Insight Assurance

Delivering Quality, Assuring Trust.

System and Organization Controls (SOC) 3 Report on WorkEasy Software, Inc.'s Workforce Management Software Platform Relevant to Security, Availability, and Confidentiality Throughout the Period August 1, 2024, to October 31, 2024

workeasy SOFTWARE

TABLE OF CONTENTS

SECTION 1: INDEPENDENT SERVICE AUDITOR'S REPORT ON A SOC 3 EXAMINATION 1

INDEPENDENT SERVICE AUDITOR'S REPORT 2

SECTION 2: WORKEASY SOFTWARE, INC.'S MANAGEMENT ASSERTION 4

WORKEASY SOFTWARE, INC.'S MANAGEMENT ASSERTION 5

ATTACHMENT A – DESCRIPTION OF THE SYSTEM BOUNDARIES 6

DESCRIPTION OF THE BOUNDARIES OF THE WORKFORCE MANAGEMENT SOFTWARE PLATFORM 7

ATTACHMENT B – PRINCIPAL SERVICE COMMITMENTS AND SYSTEM REQUIREMENTS 13

PRINCIPAL SERVICE COMMITMENTS AND SYSTEM REQUIREMENTS 14

INDEPENDENT SERVICE AUDITOR'S REPORT

Insight Assurance
Delivering Quality, Assuring Trust.

INDEPENDENT SERVICE AUDITOR'S REPORT ON A SOC 3 EXAMINATION

To: WorkEasy Software, Inc.

Scope

We have examined WorkEasy Software, Inc.'s ("WorkEasy") accompanying assertion titled "WorkEasy Software, Inc.'s Management Assertion" (assertion) that the controls within the Workforce Management Software Platform (system) were effective throughout the period August 1, 2024, to October 31, 2024, to provide reasonable assurance that WorkEasy's 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 (With Revised Points of Focus – 2022) in* AICPA, *Trust Services Criteria*.

Service Organization's Responsibilities

WorkEasy 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 WorkEasy's service commitments and system requirements were achieved. WorkEasy has also provided the accompanying assertion about the effectiveness of controls within the system. When preparing its assertion, WorkEasy is responsible for selecting, and identifying in its assertion, the applicable trust services criteria and for having a reasonable basis for its assertion by performing an assessment of the effectiveness of the controls within the system.

Service Auditor's Responsibilities

Our responsibility is to express an opinion, based on our examination, on management's assertion that controls within the system were effective throughout the period to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination included:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements.

- Assessing the risks that controls were not effective to achieve WorkEasy's service commitments and system requirements based on the applicable trust services criteria.
- Performing procedures to obtain evidence about whether controls within the system were effective to achieve WorkEasy's service commitments and system requirements based on the applicable trust services criteria.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

Inherent Limitations

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls.

Because of their nature, controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the effectiveness of controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, management's assertion that the controls within the Workforce Management Software Platform were effective throughout the period August 1, 2024, to October 31, 2024, to provide reasonable assurance that WorkEasy's service commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects.

Insight Assurance LLC

Tampa, Florida
February 10, 2025

WORKEASY SOFTWARE, INC.'S MANAGEMENT ASSERTION

WORKEASY SOFTWARE, INC.'S MANAGEMENT ASSERTION

We are responsible for designing, implementing, operating, and maintaining effective controls within WorkEasy Software, Inc.'s ("WorkEasy") Workforce Management Software Platform throughout the period August 1, 2024, to October 31, 2024, to provide reasonable assurance that WorkEasy's 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 (With Revised Points of Focus – 2022),* in AICPA *Trust Services Criteria*. Our description of the boundaries of the system is presented in Attachment A and identifies the aspects of the system covered by our assertion.

We have performed an evaluation of the effectiveness of the controls within the system throughout the period August 1, 2024, to October 31, 2024, to provide reasonable assurance that WorkEasy's service commitments and system requirements were achieved based on the applicable trust services criteria. WorkEasy's objectives for the system in applying the applicable trust services criteria are embodied in its service commitments and system requirements relevant to the applicable trust services criteria. The principal service commitments and system requirements related to the applicable trust services criteria are presented in Attachment B.

There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of these inherent limitations, a service organization may achieve reasonable, but not absolute, assurance that its service commitments and system requirements are achieved.

