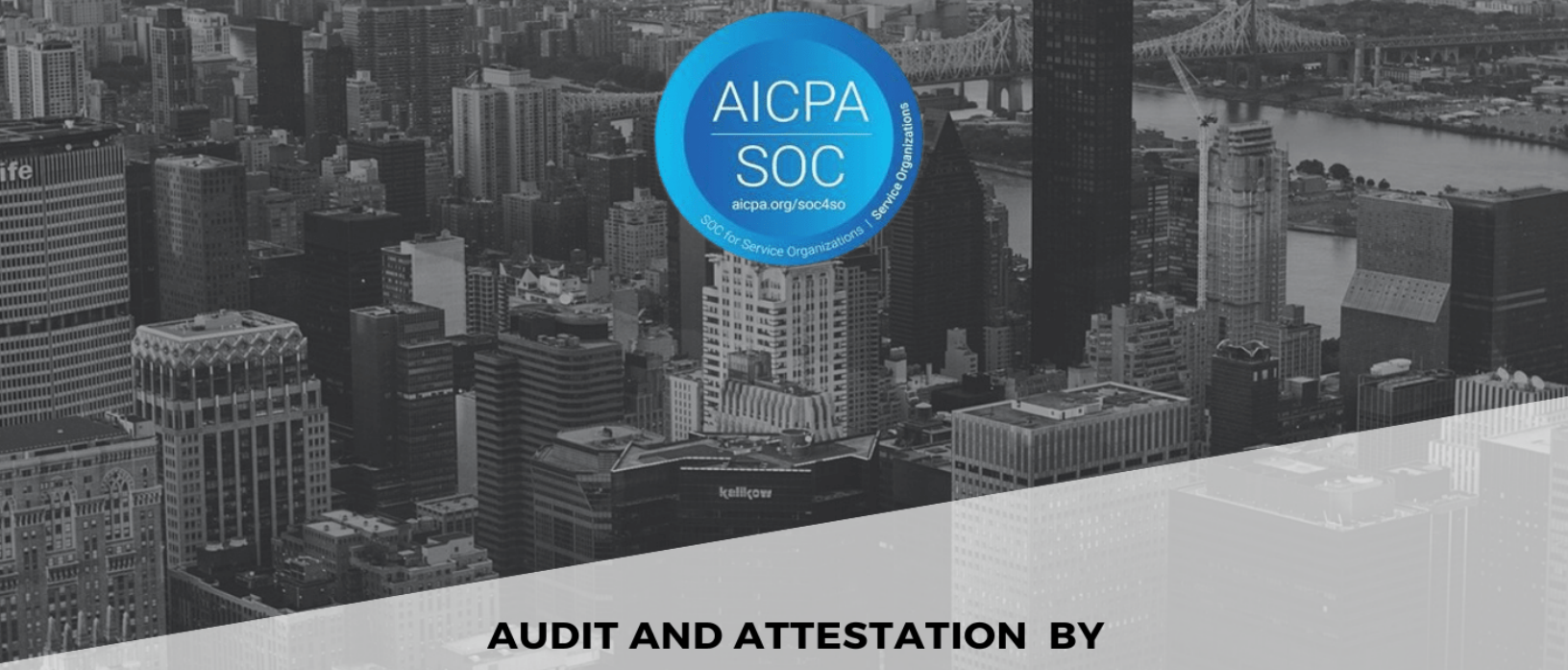
SOC 2 Type 2 Report

Upollo Pty Ltd.

