



## I. Independent Service Auditor's Report

Cyber Imaging Systems, Inc. DBA EyeWeb  
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To the Management of Cyber Imaging Systems, Inc. DBA EyeWeb:

### Scope

We have examined Cyber Imaging Systems, Inc. DBA EyeWeb ("EyeWeb") accompanying description of its system in Section III titled "EyeWeb's Description of Its EyeWeb Safety System" ("description") throughout the period August 16, 2024 to November 15, 2024 (the "specified period") based on the criteria for a description of a service organization's system in DC Section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* (AICPA, *Description Criteria*) ("description criteria") and the suitability of the design and operating effectiveness of controls stated in the description throughout the specified period to provide reasonable assurance that EyeWeb's service commitments and system requirements were achieved based on the trust services criteria for Security and Availability ("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*).

The information included in Section V, "Other Information Provided by the Service Organization" is presented by management of EyeWeb to provide additional information and is not a part of EyeWeb's description of its EyeWebSafety System made available to user entities during the specified period. Information about EyeWeb's management responses to the identified testing exception has not been subjected to the procedures applied in the examination of the description of the EyeWebSafety System and of the suitability of the design and operating effectiveness of controls to achieve EyeWebt's service commitments and system requirements based on the applicable trust services criteria, and accordingly, we express no opinion on it.

EyeWeb uses Amazon Web Services (AWS) for cloud computing, colocation and infrastructure services, and Zoho Corporation Pvt. Td. (Zoho) for their Platform as a Service (PaaS) to build, test, deploy and manage applications. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at EyeWeb, to achieve EyeWeb's service commitments and system requirements based on the applicable trust services criteria. The description presents EyeWeb's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of EyeWeb's controls. The description does not disclose the actual controls at the subservice organization(s). We have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

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

EyeWeb is responsible for its service commitments and systems requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that EyeWeb's service commitments and system requirements were achieved. EyeWeb has provided the accompanying assertion in Section II titled "EyeWeb's Management Assertion" (assertion) about the description and the suitability of design and operating effectiveness of controls stated therein. EyeWeb 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 on the suitability of the design and operating effectiveness of the 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 the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's assertion, the description is presented in accordance with the description stated in the description criteria and the controls stated therein where 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.

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 EyeWeb's service commitments and system requirements
- Performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria
- Performing procedures to obtain evidence about whether the 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
- Assessing the risks that the description is not fairly presented in accordance with the description criteria and that controls were not suitably designed or did not operate effectively
- Testing the operating effectiveness of the 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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the 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 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 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 and 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 Tests of Controls

The specific controls tested, and the nature, timing, and results of those tests are listed in Section IV titled "Trust Services Categories, Criteria, and Related Controls, and Tests of Controls".

### Opinion

In our opinion, in all material respects:

- the description presents EyeWeb's EyeWebSafety System that was designed and implemented throughout the period August 16, 2024 through November 15, 2024, in accordance with the description criteria.
- the controls stated in the description were suitably designed throughout the period August 16, 2024 through November 15, 2024 to provide reasonable assurance that EyeWeb's service commitments and system requirements would be achieved based on the applicable trust services criteria, if the controls operated effectively throughout that period, and if the subservice organizations applied the complementary controls assumed in the design of EyeWeb's controls throughout that period.
- the controls stated in the description operated effectively throughout the period August 16, 2024 through November 15, 2024 to provide reasonable assurance that EyeWeb's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls of Eyeweb's controls operated effectively throughout that period.

### Emphasis of Matter

We draw attention to the fact that as noted on page 34, of the Trust Services Category, Criteria and Related Controls, the controls related to criterion CC3.3 “The entity considers the potential for fraud in assessing risks to the achievement of objectives.” Due to the fraud discussion occurring outside of the examination period August 16, 2024 through November 15, 2024, there were no controls mapped to the criterion that operated effectively during the examination period.

### Restricted Use

This report, including the description of tests of controls and results thereof in Section IV, is intended solely for the information and use of EyeWeb, user entities of EyeWeb’s EyeWebSafety System during some or all of the period August 16, 2024 through November 15, 2024, business partners of EyeWeb subject to risks arising from interactions with the EyeWebSafety System, 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, subservice organizations, and other parties
- Internal control and its limitations
- Complementary user entity controls and subservice organization controls
- 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 these specified parties.

*Lawrence J. Beardsley CPA PLLC*

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Arlington, TX

December 30, 2024