

Access CIG, LLC  
500 Unicorn Park Drive  
Woburn, MA 01801

Schellman & Company, LLC  
4010 W Boy Scout Blvd., Suite 600  
Tampa, FL 33607

To Schellman & Company, LLC:

In connection with your engagement to report on Access CIG, LLC's ("service organization") assertion that the controls within Access CIG, LLC's Unify System system were effective throughout the period March 1, 2022, through August 31, 2022 to provide reasonable assurance that Access CIG, LLC'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 (AICPA, Trust Services Criteria)*, we recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion on the service organization's assertion.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your examination.

1. We reaffirm our assertion attached to the description.
2. We have evaluated the presentation of the description of the boundaries of the system and the suitability of the design and operating effectiveness of the controls to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria, and all relevant matters have been considered and reflected in our evaluation and in our assertion.
3. We have disclosed to you any of the following of which we are aware:
  - a. misstatements (including omissions) in the description;
  - b. instances in which controls were not suitably designed and implemented;
  - c. instances in which controls did not operate effectively or as described;
  - d. any communications from regulatory agencies, user entities, or others affecting the presentation of the description or the suitability of the design or operating effectiveness of the controls, including communications received between the end of the period addressed in our description and the date of your report; and
  - e. all other known matters contradicting the presentation of the description or the suitability of the design or operating effectiveness of the controls contradicting our assertion.
4. We acknowledge responsibility for our assertion and for:
  - a. the presentation of the description of the boundaries of the system and the suitability of the design and operating effectiveness of the controls to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria;
  - b. selecting the trust services category or categories to be included within the scope of the examination and determining that they are appropriate for our purposes; and
  - c. stating the applicable trust services criteria and related controls.

5. We have disclosed to you any known events subsequent to the period covered by the description up to the date of this letter that would have a material effect on the presentation of the description or on the suitability of the design or operating effectiveness of the controls or on our assertion.
6. We have disclosed to you any changes in the controls that are likely to be relevant to report users occurring through the date of this letter.
7. We have provided you with all information and access that is relevant to your examination and to our assertion.
8. We believe the effects of uncorrected misstatements, if any, are immaterial, individually and in the aggregate, to the presentation of the description or to the suitability of the design or operating effectiveness of the controls to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria.
9. We have responded fully to all inquiries made to us by you during the examination.
10. We acknowledge our responsibility in supporting all observation testing performed during the examination and affirm the accuracy and the authenticity of all aspects of the observations.
11. We have disclosed to you any of the following which we are aware:
  - a. actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the presentation of the description or the suitability of the design or operating effectiveness of the controls;
  - b. instances of noncompliance with laws and regulations or uncorrected misstatements attributable to the service organization that may affect the service organization or one or more user entities; and
  - c. all identified system incidents that resulted in a significant impairment of the service organization's achievement of its service commitments and system requirements during the period March 1, 2022, through August 31, 2022.

We understand that your examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The examination was designed for the purpose of expressing an opinion about whether, in all material respects, management's assertion that the controls within the system were effective throughout the specified period to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. We also understand that the opinion was based on your examination and the procedures performed in the examination were limited to those that you considered necessary.

Best regards,

*Michael Kosegi*

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Michael Kosegi

SVP Information Security

February 2, 2023

## SUBSEQUENT EVENT CONFIRMATION

Schellman & Company, LLC (Schellman) is required by attestation standards to inquire of management about whether it is aware of any events or transactions subsequent to the review date or period of time covered by the examination up to the date this letter is signed, or the date of the service auditor's report. In these circumstances, Schellman needs to obtain evidence about the effects of those events on the service organization's systems and related controls. A subsequent event is defined as any event that has occurred since we completed the audit that relates to the scope and the controls within this report, which would affect our results within this report.

Examples of significant subsequent events could include, but are not limited to, the following:

- Any communications to customers and business partners about changes in service level agreements or commitments
- Changes to systems and related controls
- Identification and assessment of new risks arising from changes to systems and related controls
- Data breaches
- Any concerns related to going concern

### PLEASE PROVIDE THE CONFIRMATION RESPONSE BELOW

I confirm that no events occurred subsequent to the end of the examination date or period covered by our service organization's description of its system up to the date of signature for this management representation letter that could have a significant effect on our assertion.

The following events occurred subsequent to the end of the examination date or period and have been described for the purpose of consideration by Schellman to include in the examination report.

#### Subsequent Event Detail:

Name: Michael Kosegi  
February 2, 2023

Title: SVP – Information Security