October 1, 2023 to December 30, 2023

Next Audit Window: December 31, 2023 to December 30, 2024

A Type 2 Independent Service Auditor's Report on Controls Relevant to Security



AUDIT AND ATTESTATION BY

PRESCIENT ASSURANCE

CPA™

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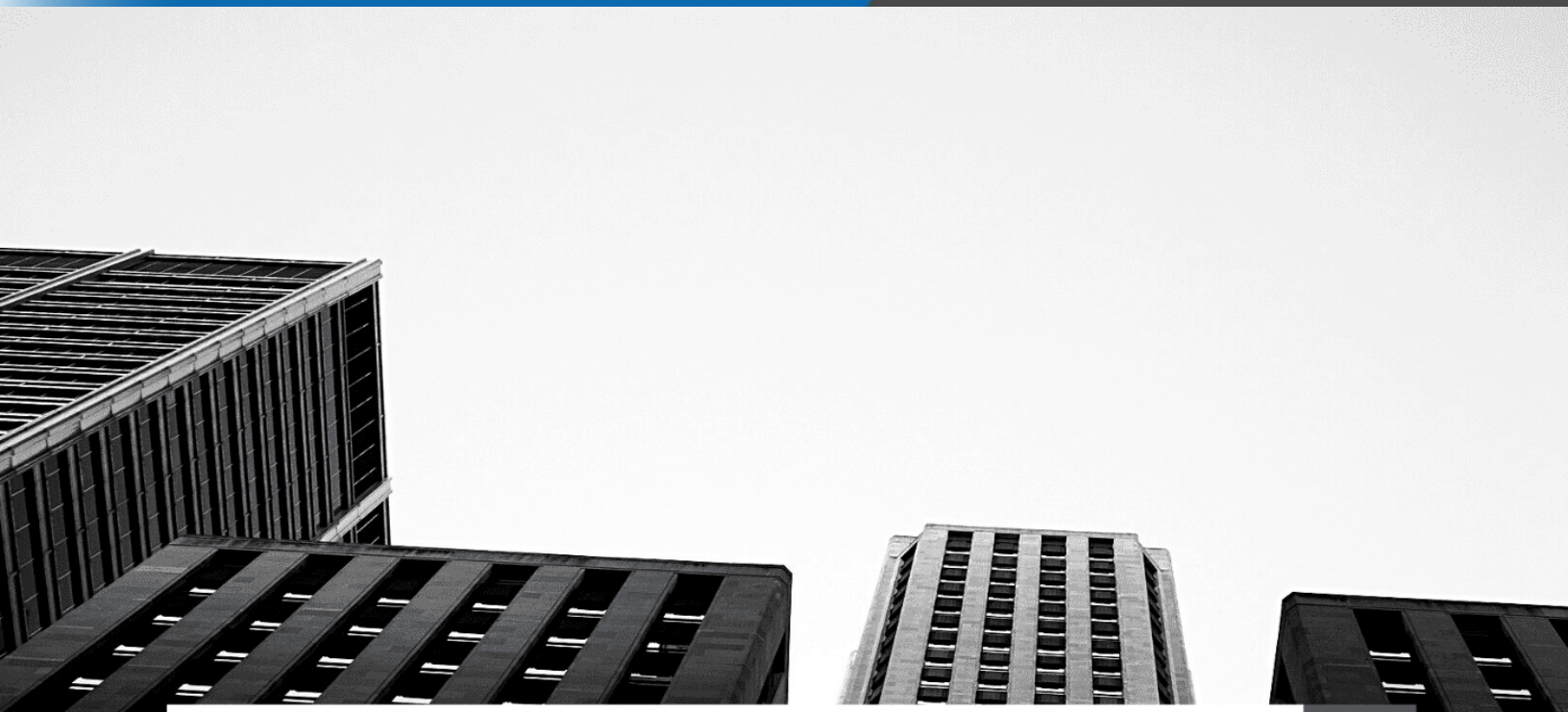

AICPA NOTICE:

You may use the SOC for Service Organizations - Service Organizations Logo only for a period of twelve (12) months following the date of the SOC report issued by a licensed CPA. If after twelve months a new report is not issued, you must immediately cease use of the SOC for Service Organizations - Logo.

The next report would be issued on December 31, 2023 to December 30, 2024 subject to observation and
examination by Prescient Assurance.

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SECTION 1

Management's Assertion

Management's Assertion

We have prepared the accompanying description of Upollo Pty Ltd.'s system throughout the period October 1, 2023, to December 30, 2023, 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. The description is intended to provide report users with information about Upollo Pty Ltd.'s system that may be useful when assessing the risks arising from interactions with Upollo Pty Ltd.'s system, particularly information about system controls that Upollo Pty Ltd. 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 set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.

Upollo Pty Ltd. uses a subservice organization for cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Upollo Pty Ltd., to achieve Upollo Pty Ltd.'s service commitments and system requirements based on the applicable trust services criteria. The description presents Upollo Pty Ltd.'s controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Upollo Pty Ltd.'s controls. The description does not disclose the actual controls at the subservice organization.

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

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

a. The description presents Upollo Pty Ltd.'s system that was designed and implemented throughout the period October 1, 2023, to December 30, 2023 in accordance with the description criteria.
b. The controls stated in the description were suitably designed throughout the period October 1, 2023, to December 30, 2023, to provide reasonable assurance that Upollo Pty 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, and if the subservice organization and user entities applied the complementary controls assumed in the design of Upollo Pty Ltd.'s controls during that period.
c. The controls stated in the description operated effectively throughout the period October 1, 2023, to December 30, 2023, to provide reasonable assurance that Upollo Pty Ltd.'s service commitments and system requirements were achieved based on the applicable trust services criteria, if the complementary subservice organization and complementary user entity controls assumed in the design of Upollo Pty Ltd.'s controls operated effectively throughout the period.

