT), and confirmed.
- 2) **Assessment:** The SRT analyzes the security incident and evaluates it for possible causes.
- 3) **Response:** The SRT responds to each security incident.

If any security incident also involves a personal data breach, then the company will also follow the steps which are applicable for such breach (as detailed under “Personal Data Breach”).

Risk Assessment

The process of Risk Assessment is a critical component of Core Eight’s internal control system. The purpose of Core Eight’s Risk A comprehensive risk assessment identifies and evaluates changes to business objectives, commitments and requirements, internal operations and external factors that threaten the achievement of business objectives is performed. As part of this process, threats to system security are identified, evaluated and the risk from these threats is formally assessed. The process is documented and maintained and all remediation activities must be approved by management (16).

Risk Assessment Meeting

Risks and threats are evaluated by key Core Eight stakeholders during an annual meeting. Action items are documented within minutes of the meeting (15). Environmental, regulatory, and technological changes are monitored, their effects assessed, and their policies updated accordingly. Summarized protocol (MOM) is saved in a dedicated folder and sent by email to relevant managers. Decisions based on the meeting are assigned to resource including a due date for execution and managed through Core Eight’s Change Management application. The DPO communicates the need to promote a DPIA in cases where there is a potentially adverse effect with regard to individuals’ privacy rights. In addition, Core Eight assesses on an annual basis, the risks that vendors and business partners represent to the achievement of the company’s objectives (18).

Risk Mitigation

Once the severity and likelihood of a potential risk have been assessed, management considers how the risk should be mitigated. The mitigation process involves making inferences based on assumptions about the risk and carrying out a cost-benefit analysis. Necessary actions are taken to reduce the level of severity or the likelihood of the risk occurring and identify the control activities necessary to mitigate the risk. Core Eight selects and develops control activities that contribute to risk mitigation which achieves the company’s acceptable objective levels. The risk mitigation process is integrated with the company’s risk assessment. Risk mitigation activities include the development of planned policies, procedures, communications, and alternative processing solutions to respond to, mitigate, and recover from security events that disrupt business operations. Those policies and procedures include monitoring processes and information and communications to meet the Company’s objectives during response, mitigation, and recovery efforts (17). In addition, Core Eight has implemented a vendor management policy which details the vendor termination process. The policy is reviewed and approved annually (19).

The Management Team considers how the environment, complexity, nature, and scope of its operations affect the selection and development of control activities. The relevant business processes are thoroughly controlled using a balance of approaches to mitigate risks, considering both manual and automated controls. The financial impacts of the risks are also taken into consideration during the process.

Confidentiality Procedures

Customer confidentiality is of great importance to Core Eight. As such, Core Eight has implemented security measures to ensure the confidentiality of its customers' sensitive personal information (SPI). The security measures aim to prevent unauthorized access, disclosure, alteration, or destruction of sensitive personal information. Customer data has a single classification according to Core Eight's information security policy. Upon customer request at the end of a contract agreement, Core Eight will dispose of customer confidential information (54). Business partners are required to sign an agreement containing a confidentiality clause (53). Third-party infrastructure providers sign confidentiality agreements with Core Eight in order to maintain system confidentiality, which conforms to Core Eight's confidentiality policy.

Equipment containing sensitive information is disposed of only after the sensitive information has been wiped out, including revocation of access permissions to the systems and premises, as well as the return of company property and equipment. Customer data at rest is encrypted and hosted separately via secured storage services, provided by Amazon Web Services. Access to Core Eight's DB resources, which are located within the production environment, is restricted to authorized personnel. Access to the production environment is performed using two-factor authentication (26). Access to the production environment is restricted to authorized personnel based on job function and least privilege. Access to the Amazon Web Services management interface is performed using MFA and is restricted to authorized personnel. Encryption between company's customers and the Application is enabled using an authenticated TLS tunnel. Additionally, the input and output of customer sessions and transactions are performed using a unique token that is assigned automatically. Finally, a risk assessment meeting is performed on a quarterly basis in order to evaluate risks and threats, and to discuss and address security, confidentiality and availability non-compliance issues. Minutes of the meetings are retained. In the event that a disclosed confidentiality practice is discontinued or changed to be less restrictive, impacted customers are notified.

Subservice Organizations carved-out controls: Amazon Web Services

The subservice organization is expected to:

- Implement controls to enable security and monitoring tools within the production environment
- Implement logical-access security measures to infrastructure components including native security or security software and appropriate configuration settings
- Restrict access to virtual and physical servers, software, firewalls, and physical storage to authorized individuals
- Review the list of users and permissions on a regular basis
- Implement controls to:
 - Provide access only to authorized persons
 - Remove access when no longer appropriate
 - Secure the facilities to permit access only to authorized persons
 - Monitor access to the facilities
- Be consistent with defined system security as it relates to the design, acquisition, implementation, configuration modification, and management of infrastructure and software
- Maintain system components, including configurations consistent with the defined system security, related policies
- Allow only authorized tested and documented changes to be made to the system

Complementary User Entity Controls (CUECs)

In designing its system, Core Eight allows for certain complementary controls to be implemented by user organizations to meet certain criteria applicable to Security, Availability and Confidentiality. A customer organization's overall internal control structure should be in operation and evaluated in conjunction with Core Eight's controls presented in this Section of the report.

The Kost Forer Gabbay and Kasierer (KFGK) examination was limited to the design of the controls in place at Core Eight as they relate to Core Eight's customers. Accordingly, the examination did not extend to any controls beyond those listed in this report or those in place at customer organizations. The Complementary User Entity Controls section describes controls that have to be placed in operation at customers to complement Core Eight's controls. It is each interested party's responsibility to evaluate the User Entity control considerations presented in this section in relation to the internal controls that are in place at customer organizations in order to obtain a complete understanding of the total internal control structure surrounding the Core Eight Hosted Services and Application and to assess risk control. The portions of the internal control provided by the customer organizations are to be evaluated together with Core Eight. If effective customer organization internal controls are not in place, Core Eight's controls may not be adequate to compensate for such weaknesses. Furthermore, this list is only a partial list of controls that customer organizations should have in place in order to complement the controls of Core Eight.