We assert that the controls within the system were effective throughout the period August 1, 2024, to October 31, 2024, to provide reasonable assurance that WorkEasy's service commitments and system requirements were achieved based on the applicable trust services criteria.

WorkEasy Software, Inc.
February 10, 2025

ATTACHMENT A DESCRIPTION OF THE BOUNDARIES OF THE WORKFORCE MANAGEMENT SOFTWARE PLATFORM

ATTACHMENT A

WORKEASY SOFTWARE, INC.'S DESCRIPTION OF THE BOUNDARIES OF ITS WORKFORCE MANAGEMENT SOFTWARE PLATFORM

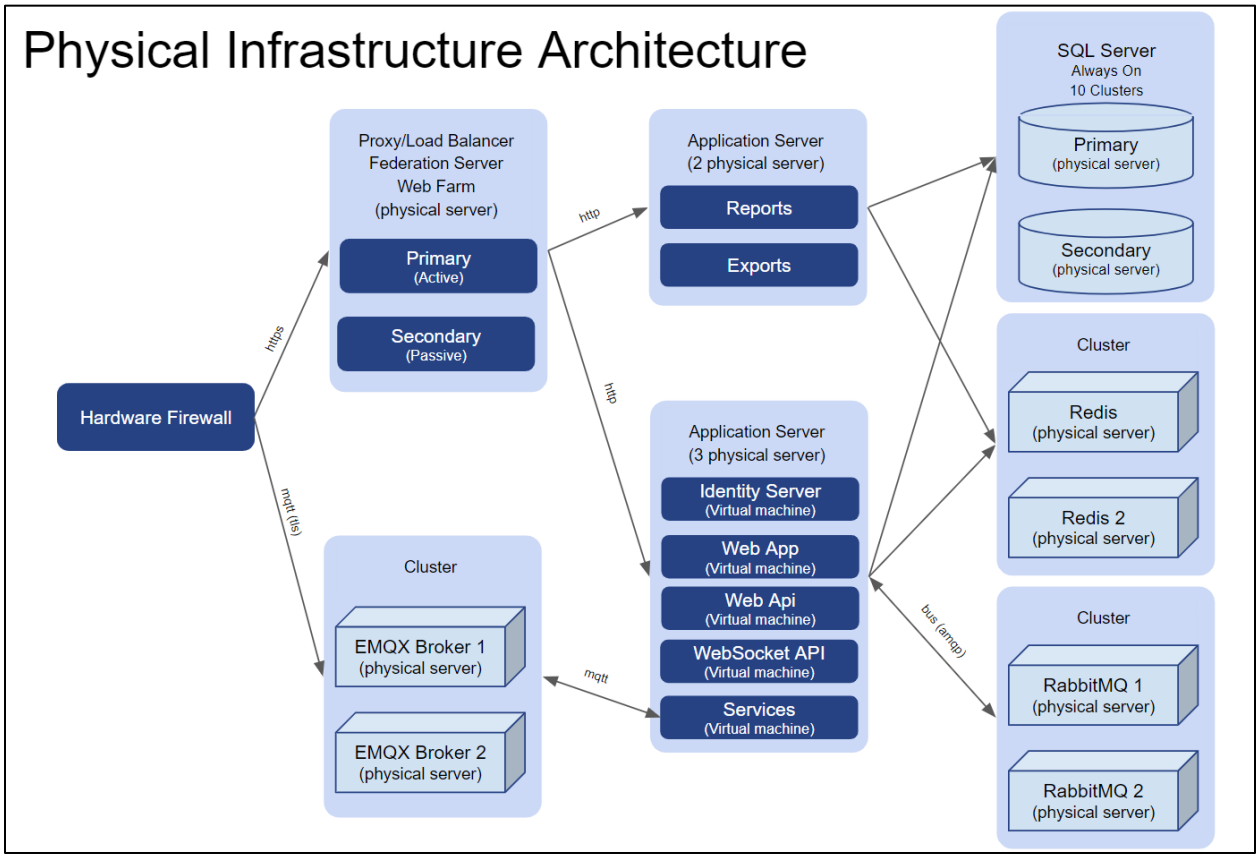
DESCRIPTION OF SERVICES OVERVIEW OR SERVICES PROVIDED

WorkEasy's core product, the Workforce Management Software Platform (the "System") is a Software as a Service (SaaS) solution that optionally includes "Biometric Identification" through Hardware as Service (HaaS) devices. The Platform brings the following services:

- Time and Attendance
- Scheduling
- Time Off
- HR Data Management

INFRASTRUCTURE

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



The primary infrastructure used to provide the System's services include the following:

Primary Infrastructure	
AWS	**Function**
Firewall/VPN	Protects the network from unauthorized external access.
Proxy / Load Balancer	Enables distribution of network traffic dynamically across Web server Farm
Application Servers	Processes customer's requests, and background tasks
MQTT Broker Cluster	Distributed MQTT messaging platform with High Availability
SQL Server (AlwaysON)	Database server configured for High Availability
Redis	Memory Database for Caching and performance
RabbitMQ	Transport communication layer between application components
NAS	Database Backup Storage

SOFTWARE

WorkEasy is responsible for managing the development and operation of the Workforce Management Software Platform including infrastructure components such as servers, databases, and storage systems. The in-scope WorkEasy software components are shown in the table below:

Primary Infrastructure	
System/Application	**Purpose**
Identity	Authentication and authorization service based on OAuth2/OpenID Connect protocols
Web App	Front-end web application with modules for HR, Time, and Attendance, Time Off, and Scheduling, available depending on the customer's license
Mobile App	Front-end mobile application with limited features of HR, Time, and Attendance, Time Off, and Scheduling
Web Api	Backend Web application for processing front-end requests.
SignalR App	Web Socket application for processing real-time alerts and notifications sent to the front-end app.
Reports App	Web application for processing reports
Exports App	Web application for processing Exports to different external formats
Backend Services	Windows Services for processing commands statements, and background tasks
Quartz.Net	Windows Service for processing scheduled tasks
Workflow Foundation	Service for processing User Defined Workflows
RabbitMQ	Transport communication layer between application components

Primary Infrastructure	
System/Application	**Purpose**
Redis	Memory Database for Caching and performance
SQL Server	Database Server for store and manage customer and application data.
FireBase	Service for processing push notifications
Device app	Application installed on devices (timeclocks)
PRTG	Monitoring application used to provide monitoring, alerts, and notification services for WorkEasy platform

PEOPLE

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

WorkEasy has a staff of approximately 85 organized in the following functional areas:

Executives: Executives are responsible for setting the strategic direction of the company, making high-level decisions that drive business growth, and ensuring the overall success and sustainability of the organization. Involves leading and managing key business functions, fostering a strong organizational culture, and representing the company to stakeholders, including investors, customers, and partners:

- Chief Executive Officer (CEO) - Sino Jos
- Executive Chairman (CHM) - Gary Trainor
- Chief Financial Officer (CFO) - Sanjay Mistry
- Executive Vice President – Customer Experience (EVP-CX) - Sean Aryai
- Chief Sales Officer (CSO) - Emilio Avila

Information Systems: Responsible for the development, implementation, and management of internal systems that support the company's business operations. Responsible also for managing laptops, software, and other technology involved in employee productivity.

Hardware and Logistics: Responsible for overseeing the procurement, maintenance, and management of the company's device production, and logistical operations. Ensures that all hardware resources are available, reliable, and secure while optimizing the logistics processes to support the company’s operational needs.

Product: Product is responsible for defining product requirements, managing the product development lifecycle, and ensuring that the final product meets the needs of the business and its customers. Involves working closely with cross-functional teams, including engineering, QA, design, marketing, and sales, to translate business objectives into detailed product requirements and to oversee the development process from concept to launch.

Technology: Engineers who develop applications and manage infrastructure on the production and testing environments.

Infrastructure and Security: Responsible for overseeing the design, implementation and management of the company's production infrastructure and security operations, managing access, and focusing on maintaining availability, security and an efficient technological environment.

Architects: Architects are responsible for designing and overseeing the architecture of software systems to ensure scalability, efficiency, and alignment with the company's business objectives. Involves collaborating with development teams, stakeholders, and infrastructure to create robust software solutions that meet current and future needs.

Engineering: Engineering is responsible for the product life cycle, adding additional product functionalities. Involves the design, development, testing, and maintenance of software applications, collaborating with cross-functional teams to deliver high-quality software solutions that meet customer needs aligned with the business objectives.

Software QA: The QA team ensures that the company's software applications meet the highest quality standards through rigorous testing and validation processes. Involves designing and executing test plans, identifying defects, and working closely with the Engineering team to resolve issues.