DocuSigned by:
Cayden Meyer
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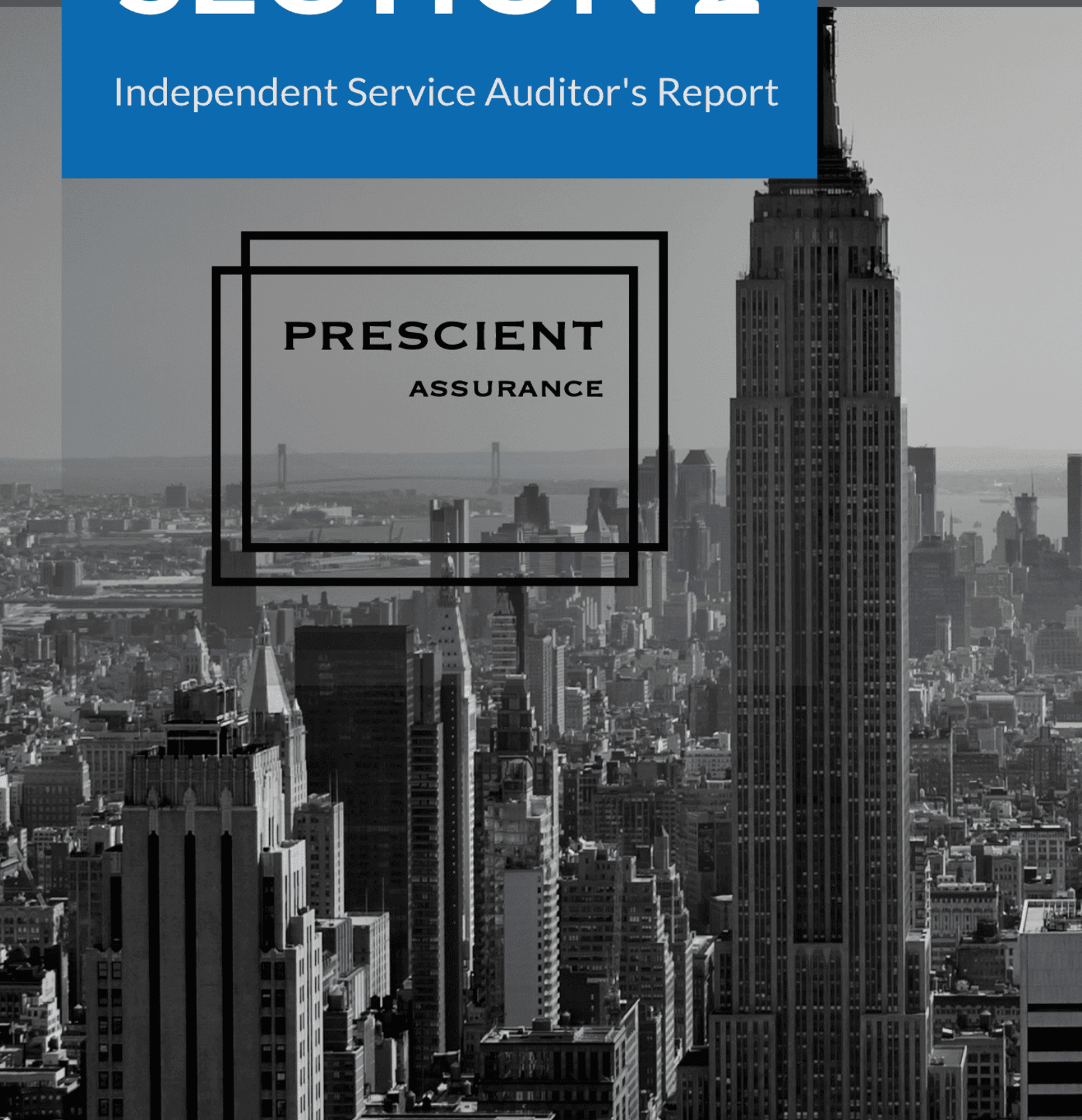
Cayden Meyer
Founder & CEO
Upollo Pty Ltd.

SECTION 2

Independent Service Auditor's Report



Independent Service Auditor's Report

To: Upollo Pty Ltd.

Scope

We have examined Upollo Pty Ltd.'s ("Upollo Pty Ltd.") accompanying description of its GCP system found in Section 3, titled Upollo Pty Ltd. System Description throughout the period October 1, 2023 to December 30, 2023, 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, and the suitability of the design and operating effectiveness of controls stated in the description throughout the period October 1, 2023 to December 30, 2023, to provide reasonable assurance that Upollo Pty Ltd.'s service commitments and system requirements were achieved based on the trust services criteria relevant to Security set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.

Upollo Pty Ltd. uses a subservice organization for cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Upollo Pty Ltd., to achieve its service commitments and system requirements based on the applicable trust services criteria. The description presents Upollo Pty Ltd.'s controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Upollo Pty Ltd.'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 Upollo Pty Ltd., to achieve Upollo Pty Ltd.'s service commitments and system requirements based on the applicable trust services criteria. The description presents Upollo Pty Ltd.'s controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Upollo Pty Ltd.'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 complementary user entity controls.

Service Organization's Responsibilities

Upollo Pty 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 Upollo Pty Ltd.'s service commitments and system requirements were achieved. In Section 1, Upollo Pty Ltd. has provided the accompanying assertion titled "Management's Assertion of Upollo Pty Ltd." (assertion) about the description and the suitability of the design and operating effectiveness of controls stated therein. Upollo Pty Ltd. 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 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 AICPA. 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 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. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of the description of a service organization's system and the suitability of the design and operating effectiveness of controls involves:

1. Obtaining an understanding of the system and the service organization's service commitments and system requirements.
2. 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.
3. Performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria.
4. 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.
5. 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.
6. 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 to meet our other ethical responsibilities in accordance with relevant 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.

Opinion

In our opinion, in all material respects:

a. The description presents Upollo Pty Ltd.'s system that was designed and implemented throughout the period October 1, 2023 to December 30, 2023, in accordance with the description criteria.
b. The controls stated in the description were suitably designed throughout the period October 1, 2023 to December 30, 2023, to provide reasonable assurance that Upollo Pty 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 and if the subservice organization and user entities applied the complementary controls assumed in the design of Upollo Pty Ltd.'s controls throughout the period.
c. The controls stated in the description operated effectively throughout the period October 1, 2023 to December 30, 2023, to provide reasonable assurance that Upollo Pty Ltd.'s service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls assumed in the design of Upollo Pty Ltd.'s controls operated effectively throughout the period.