#	User Entities Control Description	Criteria
1	User entities are responsible to take security measures to protect the usernames and passwords of the employees authorized to use the company platform and promptly notify the company if the Company believes its user identification name or password have been used inappropriately or the confidentiality of the information made available through their use has been compromised.	CC6.1, CC6.6
2	User Entities are responsible to implement controls to ensure that sensitive permissions are reviewed and approved.	CC6.1, CC6.2, CC6.3
3	User Entities are responsible to implement controls to ensure that MFA configuration is controlled and managed (MFA should not be turned off. If requested, the user entity should treat this user with high security, measurements). The User Entities are responsible to protect the MFA elements properly.	CC6.1, CC6.6
4	User entities are responsible to implement controls to ensure that personal data is processed legally and not shared with unauthorized third parties.	CC6.1, CC6.6
5	User entities are responsible to define the list of authorized people in the organization with access to the company and the access levels each person should be granted.	CC6.1, CC6.2, CC6.3, CC6.6
6	User entities are responsible to notify the company as soon as possible in any case of a breach related to confidential information.	CC6.6, C1.1, CC7.5
7	User entities should review reports generated by the company platform for accuracy and completeness.	CC4.1, CC4.2, CC7.1
8	User entities should: <ul style="list-style-type: none"> • Implement monitoring procedures to identify and investigate errors and discrepancies in data processed by the company platform. • Educate users on how to identify and report errors and discrepancies in data processed by the company platform. • The User entities should regularly monitor the Logs and events generated by the users to identify abnormal behavior and unauthorized access. 	CC4.1, CC4.2, CC7.1
9	User entities should reconcile data processed by the company platform with other systems and data sources on a regular basis.	CC4.1, CC4.2, CC7.1
10	User entities should develop and implement an incident response plan to respond to security incidents and other disruptions to the company platform. User entities should regularly test the incident response plan to ensure that it is effective.	CC7.4, CC7.5
11	Safeguarding access credentials, API keys, and authentication mechanisms used to interact with the Core Eight AI Service, ensuring that only authorized personnel have access.	CC6.1, CC6.2, CC6.4

Section IV - Description of Criteria, Controls, Tests and Results of Tests

Testing Performed and Results of Tests of Entity-Level Controls

In planning the nature, timing and extent of its testing of the controls specified by Core Eight Ltd. KFGK considered the aspects of Core Eight control environment, risk assessment processes, information and communication and management monitoring procedures and performed such procedures as we considered necessary in the circumstances.

Procedures for Assessing Completeness and Accuracy of Information Provided by the Entity (IPE)

For tests of controls requiring the use of IPE, including Electronic Audit Evidence (EAE) (e.g., controls requiring system-generated populations for sample-based testing), we performed a combination of the following procedures where possible based on the nature of the IPE to address the completeness, accuracy, and data integrity of the data or reports used: (1) inspect the source of the IPE, (2) inspect the query, script, or parameters used to generate the IPE, (3) tie data between the IPE and the source, and/or (4) inspect the IPE for anomalous gaps in sequence or timing to determine the data is complete, accurate, and maintains its integrity. In addition to the above procedures, for tests of controls requiring management's use of IPE in the execution of the controls (e.g., periodic reviews of user access listings), we inspected management's procedures to assess the validity of the IPE source and the completeness, accuracy, and integrity of the data or reports.

Criteria and control

On the pages that follow, the applicable Trust Services Criteria and the controls to meet the criteria have been specified by and are the responsibility of Core Eight Ltd. The testing performed by Kost Forer Gabbay and Kasierer (KFGK) and the results of tests are the responsibility of the service auditor.

Control Environment

CC1.1 / COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
3	An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy.	Inspected the Core8's organization chart and determined that Core8 had an approved organizational chart defining management authorities and reporting hierarchy.	No deviations noted.
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis. Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	No deviations noted.
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.
7	Job descriptions are documented and maintained within the Core8 website. Candidates go through screening and appropriate reference checks.	Inspected the job description documentation and determined that job description was documented and maintained within the Core8 website. Inspected the documentation of the pre-employment for a sample of new employees and determined that candidates went through screening and appropriate reference checks.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
9	New employees are required to sign a standard employment agreement outlining the confidentiality and the intellectual property clauses.	Inspected the signed employment agreement for a sample of new employees and determined the agreement included confidentiality and intellectual property clauses.	No deviations noted.
53	Business partners are required to sign an agreement containing a confidentiality clause.	Inspected the third-party confidentiality agreements and determined that the confidentiality agreement was disclaimed as it relates to contracts with infrastructure third-party providers.	No deviations 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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
1	The Board of Directors meets on a quarterly basis. The Board meeting has a fixed agenda with (1) Financial aspects details, (2) HR, (3) Pipeline of clients, (4) Support issues review, (5) Discussion on the product and new features.	Inspected a sample of board meeting minutes and invitations and determined that the board met on a quarterly basis. Meeting minutes were retained.	No deviations noted.

CC1.3 / COSO Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
1	The Board of Directors meets on a quarterly basis. The Board meeting has a fixed agenda with (1) Financial aspects details, (2) HR, (3) Pipeline of clients, (4) Support issues review, (5) Discussion on the product and new features.	Inspected a sample of board meeting minutes and invitations and determined that the board met on a quarterly basis. Meeting minutes were retained.	No deviations noted.
2	The management of the company meets on at least a monthly basis to discuss on-going issues and updates.	Inspected a sample of management meeting minutes and invitations and determined that the management met on monthly basis in order discuss on-going issues and updates. Meeting minutes were retained.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
3	An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy.	Inspected the Core8's organization chart and determined that Core8 had an approved organizational chart defining management authorities and reporting hierarchy.	No deviations noted.
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis. Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	No deviations noted.
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.

CC1.4 / COSO Principle 4: The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis. Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.
7	Job descriptions are documented and maintained within the Core8 website. Candidates go through screening and appropriate reference checks.	Inspected the job description documentation and determined that job description was documented and maintained within the Core8 website. Inspected the documentation of the pre-employment for a sample of new employees and determined that candidates went through screening and appropriate reference checks.	No deviations noted.
8	New employees go through an onboarding process during which, among others, are communicated their responsibilities and the different Core8 policies and work procedures.	Inspected the onboarding checklists for a sample of new employee and determined that new employees went through an onboarding process during which, among others, were communicated their responsibilities and the different Core8 policies and work procedures.	No deviations noted.
10	Employees go through annual security awareness training based on the Core8 security policy.	Inspected the security awareness training materials and the list of participants and determined that employees went through awareness training on an annual basis based on the Core8 security policy.	No deviations noted.
11	Personnel responsible for the design, development, implementation, and operation of systems affecting security, availability, confidentiality, undergo training on an ad-hoc basis.	Inspected Core8's R&D training program and the list of participants and determined training was appropriate for the personnel responsible for the design, development, implementation, and operation of	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		systems affecting security, availability, and confidentiality undergo training on an ad-hoc basis.	

CC1.5 / COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
3	An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy.	Inspected the Core8's organization chart and determined that Core8 had an approved organizational chart defining management authorities and reporting hierarchy.	No deviations noted.
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis. Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	No deviations noted.
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.
8	New employees go through an onboarding process during which, among others, are communicated their responsibilities and the different Core8 policies and work procedures.	Inspected the onboarding checklists for a sample of new employee and determined that new employees went through an onboarding process during which, among others, were communicated their responsibilities and the different Core8 policies and work procedures.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
9	New employees are required to sign a standard employment agreement outlining the confidentiality and the intellectual property clauses.	Inspected the signed employment agreement for a sample of new employees and determined the agreement included confidentiality and intellectual property clauses.	No deviations noted.
10	Employees go through annual security awareness training based on the Core8 security policy.	Inspected the security awareness training materials and the list of participants and determined that employees went through awareness training on an annual basis based on the Core8 security policy.	No deviations noted.
11	Personnel responsible for the design, development, implementation, and operation of systems affecting security, availability, confidentiality, undergo training on an ad-hoc basis.	Inspected Core8's R&D training program and the list of participants and determined training was appropriate for the personnel responsible for the design, development, implementation, and operation of systems affecting security, availability, and confidentiality undergo training on an ad-hoc basis.	No deviations noted.