Marketing: The marketing department is responsible for developing and executing strategic marketing initiatives that drive brand awareness, customer engagement, and business growth. Involves overseeing all aspects of marketing, including digital marketing, content creation, social media, advertising, and market research.

Sales: The Sales team is responsible for leading and managing the sales to achieve revenue targets and drive business growth. Involves developing and executing sales strategies, managing client relationships, and identifying new business opportunities.

Account Management: Account Management is responsible for maintaining and nurturing relationships with key clients, ensuring their needs are met and that they receive exceptional service. Involves acting as the primary point of contact for clients, understanding their business objectives, and coordinating with internal teams to deliver solutions that drive client satisfaction and retention.

Onboarding: Onboarding personnel are responsible for guiding new customers through the initial setup and implementation of the company's products or services. Involves ensuring a smooth transition from sales to the operational phase by providing personalized support, training, and resources to help customers achieve a successful and seamless start.

Customer Service & Support: The CSS Department is responsible for providing exceptional service and support to customers, addressing their inquiries, resolving issues, and ensuring a positive experience with the company's products or services. Involves handling customer

interactions through various channels, such as phone, email, and chat, and working to resolve issues in a timely and effective manner.

Human Resources: HR is responsible for overseeing all HR functions within the company, including recruitment, employee relations, performance management, and compliance with labor laws. Involves developing and implementing HR policies and programs, supporting employee development, and fostering a positive work environment.

DATA

Data as defined by WorkEasy, constitutes the following:

- Information stored in a database, either entered manually into an application, or generated by the system.
- Files stored, including text, graphs, images, or videos.

Data is categorized into four major types of data used by WorkEasy:

Primary Data		
Categories	**Description**	**Examples**
Public	Public information is not confidential and can be made public without any implications for WorkEasy.	• Public web site • Marketing materials • Product descriptions • Release notes
Internal	Access to internal information is approved by management and is protected from external access.	• Internal memos • Design documents • Product specifications • Correspondence • Internal policies • Vulnerability reports • Source code
Customer data	Information received from customers for processing or storage by WorkEasy. WorkEasy must uphold the highest possible levels of integrity, confidentiality, and restricted availability for this information.	• Customer operating data • Customer PII • Customers financial and banking data • Anything subject to a confidentiality agreement with a customer

Primary Data		
Categories	**Description**	**Examples**
Company data	Information collected and used by WorkEasy to operate the business. WorkEasy must uphold the highest possible levels of integrity, confidentiality, and restricted availability for this information.	• Legal documents • Contractual agreements • Employee PII • Employee salary, compensation, and payroll information • Strategic plans

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

All employees and contractors of the company are obligated to respect and, in all cases, to protect customer data. Additionally, WorkEasy has policies and procedures in place to proper and secure handling of customer data. These policies and procedures are reviewed on at least an annual basis.

PROCEDURES

Formal IT policies and procedures exist that describe logical access, computer operations, change management, incident management, and data communication standards in order to obtain the stated objectives for network and data security, data privacy, and integrity for both the company and its clients and define how services should be delivered. These are communicated to employees and are located within the organization's intranet.

Reviews and changes to these policies and procedures are performed annually and are approved by senior management.

ATTACHMENT B
PRINCIPAL SERVICE COMMITMENTS AND SYSTEM REQUIREMENTS

ATTACHMENT B

PRINCIPAL SERVICE COMMITMENTS AND SYSTEM REQUIREMENTS

WorkEasy designs its processes and procedures related to the system to meet its objectives. Those objectives are based on the service commitments that WorkEasy makes to user entities, the laws, and regulations that govern the provision of the services, and the financial, operational, and compliance requirements that WorkEasy has established for the services. The system services are subject to the Security, Confidentiality, and Availability commitments established internally for its services. Commitments to user entities are documented and communicated in End User Service License Agreement (EULA), as well as in the description of the service offered online.

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

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

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

- System performance and availability monitoring mechanisms to help ensure the consistent delivery of the system and its components.
- Responding to customer requests in a reasonably timely manner.
- Business continuity and disaster recovery plans that include detailed instructions, recovery point objectives (RPOs), recovery time objectives (RTOs), roles, and responsibilities.
- Operational procedures supporting the achievement of availability commitments to user entities.

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

- The use of encryption technologies to protect system data both at rest and in transit.
- Confidentiality and non-disclosure agreements with employees, contractors, and third parties.
- Confidential information must be used only for the purposes explicitly stated in agreements between WorkEasy and user entities.