Restricted Use

This report is intended solely for the information and use of Upollo Pty Ltd., user entities of Upollo Pty Ltd.'s system during some or all of the period October 1, 2023 to December 30, 2023, business partners of Upollo Pty Ltd. subject to risks arising from interactions with the 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:

1. The nature of the service provided by the service organization.
2. How the service organization's system interacts with user entities, business partners, subservice organizations, and other parties.
3. Internal control and its limitations.
4. 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.
5. User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services.
6. The applicable trust services criteria.
7. 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.

Prescient Assurance LLC

DocuSigned by:
John D Wallace
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John D. Wallace, CPA
Chattanooga, TN
January 29, 2024

SECTION 3

System Description

DC 1: Company Overview and Types of Products and Services Provided

Upollo is on a mission to help subscription businesses grow. They convert, retain, and expand users for subscription businesses by understanding who is ready, why they are ready, and how to convert that into a successful outcome.

They have customers across the globe and add millions in additional revenue each year to their customers.

Their growth platforms offer AI-based opportunity scoring, opportunity enrichment, account sharing, multi-accounting detection, and more.

DC 2: The Principal Service Commitments and System Requirements

Upollo Pty Ltd. designs its processes and procedures to meet the objectives of the Upollo platform. Those objectives are based on the service commitments that Upollo Pty Ltd. makes to user entities, the laws and regulations that govern the provision of services, and the financial, operational, and compliance requirements that Upollo Pty Ltd. has established for the services. The platform of Upollo Pty Ltd. is subject to the federal and state privacy and security laws and regulations in the jurisdictions in which Upollo Pty Ltd. operates.

Security commitments to user entities are documented and communicated in Service Level Agreements (SLAs) and other customer agreements, as well as in the description of the service offering provided online. The Privacy Policy and Terms and Conditions can be found at Upollo Pty Ltd.. Security commitments are standardized and include, but are not limited to, the following:

- Security principles within the fundamental designs of the platform that are designed to permit system users to access the information they need based on their role in the system while restricting them from accessing information not needed for their role.
- Maintain commercially reasonable administrative, technical, and organizational measures that are designed to protect customer data processed.
- Encryption of data at rest and in transit.
- Maintain security procedures that are consistent with applicable industry standards.
- Document and enforce confidentiality agreements with third parties prior to sharing confidential data.
- Review documentation from third-party providers to help ensure that they are in compliance with security and confidentiality policies.
- Maintain business continuity and disaster recovery programs.
- Restrict system access to authorized personnel only.
- Regularly assess security programs and processes.
- Identification and remediation of security incidents/events.

Upollo Pty Ltd. establishes systems and operational requirements that support the achievement of service commitments, relevant laws and regulations, and other security and privacy requirements. Such requirements are communicated in Upollo Pty Ltd.'s Terms and Conditions (https://upollo.ai/terms) and contracts with customers. Information security policies define an organization-wide approach to how systems and data are protected. These include policies around how the service is designed and developed, how the system is operated, how the internal business systems and networks are managed and how employees are hired and trained. In addition to these policies, standard operating procedures

have been documented on how to carry out specific manual and automated processes required in the operation and development of the platform.

2.1 Support SLA

Severity	Response Time
Severity 1, Critical: 1. Access to Upollo Pty Ltd. platform in production is down. 2. Production APIs/microservice is down or severely impacted such that routine operation is impossible. More than 50% of containers and hosts in the application are in an unhealthy state.	Within 1 hour during business hours
Severity 2, High: 1. Production issue where the system is functioning but in degraded or restricted capacity. 2. At least 25% of containers and hosts in the application are in an unhealthy state.	Within 2 hours during business hours
Severity 3, Medium: Production issue where minor functionality is impacted or a development issue.	Within 2 business days
Severity 4, Low: Request for information with no impact to business operations	Within 5 business days

DC 3: The Components of the System Used to Provide the Services

3.1 Primary Infrastructure

Primary Infrastructure		
Infrastructure Provider	**Type**	**Purpose**
GCP	Load Balancers Cloud Run API Gateway	Allow for the servicing, processing, and directing of network traffic and data.
GCP	IAM	Allow management of user accounts internally.
GCP	WAF Cloud Armor	Protects the network traffic against denial of service and web attacks.
GCP	Cloud Storage Buckets	Cloud-hosted storage solution with encryption capabilities used to store objects created during development and business operations i.e. artifacts, backups, and authentication files.
GCP	Cloud Logging Audit Logs	Used for monitoring network resources, alerting based on preconfigured metric-based alarms, and application logs for all of the services.
GCP	Firebase Authentication	User for user management and access control
GCP	Artifact Registry	Repository for all product containers
Google Workspace	User Authentication	Used for Upollo user management and access control
Github	Codebase & CICD/Pipeline	Codebase used for versioning, testing, and deployment of changes to the environments.
Linear	Issue Tracking	Linear is an issue-tracking tool that streamlines software projects, sprints, tasks, and bug tracking.
Drata Compliance Automation Platform	Client/Dashboard	Monitors infrastructure for common vulnerabilities and aids in ensuring compliance.
GCP	Bigtable	Transactional database for customer data
GCP	BigQuery	Analytics