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
4	A description of the Core8 system and its boundaries is documented and communicated to the relevant Core8 employees and to external users through Core8's website.	Inspected the description of Core8's system and its boundaries and determined that it was available to employees within the Core8's internal portal. Inspected the description of Core8's system and its boundaries and determined that it was communicated to external users through Core8's website.	No deviations noted.
7	Job descriptions are documented and maintained within the Core8 website. Candidates go through screening and appropriate reference checks.	Inspected the job description documentation and determined that job description was documented and maintained within the Core8 website.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		Inspected the documentation of the pre-employment for a sample of new employees and determined that candidates went through screening and appropriate reference checks.	
15	Risks and threats are evaluated by key Core8 stakeholders during an annual meeting. Action items are documented within minutes of the meeting.	Inspected the meeting minutes and invitation of the annual risk assessment review meeting and determined that risks and threats were evaluated by key Core8 stakeholders during an annual risk assessment. Minutes of risk assessment meetings and action items were documented.	No deviations 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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
3	An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy.	Inspected the Core8's organization chart and determined that Core8 had an approved organizational chart defining management authorities and reporting hierarchy.	No deviations noted.
4	A description of the Core8 system and its boundaries is documented and communicated to the relevant Core8 employees and to external users through Core8's website.	Inspected the description of Core8's system and its boundaries and determined that it was available to employees within the Core8's internal portal. Inspected the description of Core8's system and its boundaries and determined that it was communicated to external users through Core8's website.	No deviations noted.
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.
8	New employees go through an onboarding process during which, among others, are communicated their responsibilities and the different Core8 policies and work procedures.	Inspected the onboarding checklists for a sample of new employee and determined that new employees went through an onboarding process during which, among others, were communicated their responsibilities and the different Core8 policies and work procedures.	No deviations noted.
10	Employees go through annual security awareness training based on the Core8 security policy.	Inspected the security awareness training materials and the list of participants and determined that employees went through awareness training on an annual basis based on the Core8 security policy.	No deviations noted.
10	Employees go through annual security awareness training based on the Core8 security policy.	Inspected the security awareness training materials and the list of participants and determined that employees went through awareness training on an annual basis based on the Core8 security policy.	No deviations noted.
13	New features are communicated to employees by release notes emails.	Inspected a sample of release notes and determined that new features were communicated to employees by release notes emails.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

CC2.3 / COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
4	A description of the Core8 system and its boundaries is documented and communicated to the relevant Core8 employees and to external users through Core8's website.	Inspected the description of Core8's system and its boundaries and determined that it was available to employees within the Core8's internal portal. Inspected the description of Core8's system and its boundaries and determined that it was communicated to external users through Core8's website.	No deviations noted.
12	New features are communicated to customers, if relevant, through emails through the account manager.	Inspected a sample of release notes and determined that new features were communicated to customers through emails.	No deviations noted.
20	Service interruptions and maintenance notifications are sent to customers.	Inspected the uptime status page and determined that there were no significant downtimes during the audit period.	No deviations noted.
21	Uptime requirements are defined in the SLA agreement. The agreement is communicated to the customers as part of the contract.	Inspected Core8's SLA and determined that uptime requirements to customer issues was defined in the internal SLA.	No deviations noted.

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
15	Risks and threats are evaluated by key Core8 stakeholders during an annual meeting. Action items are documented within minutes of the meeting.	Inspected the meeting minutes and invitation of the annual risk assessment review meeting and determined that risks and threats were evaluated by key Core8 stakeholders during an annual risk assessment. Minutes of risk assessment meetings and action items were documented.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

16	<p>A comprehensive risk assessment that identifies and evaluates changes to business objectives, commitments and requirements, internal operations and external factors that threaten the achievement of business objectives is performed. As part of this process, threats to system security are identified, evaluated and the risk from these threats is formally assessed. The process is documented and maintained and all remediation activities must be approved by management.</p>	<p>Inspected the risk assessment process document and determined that a comprehensive risk assessment that identified and evaluated changes to business objectives, commitments and requirements, internal operations, and external factors that threatened the achievement of business objectives was performed periodically.</p> <p>Inspected the risk assessment process document and determined that the process was documented and approved by management.</p>	No deviations noted.
17	<p>Risk mitigation activities include the development of planned policies, procedures, communications, and alternative processing solutions to respond to, mitigate, and recover from security events that disrupt business operations. Those policies and procedures include monitoring processes and information and communications to meet the Company's objectives during response, mitigation, and recovery efforts.</p>	<p>Inspected the mitigation plans documentation associated with the identified risks and determined that those policies and procedures mitigation plans included monitoring processes, information and communications to meet Core8's objectives during response, mitigation, and recovery efforts.</p>	No deviations 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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
1	<p>The Board of Directors meets on a quarterly basis. The Board meeting has a fixed agenda with (1) Financial aspects details, (2) HR, (3) Pipeline of clients, (4) Support issues review, (5) Discussion on the product and new features.</p>	<p>Inspected a sample of board meeting minutes and invitations and determined that the board met on a quarterly basis. Meeting minutes were retained.</p>	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

