



# Insight Assurance

SOC 2 | ISO 27001 | PCI | HIPAA

## System and Organization Controls Report (SOC 2<sup>®</sup> TYPE 2)

**Report on Deal Engine, Inc.'s Description of Its Automated Refunds and Changes Platform and on the Suitability of the Design and Operating Effectiveness of Its Controls Relevant to Security Throughout the Period October 1, 2023, to December 31, 2023**



## Deal Engine



# **SECTION 1: INDEPENDENT SERVICE AUDITOR'S REPORT**

## **INDEPENDENT SERVICE AUDITOR'S REPORT**

To: Deal Engine, Inc.

### **Scope**

We have examined Deal Engine, Inc.'s ('Deal Engine' or 'the Service Organization') description of its Automated Refunds and Changes Platform found in Section 3 titled "Deal Engine, Inc.'s description of its Automated Refunds and Changes Platform" throughout the period October 1, 2023, to December 31, 2023 ("description") based on the criteria for a description of a service organization's system set forth in *DC 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report (With Revised Implementation Guidance—2022)* in AICPA, *Description Criteria*, (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period October 1, 2023, to December 31, 2023, to provide reasonable assurance that Deal Engine's service commitments and system requirements were achieved based on the trust services criteria relevant to Security (applicable trust services criteria) set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus—2022)* in AICPA, *Trust Services Criteria*.

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

The description indicates that certain complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Deal Engine, to achieve Deal Engine's service commitments and system requirements based on the applicable trust services criteria. The description presents Deal Engine's controls, the applicable trust services criteria and the complementary user entity controls assumed in the design of Deal Engine's controls. Our examination did not include such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such controls.

### **Service Organization's Responsibilities**

Deal Engine is responsible for its service commitments and system requirements and designing, implementing, and operating effective controls within the system to provide reasonable assurance

that Deal Engine's service commitments and system requirements were achieved. In Section 2, Deal Engine has provided the accompanying assertion titled "Deal Engine's Management Assertion" (assertion) about the description and the suitability of the design and operating effectiveness of controls stated therein. Deal Engine is also responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; selecting the applicable trust services criteria, and stating the related controls in the description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

### **Service Auditor's Responsibilities**

Our responsibility is to express an opinion on the description and the suitability of design and operating effectiveness of controls stated in the description based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, the description is presented in accordance with the description criteria and the controls stated therein were suitably designed and operated effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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 did not operate effectively
- performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria.
- performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
- testing the operating effectiveness of controls stated in the description to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
- evaluating the overall presentation of the description.

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

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

### **Inherent Limitations**

The description is prepared to meet the common needs of a broad range of report users and may not, therefore, include every aspect of the system that individual report users may consider important to meet their informational needs. There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of their nature, controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements are achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the suitability of the design or operating effectiveness of controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

### **Description of Test of Controls**

The specific controls we tested and the nature, timing, and results of those tests are listed in Section 4.

### **Opinion**

In our opinion, in all material respects,

- the description presents Deal Engine's Automated Refunds and Changes Platform that was designed and implemented throughout the period October 1, 2023, to December 31, 2023, in accordance with the description criteria.
- the controls stated in the description were suitably designed throughout the period October 1, 2023, to December 31, 2023, to provide reasonable assurance that Deal Engine'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 Deal Engine's controls throughout that period.
- the controls stated in the description operated effectively throughout the period October 1, 2023, to December 31, 2023, to provide reasonable assurance that Deal Engine's service commitments and system requirements were achieved based on the applicable trust services criteria if complementary subservice organization controls and user entity controls assumed in the design of Deal Engine's controls operated effectively throughout that period.

## Restricted Use

This report is intended solely for the information and use of Deal Engine, user entities of Deal Engine's Automated Refunds and Changes Platform throughout the period October 1, 2023, to December 31, 2023, and business partners of Deal Engine subject to risks arising from interactions with the Automated Refunds and Changes Platform, practitioners providing services to such user entities and business partners, prospective user entities and business partners, and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the service organization.
- How the service organization's system interacts with user entities, business partners, and other parties.
- Internal control and its limitations.
- Complementary user entity controls and complementary subservice organization controls and how those controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements.
- User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services.
- The applicable trust services criteria.
- The risks that may threaten the achievement of the service organization's service commitments and system requirements and how controls address those risks.

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

*Insight Assurance LLC*

Tampa, Florida  
February 9, 2024

**SECTION 2: DEAL ENGINE,  
INC.'S MANAGEMENT  
ASSERTION**



## DEAL ENGINE, INC.'S MANAGEMENT ASSERTION

We have prepared the description of Deal Engine, Inc.'s ('Deal Engine' or 'the Service Organization') Automated Refunds and Changes Platform entitled "Deal Engine, Inc.'s description of its Automated Refunds and Changes Platform" throughout the period October 1, 2023, to December 31, 2023 ("description") based on the criteria for a description of a service organization's system set forth in *DC 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report (With Revised Implementation Guidance—2022)* in AICPA, *Description Criteria*, (description criteria) The description is intended to provide report users with information about the Automated Refunds and Changes Platform that may be useful when assessing the risks arising from interactions with Deal Engine's system, particularly information about system controls that Deal Engine has designed, implemented, and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to Security (applicable trust services criteria) set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus—2022)* in AICPA, *Trust Services Criteria*.

Deal Engine uses GCP and AWS to provide hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Deal Engine, to achieve Deal Engine's service commitments and system requirements based on the applicable trust services criteria. The description presents Deal Engine's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Deal Engine's controls. The description does not disclose the actual controls at the subservice organizations.

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

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

- the description presents Deal Engine's Automated Refunds and Changes Platform that was designed and implemented throughout the period October 1, 2023, to December 31, 2023, in accordance with the description criteria.
- the controls stated in the description were suitably designed throughout the period October 1, 2023, to December 31, 2023, to provide reasonable assurance that Deal Engine's service commitments and system requirements would be achieved based on the



- applicable trust services criteria, and if the subservice organization and user entities applied the complementary controls assumed in the design of Deal Engine's controls
- the controls stated in the description operated effectively throughout the period October 1, 2023, to December 31, 2023, to provide reasonable assurance that Deal Engine's service commitments and system requirements were achieved based on the applicable trust services criteria if complementary subservice organization controls and complementary user entity controls assumed in the design of Deal Engine's controls operated effectively throughout that period.

Deal Engine, Inc.

February 9, 2024