Primary Infrastructure		
Infrastructure Provider	**Type**	**Purpose**
GCP	CloudSQL	Transactional database for customer data
GCP	Cloud Pub/Sub	Cross service communication
GCP	Cloud Tasks	Task Queues

3.2 Primary Software

Primary Software		
Software	**Type**	**Purpose**
React	UI Logic	Web application framework used to power the web application/sync configuration tool

3.3 People

Upollo Pty Ltd. has a staff of approximately 9 employees organized in the following functional areas:

- **Management:** Individuals who are responsible for enabling other employees to perform their jobs effectively and for maintaining security and compliance across the environment.
- **Product Development:** Product managers and software engineers who design and maintain the platform, including the web interface, the APIs, the databases, and the integrations with data sources. This team designs and implements new functionality, assesses, and remediates any issues or bugs found in the platform, and architects and deploys the underlying cloud infrastructure on which the platform runs. Members of the product team are responsible for peer reviews of code and infrastructure designed and authored within the team.
- **Infrastructure:** DevOps provides technical assistance to Upollo Pty Ltd.'s developers and maintains the cloud infrastructure that the Upollo Pty Ltd. product runs on.
- **Security:** Employees or outsourced Individuals responsible for providing ongoing security to Upollo Pty Ltd.'s assets (people, applications, infrastructure, and data).
- **IT and Customer Support:** Individuals responsible for providing timely resolution of issues and problems.

3.4 Security Processes and Procedures

The company employs a set of procedures in order to obtain its objectives for network and data security. These procedures are executed by qualified and experienced team members. Procedures are in place in the following areas:

- Upollo Pty Ltd. backend application runs in GCP utilizing the Storage and Database services.

- Each platform instance (production, testing, development) is contained within a separate Google Cloud Project. The project infrastructure provides granular access control to all aspects of the infrastructure. Access from external locations is controlled through configuration and firewall rules. Access to internal components of the platform is only possible via MFA-controlled access utilizing Secure Shell ("SSH") protocol or similar access (eg. HTTPS based APIs requiring 2FA tokens). Access is granted on a project and component within each project (e.g., pods, storage, and database) basis.
- Data is persisted in Bigtable, Postgres and BigQuery. These systems utilize Advanced Encryption Standard ("AES") 256 encrypted disks for all data stored at rest.
- User entities access their instance using standard web browsers utilizing Transport Layer Security ("TLS") 1.2 or above for encrypted communications.
- *Security Policy Administration*: The company's policies concerning various security, availability, processing integrity, confidentiality, and privacy matters are reviewed at least annually by the Security Team.
- *Risk Assessment:* At least annually the Chief Executive, Development, Security, and IT Teams collaborate on an overall risk assessment for the company and the system.
- *Communication*: The company opportunistically and continually uses a mixture of intranet services, email, and in-person meeting opportunities for the communication of security policies and procedures. Regular confirmation of this communication is captured in annual attestations from each team member that they have read general internal policies.
- *Logical Access*: All team members must have unique credentials as well as established authorization to access the Company's information assets. Access to systems and information is restricted based on the responsibilities of the individual and their role.
- *Change Management:* The company has a Software Development Life Cycle Policy. The policy covers the planning, assignment, development, design, code review, impact considerations, infrastructure assignments, quality assurance, security testing, implementation, and maintenance of both the system software and infrastructure.

3.5 Data

There are three major types of data used by Upollo Pty Ltd.: Configuration Data, Customer Data, and Log Data. Other types of data include: Service data, Data in transit, Data at rest, and Usernames and Passwords.

Principal Data Types	
Data Types	**Protection and Breach Notification during the lifecycle of Data**
Configuration Data: Data used to configure the system	Configuration Data is stored in a combination of Google Cloud Secrets Manager, Terraform, and GitHub, according to relevant access restrictions, and includes credentials for accessing web-based software applications, including usernames and passwords; the names of databases, schema, tables, columns, custom objects, and custom fields.
Customer Data: Data owned by Upollo Pty	Customer Data is stored in GCP, specifically Bigtable, Postgres, and BigQuery. It is encrypted both in-transit and at-rest and is protected with

Ltd.'s customers that is copied from edge compute devices to web-based software application	daily backups/versioning controls. Only authorized Upollo Pty Ltd. operators are permitted to access customer data and only for justifiable business use cases, such as debugging failures or other operational issues.
Log Data: Logs produced by the system	Log Data is produced by the various services to make it easier for Upollo Pty Ltd. operators to monitor the health of the system and track down any issues. Log data may be stored by vendors that Upollo Pty Ltd. has entrusted for purposes like indexing, monitoring, and trending. Log data is retained for 365 days.
Service Data	Service Data is user and account metadata, troubleshooting, accounts receivable and billing, and related information necessary for the company to know in order to service accounts and provide the service.
Data in transit	To protect data in transit between our app and our servers, Upollo Pty Ltd. supports the latest recommended secure cipher suites to encrypt all traffic in transit, including the use of TLS 1.2 protocols, AES256 encryption, and SHA2 signatures, whenever supported by the clients.
Data at rest	Data at rest in Upollo Pty Ltd.'s production network is encrypted using industry-standard 256-bit Advanced Encryption Standard (AES256), which applies to all types of data at rest within Upollo Pty Ltd.'s systems—relational databases, file stores, database backups, etc.
Usernames and passwords	Upollo Pty Ltd. encrypts customer usernames and passwords used to access the Upollo Pty Ltd. platform using cryptographic hash functions.