2	The management of the company meets on at least a monthly basis to discuss on-going issues and updates.	Inspected a sample of management meeting minutes and invitations and determined that the management met on monthly basis in order discuss on-going issues and updates. Meeting minutes were retained.	No deviations noted.
15	Risks and threats are evaluated by key Core8 stakeholders during an annual meeting. Action items are documented within minutes of the meeting.	Inspected the meeting minutes and invitation of the annual risk assessment review meeting and determined that risks and threats were evaluated by key Core8 stakeholders during an annual risk assessment. Minutes of risk assessment meetings and action items were documented.	No deviations noted.
16	A comprehensive risk assessment that identifies and evaluates changes to business objectives, commitments and requirements, internal operations and external factors that threaten the achievement of business objectives is performed. As part of this process, threats to system security are identified, evaluated and the risk from these threats is formally assessed. The process is documented and maintained and all remediation activities must be approved by management.	Inspected the risk assessment process document and determined that a comprehensive risk assessment that identified and evaluated changes to business objectives, commitments and requirements, internal operations, and external factors that threatened the achievement of business objectives was performed periodically. Inspected the risk assessment process document and determined that the process was documented and approved by management.	No deviations noted.
17	Risk mitigation activities include the development of planned policies, procedures, communications, and alternative processing solutions to respond to, mitigate, and recover from security events that disrupt business operations. Those policies and procedures include monitoring processes and information and communications to meet the Company's objectives during response, mitigation, and recovery efforts.	Inspected the mitigation plans documentation associated with the identified risks and determined that those policies and procedures mitigation plans included monitoring processes, information and communications to meet Core8's objectives during response, mitigation, and recovery efforts.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.
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CC3.3 / COSO Principle 8: The entity considers the potential for fraud in assessing risks to the achievement of objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
1	The Board of Directors meets on a quarterly basis. The Board meeting has a fixed agenda with (1) Financial aspects details, (2) HR, (3) Pipeline of clients, (4) Support issues review, (5) Discussion on the product and new features.	Inspected a sample of board meeting minutes and invitations and determined that the board met on a quarterly basis. Meeting minutes were retained.	No deviations noted.
2	The management of the company meets on at least a monthly basis to discuss on-going issues and updates.	Inspected a sample of management meeting minutes and invitations and determined that the management met on monthly basis in order discuss on-going issues and updates. Meeting minutes were retained.	No deviations noted.
15	Risks and threats are evaluated by key Core8 stakeholders during an annual meeting. Action items are documented within minutes of the meeting.	Inspected the meeting minutes and invitation of the annual risk assessment review meeting and determined that risks and threats were evaluated by key Core8 stakeholders during an annual risk assessment. Minutes of risk assessment meetings and action items were documented.	No deviations noted.
16	A comprehensive risk assessment that identifies and evaluates changes to business objectives, commitments and requirements, internal operations and external factors that threaten the achievement of business objectives is performed. As part of this process, threats to system security are identified, evaluated and the risk from these threats is formally assessed. The process is documented and maintained and all remediation activities must be approved by management.	Inspected the risk assessment process document and determined that a comprehensive risk assessment that identified and evaluated changes to business objectives, commitments and requirements, internal operations, and external factors that threatened the achievement of business objectives was performed periodically. Inspected the risk assessment process document and determined that the process was documented and approved by management.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
17	Risk mitigation activities include the development of planned policies, procedures, communications, and alternative processing solutions to respond to, mitigate, and recover from security events that disrupt business operations. Those policies and procedures include monitoring processes and information and communications to meet the Company's objectives during response, mitigation, and recovery efforts.	Inspected the mitigation plans documentation associated with the identified risks and determined that those policies and procedures mitigation plans included monitoring processes, information and communications to meet Core8's objectives during response, mitigation, and recovery efforts.	No deviations noted.
37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.

CC3.4 / COSO Principle 9: The entity identifies and assesses changes that could significantly impact the system of internal control.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
2	The management of the company meets on at least a monthly basis to discuss on-going issues and updates.	Inspected a sample of management meeting minutes and invitations and determined that the management met on monthly basis in order discuss on-going issues and updates. Meeting minutes were retained.	No deviations noted.
37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.
49	Core8 has developed a Disaster Recovery Plan in order to continue to provide critical services in the event of a disaster. The DR is tested on an annual basis	Inspected the disaster recovery plan and determined that Core8 developed a disaster recovery plan in order to continue to provide critical services in the event of a disaster.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		Inspected the disaster recovery test report and the steps that were taken to recover from the disaster and determined that the disaster recovery plan was tested on an annual basis and results were documented.	

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
18	Core8 assesses on an annual basis, the risks that vendors and business partners represent to the achievement of the company's objectives.	Inspected the mapping vendors' documentation and their risk assessment and determined that Core8 assessed, on an annual basis, the risks that vendors and business partners represented to the achievement of Core8's objectives.	No deviations noted.
20	Service interruptions and maintenance notifications are sent to customers.	Inspected the uptime status page and determined that there were no significant downtimes during the audit period.	No deviations noted.
22	Actions performed on the production environment, including OS, DB and application are monitored, logged and reviewed. Alerts are triggered upon the identification of an anomaly.	Inspected the monitoring logs and determined that actions performed on the production and database environments were logged and reviewed. Inspected the audit trail tool configuration and determined that actions performed on the production environment, including OS, DB and application were configured.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

23	<p>Core8 uses a suite of monitoring tools in order to monitor its service. The production environment, including the servers and application, is monitored by the Operation Team. Key Core8 personnel are notified of events related to the security, availability, or confidentiality of service to clients.</p>	<p>Inspected the monitoring tool's dashboards and determined that Core8 used a suite of monitoring tools to monitor its service.</p> <p>Inspected the system tool monitoring configuration and determined that alerts were sent to relevant stakeholders based on pre-defined rules.</p> <p>Inspected a sample of alerts notification and determined that notifications related to the security of service to clients were reviewed and processed.</p>	No deviations noted.
37	<p>An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.</p>	<p>Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.</p>	No deviations 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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
2	<p>The management of the company meets on at least a monthly basis to discuss on-going issues and updates.</p>	<p>Inspected a sample of management meeting minutes and invitations and determined that the management met on monthly basis in order discuss on-going issues and updates. Meeting minutes were retained.</p>	No deviations noted.
20	<p>Service interruptions and maintenance notifications are sent to customers.</p>	<p>Inspected the uptime status page and determined that there were no significant downtimes during the audit period.</p>	No deviations noted.
22	<p>Actions performed on the production environment, including OS, DB and application are monitored, logged and reviewed. Alerts are triggered upon the identification of an anomaly.</p>	<p>Inspected the monitoring logs and determined that actions performed on the production and database environments were logged and reviewed.</p>	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		Inspected the audit trail tool configuration and determined that actions performed on the production environment, including OS, DB and application were configured.	
23	Core8 uses a suite of monitoring tools in order to monitor its service. The production environment, including the servers and application, is monitored by the Operation Team. Key Core8 personnel are notified of events related to the security, availability, or confidentiality of service to clients.	<p>Inspected the monitoring tool's dashboards and determined that Core8 used a suite of monitoring tools to monitor its service.</p> <p>Inspected the system tool monitoring configuration and determined that alerts were sent to relevant stakeholders based on pre-defined rules.</p> <p>Inspected a sample of alerts notification and determined that notifications related to the security of service to clients were reviewed and processed.</p>	No deviations noted.

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
3	An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy.	Inspected the Core8's organization chart and determined that Core8 had an approved organizational chart defining management authorities and reporting hierarchy.	No deviations noted.
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.
15	Risks and threats are evaluated by key Core8 stakeholders during an annual meeting. Action items are documented within minutes of the meeting.	Inspected the meeting minutes and invitation of the annual risk assessment review meeting and determined that risks and threats were evaluated by key Core8 stakeholders during an annual risk assessment. Minutes of risk assessment meetings and action items were documented.	No deviations noted.
16	A comprehensive risk assessment that identifies and evaluates changes to business objectives, commitments and requirements, internal operations and external factors that threaten the achievement of business objectives is performed. As part of this process, threats to system security are identified, evaluated and the risk from these threats is formally assessed. The process is documented and maintained and all remediation activities must be approved by management.	Inspected the risk assessment process document and determined that a comprehensive risk assessment that identified and evaluated changes to business objectives, commitments and requirements, internal operations, and external factors that threatened the achievement of business objectives was performed periodically. Inspected the risk assessment process document and determined that the process was documented and approved by management.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