3.6 Third Party Access

No vendors, business partners, and others (third parties) often store, process, and transmit sensitive data or otherwise access a service organization's system.

Third Party Access	
Name of Third Party/ Vendor	**Type of Access and Connectivity to Upollo Pty Ltd. data**
N/A	N/A

3.7 System Boundaries

There are no business processes not within the boundaries of the description of the system in scope.

DC 4: Disclosures About Identified Security Incidents

No significant incidents were recorded during the observation window.

DC 5: The Applicable Trust Services Criteria and the Related Controls Designed to Provide Reasonable Assurance that the Service Organization's Service Commitments and System Requirements Were Achieved

5.1 Integrity and Ethical Values

Upollo Pty Ltd. uses its Code of Conduct, which is read and signed by all employees as part of the onboarding process, to define and lay out our values. Upollo Pty Ltd. has also instituted a number of technical controls to prevent and disincentivize illegal and unethical actions by Upollo Pty Ltd. employees. These controls include but are not limited to:

- Logging all traffic within Upollo Pty Ltd.'s network by user for full traceability.
- Limiting access to confidential information based on clearly defined roles and following the principle of least privilege.
- Rigorously upholding the standards of ethical behavior laid out in our Code of Conduct, especially as they pertain to discrimination and harassment of any kind.
- Performing background checks on contractors, international and domestic employees as part of the hiring process.
- Protecting and valuing individuals who bring concerns to the attention of Upollo Pty Ltd. management.

Use of NDAs to prevent the disclosure of confidential information to unauthorized parties.

5.2 Commitment to Competence

Upollo Pty Ltd.'s management defines competence as the knowledge and skills necessary to accomplish tasks that define employees' roles and responsibilities. Management's commitment to competence includes management's consideration of the competence levels for jobs and how those levels translate into the requisite skills and knowledge.

Specific control activities that have been implemented in this area are described below:

- Management has considered the competence levels for jobs and translated required skills and knowledge levels into written position requirements.
- Training is provided to maintain the skill level of personnel in certain positions.
- The company periodically provides training to its new hires

5.3 Management's Philosophy and Operating Style

Upollo Pty Ltd.'s management team is committed to creating a productive and encouraging work environment as well as providing a secure product to our customers and users. To accomplish this Upollo Pty Ltd. has instituted a number of processes:

- Weekly "all hands" meetings for employees to voice their blocks, successes, and concerns.
- A rigorous QA program ensures that the development of the Upollo Pty Ltd. application meets industry security standards.
- Meetings are held between managers on a weekly basis to prioritize objectives and tasks.
- Employees are encouraged to reach out to each other when facing obstacles.

5.4 Organizational Structure and Assignment of Authority and Responsibility

During normal operations Upollo Pty Ltd. has a simple organizational structure. Employees report directly to the CEO who ultimately provides direction. Upollo Pty Ltd. has clearly defined job descriptions and as the organization grows, we have in place roles and responsibilities which will allow for dissemination of managerial responsibilities as necessary. Upollo Pty Ltd. has taken the following steps to achieve this goal:

- Regularly updated organization chart fully accessible by employees.
- Responsibilities of roles are clearly defined in policies and job descriptions.

5.5 Human Resource Policies and Practices

Upollo Pty Ltd. consistently strives to hire and retain the most qualified individuals for the job. To meet this goal, Upollo Pty Ltd. has in place onboarding requirements and a Human Resource Security Policy which cover employee security training, performance reviews, competency assessments, and the terms of employment.

Specifically, Upollo Pty Ltd. has the following controls in place:

- Annual Performance Reviews
- Annual employee security training
- New employees are required to sign a non-disclosure or confidentiality agreement.
- Clearly defined disciplinary process
- A "New Employee Checklist" which is given to new hires and is fully accessible to all Upollo Pty Ltd. employees

Lastly, Upollo Pty Ltd. recognizes that policies and procedures often need to change to serve the needs of the organization. To accomplish this, all security procedures are reviewed at least annually.

5.6 Security Management

Upollo Pty Ltd. uses an internal security team whose responsibilities fulfill the roles of full-time dedicated System Security Manager (ISSM) and full-time dedicated Information System Security Officer (ISSO) who are responsible for management of information security throughout the organization. The team maintains security credentials, performs the technical onboarding/off-boarding work, and updates, maintains, and annually signs to acknowledge their review of the information security policies. They are responsible for enforcing the information security policies, configuring, monitoring and maintaining preventative, corrective, and detective controls within the Upollo Pty Ltd. environment, and ensuring user awareness training is conducted.

As the information security team maintains security, it monitors known incidents and patches as well as results from recent vulnerability assessments and addresses necessary changes to the policies and

procedures. Such changes can include a reclassification of data, a reassessment of risk, changes in incident response plans, and a verification of responsibilities for authorizing and monitoring accesses. Changes are reviewed and communicated during weekly IT maintenance meetings or through system alerts.

During annual security training and awareness programs, management ensures communication of the latest security policies as well as written job descriptions for security management.

Additionally, management is responsible for ensuring business associate agreements are current for third parties and for updating the annual IT risk assessment.