17	Risk mitigation activities include the development of planned policies, procedures, communications, and alternative processing solutions to respond to, mitigate, and recover from security events that disrupt business operations. Those policies and procedures include monitoring processes and information and communications to meet the Company's objectives during response, mitigation, and recovery efforts.	Inspected the mitigation plans documentation associated with the identified risks and determined that those policies and procedures mitigation plans included monitoring processes, information and communications to meet Core8's objectives during response, mitigation, and recovery efforts.	No deviations noted.
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CC5.2 / COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis. Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	No deviations noted.
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.
10	Employees go through annual security awareness training based on the Core8 security policy.	Inspected the security awareness training materials and the list of participants and determined that employees went through awareness training on an annual basis based on the Core8 security policy.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
16	A comprehensive risk assessment that identifies and evaluates changes to business objectives, commitments and requirements, internal operations and external factors that threaten the achievement of business objectives is performed. As part of this process, threats to system security are identified, evaluated and the risk from these threats is formally assessed. The process is documented and maintained and all remediation activities must be approved by management.	Inspected the risk assessment process document and determined that a comprehensive risk assessment that identified and evaluated changes to business objectives, commitments and requirements, internal operations, and external factors that threatened the achievement of business objectives was performed periodically. Inspected the risk assessment process document and determined that the process was documented and approved by management.	No deviations noted.
17	Risk mitigation activities include the development of planned policies, procedures, communications, and alternative processing solutions to respond to, mitigate, and recover from security events that disrupt business operations. Those policies and procedures include monitoring processes and information and communications to meet the Company's objectives during response, mitigation, and recovery efforts.	Inspected the mitigation plans documentation associated with the identified risks and determined that those policies and procedures mitigation plans included monitoring processes, information and communications to meet Core8's objectives during response, mitigation, and recovery efforts.	No deviations noted.

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
3	An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy.	Inspected the Core8's organization chart and determined that Core8 had an approved organizational chart defining management authorities and reporting hierarchy.	No deviations noted.
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.
19	Core8 has implemented a vendor management policy which details the vendor termination process. The policy is reviewed and approved annually.	Inspected the vendor management policy and determined that Core8 detailed the vendor termination process and that the policy was reviewed and approved annually.	No deviations noted.
49	Core8 has developed a Disaster Recovery Plan in order to continue to provide critical services in the event of a disaster. The DR is tested on an annual basis	Inspected the disaster recovery plan and determined that Core8 developed a disaster recovery plan in order to continue to provide critical services in the event of a disaster. Inspected the disaster recovery test report and the steps that were taken to recover from the disaster and determined that the disaster recovery plan was tested on an annual basis and results were documented.	No deviations noted.

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
24	Users are identified through the use of a user ID/password combination using an SSO tool. Strong password configuration settings, where applicable, are enabled including: (1) forced password change at defined intervals, (2) a minimum password length, (3) a limit on the number of tempts to enter a password before the user ID is suspended, and (4) password complexity.	Inspected the SSO tool password configuration settings and determined that strong password configuration settings, where applicable, were enabled on the domain, application and database. Including: (1) forced password change at defined intervals, (2) a minimum password length, (3) a limit on the number of tempts to enter a password before the user ID was suspended, and (4) password complexity.	No deviations noted.
25	The access to the production environment is performed using a two-factor authentication and is restricted to authorized personnel.	Inspected the list of users with access to the production environment and determined that access was restricted to authorized personnel. Inspected the production environment access configuration and determined that authentication was set and enabled using a two-factor.	No deviations noted.
26	The access to the deployment tool requires MFA and is restricted to authorized personnel.	Inspected the list of users with access to the deployment tool and determined that it was restricted to authorized personnel. Inspected the access configuration and determined that authentication was set and enabled using MFA.	No deviations noted.
28	Developers do not have access to the production and database environments. Specific developers can be granted access for specific projects. These accesses are logged and reviewed.	Inspected the list of users with access to the production and database application and determined that only specific developers were granted access for specific projects.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		Inspected the list of users with access to the production and database application and determined that these accesses were logged and reviewed.	
30	Access to the source control tool is performed using MFA and is restricted to authorized personnel.	Inspected the list of users with access to the source control tool and determined that it was restricted to authorized personnel. Inspected the source control tool configuration and determined that authentication was set and enabled using MFA.	No deviations 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 when user access is no longer authorized.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
27	Terminated employees who had access to the production environment have their permissions removed and company equipment returned in a timely manner.	Inspected the offboarding checklists template for and determined that terminated employees who had their permissions removed and company equipment returned in a timely manner. There were no terminated employees during the audit period.	No deviations noted.
31	New employees are granted access to the different environments by a ticketing system process and subject to manager approval.	Inspected the access granting ticket for a sample of new employee and determined that new employees were granted access to the different environments by a ticketing system process and subject to manager approval.	No deviations noted.
32	Permissions to the different environments (production, databases and applications) are reviewed, approved and documented by the Core8 management on an annual basis.	Inspected the user access review document and determined that the permissions for the different environments (production, databases and applications) were reviewed and approved by Core8's management on an annual basis.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
22	Actions performed on the production environment, including OS, DB and application are monitored, logged and reviewed. Alerts are triggered upon the identification of an anomaly.	Inspected the monitoring logs and determined that actions performed on the production and database environments were logged and reviewed. Inspected the audit trail tool configuration and determined that actions performed on the production environment, including OS, DB and application were configured.	No deviations noted.
27	Terminated employees who had access to the production environment have their permissions removed and company equipment returned in a timely manner.	Inspected the offboarding checklists template for and determined that terminated employees who had their permissions removed and company equipment returned in a timely manner. There were no terminated employees during the audit period.	No deviations noted.
31	New employees are granted access to the different environments by a ticketing system process and subject to manager approval.	Inspected the access granting ticket for a sample of new employee and determined that new employees were granted access to the different environments by a ticketing system process and subject to manager approval.	No deviations noted.
32	Permissions to the different environments (production, databases and applications) are reviewed, approved and documented by the Core8 management on an annual basis.	Inspected the user access review document and determined that the permissions for the different environments (production, databases and applications) were reviewed and approved by Core8's management on an annual basis.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

CC6.4: The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
33	Physical access to the offices is restricted to authorized personnel using a personal identification card according to the physical access policy.	Inspected the physical access policy and determined that access to Core8's facility was restricted to authorized personnel using a personal identification card.	No deviations noted.
34	Visitors to the Core8 office are accompanied while on premises.	Inspected the physical access policy and determined that visitors were accompanied while on premises.	No deviations noted.
35	Core8 performs a review of the SOC 2 report of its third party infrastructure provider on an annual basis. Deviations are investigated. The review includes identifying and documenting the controls in place at Core8 to address the CUECs.	Inspected Core8's review of its datacenter infrastructure SOC 2 report and determined that the review was performed annually and included investigation of deviations and identifying and documenting the controls in place at Core8 to address the CUECs.	No deviations noted.