5.7 Security Policies

Upollo Pty Ltd. has adopted the following Security Policies:

- Acceptable Use Policy
- Asset Management Policy
- Data Classification Policy
- Data Protection Policy
- Data Retention Policy
- Encryption Policy
- Incident Response Plan
- Information Security Policy
- Password Policy
- Physical Security Policy
- Responsible Disclosure Policy
- Risk Assessment Policy
- Software Development Life Cycle Policy
- System Access Control Policy
- Vendor Management Policy
- Vulnerability Management Policy

5.8 Personnel Security

Upollo Pty Ltd. has several personnel security procedures in place specifically during the onboarding process.

These include:

- Background checks for new domestic employees.
- Employees must read and agree to all security policies.
- Roles within the organization have been clearly defined and are reflected in the organizational chart.
- Employees are granted access/authorization based on their role and in accordance with the principle of least privilege.
- Employees are required to sign an NDA.
- Upon hire and annually thereafter security awareness training is completed by all Upollo Pty Ltd. employees.
- Employees are directed to report any potential security incidents to the IT Manager.

Violations of Upollo Pty Ltd. security policies have clearly defined repercussions.

5.9 Physical Security and Environmental Controls

Upollo Pty Ltd. is a fully remote company with no centralized headquarters or physical network. Because of this, physical and environmental security procedures have been deemed unnecessary. There are specific considerations taken, however, regarding remote work and the security risks inherent specific to companies that are fully remote. These can be found in our BYOD policy, our Business Continuity and Disaster Recovery plan, and our Information Security Policy.

5.10 Change Management

Upollo Pty Ltd.'s change management procedures are detailed in the Software Development Life Cycle Policy. There are five requirements for all changes to the organization, business processes, information processing facilities, and systems that affect information security in Upollo Pty Ltd.'s production environment. They are as follows:

- The change must include processes for planning and testing of changes, including remediation measures.
- Documented managerial approval and authorization before proceeding with changes that may have a significant impact on information security, operations, or the production platform.
- Advance communication/warning of changes, including schedules and a description of reasonably anticipated effects, provided to all relevant internal and external stakeholders.
- Documentation of all emergency changes and subsequent review.
- A rollback process for unsuccessful deployments must be in place.

5.11 System Monitoring

Upollo Pty Ltd. uses a combination of services to monitor its network and systems. These include GCP Cloud Logging, GCP Monitoring, GCP Tracing, the Drata Client, Web Application Firewall (WAF), and GCP Audit Logs.

- GCP Cloud Logging: Used for monitoring of network usage, availability, and overall performance and health of network resources. Also logs metrics for fine-tuning alarms and alerts as usage data is received. GCP Cloud Logging is used in conjunction with GCP Audit Logs to monitor for failed and successful authorization attempts.
- GCP Monitoring: Used for monitoring and alerting of key resources
- GCP Tracing: Used for monitoring latency and performance
- Compliance Automation Platform Client: Compliance Automation Platform allows us to monitor multiple aspects of our attack surface including employee devices (ensuring anti-malware, HDD encryption, etc. are in place), monitoring GCP resources for potential configuration vulnerabilities, and tracking necessary patches/updates.
- GCP Audit Logs: Used to log actions taken by users and services within our GCP account.
- WAF: Provide metrics regarding attempted and successful requests to the application.

Upollo Pty Ltd. is constantly striving to improve our security monitoring capabilities and uses GCP's documentation on best practices to inform the alarming and logging measures we take.

5.12 Incident Management

Upollo Pty Ltd.'s incident response procedures are detailed in its Incident Response Plan. Our primary goals will be to investigate, contain any exploitations, eradicate any threats, recover Upollo Pty Ltd. systems, and remediate any vulnerabilities. Throughout this process, thorough documentation will be required as well as a post-mortem report.

Specific steps that Upollo Pty Ltd. will take are:

- The Security Manager will manage the incident response effort.
- All correspondence will take place within the "Incident Management" Upollo Pty Ltd. Google Chat channel.
- A recurring Incident Response Meeting will be held at regular intervals until the incident is resolved.
- Upollo Pty Ltd. will inform all necessary parties of the incident without undue delay.

5.13 Data Backup and Recovery

Upollo Pty Ltd. uses automated systems to ensure full backup recovery of its database. Access to Upollo Pty Ltd. databases is heavily restricted using role-based authorization controls.

5.14 System Account Management

Upollo Pty Ltd.'s access management procedures are documented in its System Access Control Policy. Upollo Pty Ltd. uses Role-based authorization to control access to its network infrastructure. Upollo Pty Ltd. uses the principle of least privilege to determine the type and level of access to grant users. A number of standards are in place which Upollo Pty Ltd. uses when granting access to its systems:

- Technical access to Upollo Pty Ltd. networks must be formally documented.
- Background checks will be performed on domestic persons granted access to Upollo Pty Ltd. networks.
- Only authorized Upollo Pty Ltd. employees and third parties working off a signed contract or statement of work, with a business need, shall be granted access to the Upollo Pty Ltd. production network

With regards to access provisioning, Upollo Pty Ltd. uses the following controls:

- New employees and/or contractors are not to be granted access to any Upollo Pty Ltd. production systems until after they have completed all HR on-boarding tasks, which includes issuing a background check (as applicable, results to be received within 30 days), review and signing of all company policies, signing of Upollo Pty Ltd.'s NDA, and completion of cybersecurity awareness training.
- Access is restricted to only what is necessary to perform job duties.
- No access may be granted earlier than the official employee start date.
- Access requests and rights modifications shall be documented in an access request ticket or email. No permissions shall be granted without approval from the system/data owner or management.
- Records of all permission and privilege changes shall be maintained for no less than one year.
- Access rights of users must be removed promptly within 72 hours of notification being given to the IT Manager.