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
33	Physical access to the offices is restricted to authorized personnel using a personal identification card according to the physical access policy.	Inspected the physical access policy and determined that access to Core8's facility was restricted to authorized personnel using a personal identification card.	No deviations noted.
34	Visitors to the Core8 office are accompanied while on premises.	Inspected the physical access policy and determined that visitors were accompanied while on premises.	No deviations noted.
35	Core8 performs a review of the SOC 2 report of its third party infrastructure provider on an annual basis. Deviations are investigated. The review includes identifying and documenting the controls in place at Core8 to address the CUECs.	Inspected Core8's review of its datacenter infrastructure SOC 2 report and determined that the review was performed annually and included investigation of deviations and identifying and documenting the controls in place at Core8 to address the CUECs.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

CC6.6: The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
25	The access to the production environment is performed using a two-factor authentication and is restricted to authorized personnel.	<p>Inspected the list of users with access to the production environment and determined that access was restricted to authorized personnel.</p> <p>Inspected the production environment access configuration and determined that authentication was set and enabled using a two-factor.</p>	No deviations noted.
26	The access to the deployment tool requires MFA and is restricted to authorized personnel.	<p>Inspected the list of users with access to the deployment tool and determined that it was restricted to authorized personnel.</p> <p>Inspected the access configuration and determined that authentication was set and enabled using MFA.</p>	No deviations noted.
28	Developers do not have access to the production and database environments. Specific developers can be granted access for specific projects. These accesses are logged and reviewed.	<p>Inspected the list of users with access to the production and database application and determined that only specific developers were granted access for specific projects.</p> <p>Inspected the list of users with access to the production and database application and determined that these accesses were logged and reviewed.</p>	No deviations noted.
29	Access to system resources is protected through a combination of firewalls, VPNs, native operating system security, database management system security, application controls and intrusion detection monitoring software.	Inspected the system architecture diagram and determined that access was protected through a combination of firewalls, VPNs, native operating system security, database management system security, application controls and intrusion detection monitoring software.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
30	Access to the source control tool is performed using MFA and is restricted to authorized personnel.	Inspected the list of users with access to the source control tool and determined that it was restricted to authorized personnel. Inspected the source control tool configuration and determined that authentication was set and enabled using MFA.	No deviations noted.
37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.
52	Interactions between customers and the Core8 platform are performed by using an encrypted channel based on an authenticated SSL connection.	Inspected the Core8 platform certificate and network settings and determined that encryption between Core8 customers and the Core8 application was enabled using an authenticated SSL connection.	No deviations 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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
27	Terminated employees who had access to the production environment have their permissions removed and company equipment returned in a timely manner.	Inspected the offboarding checklists template for and determined that terminated employees who had their permissions removed and company equipment returned in a timely manner. There were no terminated employees during the audit period.	No deviations noted.
29	Access to system resources is protected through a combination of firewalls, VPNs, native operating system security, database management system security, application controls and intrusion detection monitoring software.	Inspected the system architecture diagram and determined that access was protected through a combination of firewalls, VPNs, native operating system security, database management system security, application controls and intrusion detection monitoring software.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
31	New employees are granted access to the different environments by a ticketing system process and subject to manager approval.	Inspected the access granting ticket for a sample of new employee and determined that new employees were granted access to the different environments by a ticketing system process and subject to manager approval.	No deviations noted.
51	Customer passwords are encrypted within the database.	Inspected the database configuration and determined that the customer's passwords were encrypted.	No deviations noted.
52	Interactions between customers and the Core8 platform are performed by using an encrypted channel based on an authenticated SSL connection.	Inspected the Core8 platform certificate and network settings and determined that encryption between Core8 customers and the Core8 application was enabled using an authenticated SSL connection.	No deviations 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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
27	Terminated employees who had access to the production environment have their permissions removed and company equipment returned in a timely manner.	Inspected the offboarding checklists template for and determined that terminated employees who had their permissions removed and company equipment returned in a timely manner. There were no terminated employees during the audit period.	No deviations noted.
31	New employees are granted access to the different environments by a ticketing system process and subject to manager approval.	Inspected the access granting ticket for a sample of new employee and determined that new employees were granted access to the different environments by a ticketing system process and subject to manager approval.	No deviations noted.
37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

38	Antivirus software is installed on workstations and laptops supporting such software.	Inspected the devices' configuration and determined that an antivirus was installed on all workstations and laptops in order to detect and prevent infection of unauthorized or malicious software.	No deviations noted.
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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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
23	Core8 uses a suite of monitoring tools in order to monitor its service. The production environment, including the servers and application, is monitored by the Operation Team. Key Core8 personnel are notified of events related to the security, availability, or confidentiality of service to clients.	<p>Inspected the monitoring tool's dashboards and determined that Core8 used a suite of monitoring tools to monitor its service.</p> <p>Inspected the system tool monitoring configuration and determined that alerts were sent to relevant stakeholders based on pre-defined rules.</p> <p>Inspected a sample of alerts notification and determined that notifications related to the security of service to clients were reviewed and processed.</p>	No deviations noted.
36	Vulnerability scans are performed on all the code using a dedicated tool in order to identify issues within the application.	Inspected the vulnerability scans results and determined that vulnerability scans were performed continuously in order to detect potential product issues. Issues were tracked and resolved.	No deviations noted.
37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
23	Core8 uses a suite of monitoring tools in order to monitor its service. The production environment, including the servers and application, is monitored by the Operation Team. Key Core8 personnel are notified of events related to the security, availability, or confidentiality of service to clients.	<p>Inspected the monitoring tool's dashboards and determined that Core8 used a suite of monitoring tools to monitor its service.</p> <p>Inspected the system tool monitoring configuration and determined that alerts were sent to relevant stakeholders based on pre-defined rules.</p> <p>Inspected a sample of alerts notification and determined that notifications related to the security of service to clients were reviewed and processed.</p>	No deviations noted.
36	Vulnerability scans are performed on all the code using a dedicated tool in order to identify issues within the application.	Inspected the vulnerability scans results and determined that vulnerability scans were performed continuously in order to detect potential product issues. Issues were tracked and resolved.	No deviations noted.
37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.
38	Antivirus software is installed on workstations and laptops supporting such software.	Inspected the devices' configuration and determined that an antivirus was installed on all workstations and laptops in order to detect and prevent infection of unauthorized or malicious software.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
21	Uptime requirements are defined in the SLA agreement. The agreement is communicated to the customers as part of the contract.	Inspected Core8's SLA and determined that uptime requirements to customer issues was defined in the internal SLA.	No deviations noted.
23	Core8 uses a suite of monitoring tools in order to monitor its service. The production environment, including the servers and application, is monitored by the Operation Team. Key Core8 personnel are notified of events related to the security, availability, or confidentiality of service to clients.	Inspected the monitoring tool's dashboards and determined that Core8 used a suite of monitoring tools to monitor its service. Inspected the system tool monitoring configuration and determined that alerts were sent to relevant stakeholders based on pre-defined rules. Inspected a sample of alerts notification and determined that notifications related to the security of service to clients were reviewed and processed.	No deviations noted.
36	Vulnerability scans are performed on all the code using a dedicated tool in order to identify issues within the application.	Inspected the vulnerability scans results and determined that vulnerability scans were performed continuously in order to detect potential product issues. Issues were tracked and resolved.	No deviations noted.
37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
20	Service interruptions and maintenance notifications are sent to customers.	Inspected the uptime status page and determined that there were no significant downtimes during the audit period.	No deviations noted.
37	An external penetration test is performed on an annual basis. Critical and high issues are investigated and resolved.	Inspected the external penetration test report and determined that it was performed on an annual basis. Critical and high issues were investigated and resolved.	No deviations noted.
39	Core8 has a security incident response management policy. Incidents trigger tickets and are tracked to resolution. Root cause analysis is performed following security incidents.	Inspected the security incident response policy and determined it included guidelines on how to perform a root cause analysis. During the audit period, no security events were occurred.	No deviations noted.

CC7.5: The entity identifies, develops, and implements activities to recover from identified security incidents.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
20	Service interruptions and maintenance notifications are sent to customers.	Inspected the uptime status page and determined that there were no significant downtimes during the audit period.	No deviations noted.
39	Core8 has a security incident response management policy. Incidents trigger tickets and are tracked to resolution. Root cause analysis is performed following security incidents.	Inspected the security incident response policy and determined it included guidelines on how to perform a root cause analysis. During the audit period, no security events were occurred.	No deviations noted.
49	Core8 has developed a Disaster Recovery Plan in order to continue to provide critical services in the event of a disaster. The DR is tested on an annual basis	Inspected the disaster recovery plan and determined that Core8 developed a disaster recovery plan in order to continue to provide critical services in the event of a disaster.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
		Inspected the disaster recovery test report and the steps that were taken to recover from the disaster and determined that the disaster recovery plan was tested on an annual basis and results were documented.	

Change Management

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.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
40	There is a documented change management policy. The policy is reviewed and approved on an annual basis.	Inspected Core8's change management policy document and determined that Security had its change management processes documented within the policy. Inspected Core8's change management policy document and determined that the document was reviewed and approved on an annual basis.	No deviations noted.
41	Design, acquisition, implementation, configuration, modification, and management of infrastructure and software are documented and approved within the change management application. Change management tickets are prioritized and labeled based on development phase and urgency. Infrastructure Changes follow the same process as the code changes.	Inspected a sample of sprint meeting invitations and determined that design, acquisition, implementation, configuration, modification, and management of infrastructure and software were documented and approved by the management team based on development phase and urgency. Infrastructure changes followed the same process as the code changes.	No deviations noted.
42	Tickets in the change management tool are connected to the source control tool in order to link the request to the code change.	Inspected a sample of change management tickets and determined that changes were documented and prioritized using tasks within the change management application. The changes were connected to the source control and were linked to the request for the actual code change.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
43	Software and Infrastructure code changes are reviewed along with the pull request performed by the team leader. The code review is documented on the source control tool. Code review is mandatory in order to continue in the SDLC process and deploy a version to the production environment.	For a sample of commits, inspected the pull requests that were deployed to the production environment during the audit period we determined that software and infrastructure code changes were reviewed along with the pull request performed by the developer. Inspected the source control tool configuration and determined that code review was mandatory as part of the SDLC process and deployed a version to the production environment.	No deviations noted.
44	The permission to approve merge requests and to deploy is restricted to authorized personnel.	Inspected the list of users with access to the source control tool and their permissions and determined that permission to approve merge requests was restricted to authorized personnel.	No deviations noted.
45	Automation tests are performed using a dedicated tool on a regular basis in order to identify issues within the application.	For a sample of commits, inspected the pull requests that were deployed to the production environment during the audit period we determined that an automation test was performed using a dedicated tool on a regular basis in order to identify issues within the application.	No deviations noted.
46	A successful test status is required to continue in the SDLC process.	Inspected a sample of changes that were closed and deployed to the production environment during the audit period and determined that changes went through automated testing. Inspected the source control tool's configuration and determined that a successful test was mandatory in order to continue with the SDLC process.	No deviations noted.

Risk Mitigation

CC9.1: The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis. Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	No deviations noted.
6	An information security policy is documented, reviewed and approved by Core8 management on an annual basis. The security policy is available to Core8 employees within the Core8 portal.	Inspected Core8's Information Security policy and determined that the policy was documented, reviewed, and approved by Core8's management on an annual basis. Inspected Core8's portal and determined that the information security policy was available to Core8 employees within the company internal portal.	No deviations noted.
9	New employees are required to sign a standard employment agreement outlining the confidentiality and the intellectual property clauses.	Inspected the signed employment agreement for a sample of new employees and determined the agreement included confidentiality and intellectual property clauses.	No deviations noted.
10	Employees go through annual security awareness training based on the Core8 security policy.	Inspected the security awareness training materials and the list of participants and determined that employees went through awareness training on an annual basis based on the Core8 security policy.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

15	Risks and threats are evaluated by key Core8 stakeholders during an annual meeting. Action items are documented within minutes of the meeting.	Inspected the meeting minutes and invitation of the annual risk assessment review meeting and determined that risks and threats were evaluated by key Core8 stakeholders during an annual risk assessment. Minutes of risk assessment meetings and action items were documented.	No deviations noted.
16	A comprehensive risk assessment that identifies and evaluates changes to business objectives, commitments and requirements, internal operations and external factors that threaten the achievement of business objectives is performed. As part of this process, threats to system security are identified, evaluated and the risk from these threats is formally assessed. The process is documented and maintained and all remediation activities must be approved by management.	Inspected the risk assessment process document and determined that a comprehensive risk assessment that identified and evaluated changes to business objectives, commitments and requirements, internal operations, and external factors that threatened the achievement of business objectives was performed periodically. Inspected the risk assessment process document and determined that the process was documented and approved by management.	No deviations noted.
17	Risk mitigation activities include the development of planned policies, procedures, communications, and alternative processing solutions to respond to, mitigate, and recover from security events that disrupt business operations. Those policies and procedures include monitoring processes and information and communications to meet the Company's objectives during response, mitigation, and recovery efforts.	Inspected the mitigation plans documentation associated with the identified risks and determined that those policies and procedures mitigation plans included monitoring processes, information and communications to meet Core8's objectives during response, mitigation, and recovery efforts.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

CC9.2: The entity assesses and manages risks associated with vendors and business partners.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
1	The Board of Directors meets on a quarterly basis. The Board meeting has a fixed agenda with (1) Financial aspects details, (2) HR, (3) Pipeline of clients, (4) Support issues review, (5) Discussion on the product and new features.	Inspected a sample of board meeting minutes and invitations and determined that the board met on a quarterly basis. Meeting minutes were retained.	No deviations noted.
2	The management of the company meets on at least a monthly basis to discuss on-going issues and updates.	Inspected a sample of management meeting minutes and invitations and determined that the management met on monthly basis in order discuss on-going issues and updates. Meeting minutes were retained.	No deviations noted.
16	A comprehensive risk assessment that identifies and evaluates changes to business objectives, commitments and requirements, internal operations and external factors that threaten the achievement of business objectives is performed. As part of this process, threats to system security are identified, evaluated and the risk from these threats is formally assessed. The process is documented and maintained and all remediation activities must be approved by management.	Inspected the risk assessment process document and determined that a comprehensive risk assessment that identified and evaluated changes to business objectives, commitments and requirements, internal operations, and external factors that threatened the achievement of business objectives was performed periodically. Inspected the risk assessment process document and determined that the process was documented and approved by management.	No deviations noted.
17	Risk mitigation activities include the development of planned policies, procedures, communications, and alternative processing solutions to respond to, mitigate, and recover from security events that disrupt business operations. Those policies and procedures include monitoring processes and information and communications to meet the Company's objectives during response, mitigation, and recovery efforts.	Inspected the mitigation plans documentation associated with the identified risks and determined that those policies and procedures mitigation plans included monitoring processes, information and communications to meet Core8's objectives during response, mitigation, and recovery efforts.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
18	Core8 assesses on an annual basis, the risks that vendors and business partners represent to the achievement of the company's objectives.	Inspected the mapping vendors' documentation and their risk assessment and determined that Core8 assessed, on an annual basis, the risks that vendors and business partners represented to the achievement of Core8's objectives.	No deviations noted.
19	Core8 has implemented a vendor management policy which details the vendor termination process. The policy is reviewed and approved annually.	Inspected the vendor management policy and determined that Core8 detailed the vendor termination process and that the policy was reviewed and approved annually.	No deviations noted.
33	Physical access to the offices is restricted to authorized personnel using a personal identification card according to the physical access policy.	Inspected the physical access policy and determined that access to Core8's facility was restricted to authorized personnel using a personal identification card.	No deviations noted.
34	Visitors to the Core8 office are accompanied while on premises.	Inspected the physical access policy and determined that visitors were accompanied while on premises.	No deviations noted.
35	Core8 performs a review of the SOC 2 report of its third party infrastructure provider on an annual basis. Deviations are investigated. The review includes identifying and documenting the controls in place at Core8 to address the CUECs.	Inspected Core8's review of its datacenter infrastructure SOC 2 report and determined that the review was performed annually and included investigation of deviations and identifying and documenting the controls in place at Core8 to address the CUECs.	No deviations noted.
53	Business partners are required to sign an agreement containing a confidentiality clause.	Inspected the third-party confidentiality agreements and determined that the confidentiality agreement was disclaimed as it relates to contracts with infrastructure third-party providers.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

Availability

A1.1: The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
20	Service interruptions and maintenance notifications are sent to customers.	Inspected the uptime status page and determined that there were no significant downtimes during the audit period.	No deviations noted.
47	Core8 database is backed up according to the backup policy. The logs are backed up on a daily basis.	Inspected the backup configuration and determined that Core8's database and production were automatically backed up according to their policy. The logs were backed up on a daily basis.	No deviations noted.
48	Core8 databases are replicated in several availability zones.	Inspected the configuration of Core8's production environment and determined that it was replicated to several availability zones.	No deviations noted.
51	Customer passwords are encrypted within the database.	Inspected the database configuration and determined that the customer's passwords were encrypted.	No deviations noted.

A1.2: The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
47	Core8 database is backed up according to the backup policy. The logs are backed up on a daily basis.	Inspected the backup configuration and determined that Core8's database and production were automatically backed up according to their policy. The logs were backed up on a daily basis.	No deviations noted.
48	Core8 databases are replicated in several availability zones.	Inspected the configuration of Core8's production environment and determined that it was replicated to several availability zones.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

A1.3: The entity tests recovery plan procedures supporting system recovery to meet its objectives.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
49	Core8 has developed a Disaster Recovery Plan in order to continue to provide critical services in the event of a disaster. The DR is tested on an annual basis	Inspected the disaster recovery plan and determined that Core8 developed a disaster recovery plan in order to continue to provide critical services in the event of a disaster. Inspected the disaster recovery test report and the steps that were taken to recover from the disaster and determined that the disaster recovery plan was tested on an annual basis and results were documented.	No deviations noted.
50	A restore process is performed and documented on an annual basis.	Inspected the restoration test results and determined that a restore process was performed successfully and documented during the audit period.	No deviations noted.

Confidentiality

C1.1: The entity identifies and maintains confidential information to meet the entity's objectives related to confidentiality.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
1	The Board of Directors meets on a quarterly basis. The Board meeting has a fixed agenda with (1) Financial aspects details, (2) HR, (3) Pipeline of clients, (4) Support issues review, (5) Discussion on the product and new features.	Inspected a sample of board meeting minutes and invitations and determined that the board met on a quarterly basis. Meeting minutes were retained.	No deviations noted.
2	The management of the company meets on at least a monthly basis to discuss on-going issues and updates.	Inspected a sample of management meeting minutes and invitations and determined that the management met on monthly basis in order discuss on-going issues and updates. Meeting minutes were retained.	No deviations noted.
3	An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy.	Inspected the Core8's organization chart and determined that Core8 had an approved organizational chart defining management authorities and reporting hierarchy.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
5	Policies and procedures are documented, reviewed and approved on an annual basis by the management team and available to Core8's employees within the Core8 Website.	Inspected Core8's policies and determined that policies and procedures were documented, reviewed, and approved by the management team on an annual basis. Inspected Core8's shared drive and determined that policies were available to employees within the company Website.	No deviations noted.
9	New employees are required to sign a standard employment agreement outlining the confidentiality and the intellectual property clauses.	Inspected the signed employment agreement for a sample of new employees and determined the agreement included confidentiality and intellectual property clauses.	No deviations noted.
47	Core8 database is backed up according to the backup policy. The logs are backed up on a daily basis.	Inspected the backup configuration and determined that Core8's database and production were automatically backed up according to their policy. The logs were backed up on a daily basis.	No deviations noted.
51	Customer passwords are encrypted within the database.	Inspected the database configuration and determined that the customer's passwords were encrypted.	No deviations noted.
53	Business partners are required to sign an agreement containing a confidentiality clause.	Inspected the third-party confidentiality agreements and determined that the confidentiality agreement was disclaimed as it relates to contracts with infrastructure third-party providers.	No deviations noted.
54	Upon customer request at the end of a contract agreement, Core8 will dispose of customer confidential information.	Inspected the data retention policy and determined that it outlined the steps to undertake if a client requested to have their confidential information disposed of. During the audit period, the situation did not occur.	No deviations noted.

Description of Criteria, Controls, Tests and Results of Tests

C1.2 The entity disposes of confidential information to meet the entity's objectives related to confidentiality.

#	Controls specified by the Company	Testing performed by the auditor	Results of Testing
3	An organizational chart is documented and approved by management that clearly defines management authorities and reporting hierarchy.	Inspected the Core8's organization chart and determined that Core8 had an approved organizational chart defining management authorities and reporting hierarchy.	No deviations noted.
52	Interactions between customers and the Core8 platform are performed by using an encrypted channel based on an authenticated SSL connection.	Inspected the Core8 platform certificate and network settings and determined that encryption between Core8 customers and the Core8 application was enabled using an authenticated SSL connection.	No deviations noted.
54	Upon customer request at the end of a contract agreement, Core8 will dispose of customer confidential information.	Inspected the data retention policy and determined that it outlined the steps to undertake if a client requested to have their confidential information disposed of. During the audit period, the situation did not occur.	No deviations noted.