- If current access rights are no longer needed due to transfer or change of role, termination of those rights must be performed promptly within 72 hours of notification being given to the IT Manager.

5.15 Risk Management Program

5.15.1 Data Classification

Upollo Pty Ltd. has four classifications for the data it uses, processes, and produces. The classifications are:

- Confidential
- Restricted
- Public
- Internal Use

Confidential Data is sensitive business information and the level of protection is dictated internally by Upollo Pty Ltd. Examples include:

- PII
- Customer Data
- Upollo Pty Ltd. financial and banking data
- Incident Reports
- Risk Assessment Reports
- Technical Vulnerability Reports
- Secret and Private Keys
- Source Code

Restricted Data is defined as proprietary information requiring thorough protection. Access to this data is restricted to employees on a "need-to-know" basis. Approval is required for distribution. Examples include:

- Internal Policies
- Legal Documents
- Internal Reports
- Slack Messages
- Emails
- Contracts
- Bug Reports and Maintenance

Public Data is defined as: Documents intended for public consumption which can be freely distributed outside of Upollo Pty Ltd. Examples include:

- Marketing Materials
- Product Descriptions
- Release Notes

- External Facing Policies

Internal Use Data is information originating within or owned by Upollo Pty Ltd. or entrusted to it by others. Internal Use information may be shared with authorized employees, contractors, and business partners who have a business need, but may not be released to the general public, due to the negative impact it might have on the company's business interests. By default, all data that is not explicitly classified as Restricted, Confidential, or Public data should be treated as Internal Use data.

5.15.2 Risk Management Responsibilities

Upollo Pty Ltd.'s Risk Assessment Policy details the primary responsibilities.

Role	Responsibility
CEO	Ultimately responsible party for the acceptance and/or treatment of any risks to the organization.
Engineering Lead	Can approve the avoidance, remediation, transference, or acceptance of any risk cited in the Risk Register. This person shall be responsible for communicating risks to top management and the board and adopting risk treatments in accordance with executive direction.
Security Officer	Shall be responsible for adherence to the Risk Management Policy.

5.15.3 Risk Management Program Activities

On a practical level, Upollo Pty Ltd.'s Risk Management process involves 3 stages:

- Identification of risks
- Assessment of their potential impact
- Upollo Pty Ltd.'s risk treatment towards the risk

Identification of risks involves categorization and investigation. Examples of categories used are:

- **Technical**
- **Legal**
- **Human Resources**
- **Information Security**
- **Finance**
- **Sales**

The risk assessment focuses on the likelihood and potential impact of risks to Upollo Pty Ltd.. Likelihood can be assessed as not likely, somewhat likely, or very likely. Impact can be assessed as not impactful, somewhat impactful, and very impactful. These factors together will give an overall risk ranking.

Upollo Pty Ltd.'s stance towards any given risk is based on the assessment described above. Where Upollo Pty Ltd. chooses a risk response other than "Accept," it shall develop a Risk Treatment Plan. Upollo Pty Ltd.'s stance will fall into one of the following categories:

- Mitigate: Upollo Pty Ltd. may take actions or employ strategies to reduce the risk.
- Accept: Upollo Pty Ltd. may decide to accept and monitor the risk at the present time. This may be necessary for some risks that arise from external events.
- Transfer: Upollo Pty Ltd. may decide to pass the risk on to another party. For example, contractual terms may be agreed to ensure that the risk is not borne by Upollo Pty Ltd., or insurance may be appropriate for protection against financial loss.
- Eliminate: The risk may be such that Upollo Pty Ltd. could decide to cease the activity or to change it in such a way as to end the risk.

Upollo Pty Ltd.'s details our key business processes and critical services.

5.16 Risk Assessment

Upollo Pty Ltd.'s Risk Assessment process takes into account a number of factors each of which contributes to both the likelihood and potential impact of a given risk. These include:

- The criticality of potentially impacted business processes as laid out in the Business Continuity and Disaster Recovery Plan.
- Whether a risk could potentially impact the confidentiality, availability, integrity, or privacy of customer data or PII.
- Potential monetary loss.
- The ability of the risk to impact Upollo Pty Ltd.'s business objectives.
- Potential impact to Upollo Pty Ltd. customers or vendors.

Upollo Pty Ltd. uses Risk Treatment Plans for any response to risks other than "Accept."

5.17 Risk Analysis

Upollo Pty Ltd.'s Risk Analysis Method is as follows:

	Risk = Likelihood * Impact	Likelihood		
		Very likely: 3	Somewhat likely: 2	Not likely: 1
Impact	Very impactful: 3	9	6	3
	Somewhat impactful: 2	6	4	2
	Not impactful: 1	3	2	1

Risk Level	Risk Description
Low (1-2)	A threat event could be expected to have a limited adverse effect on organizational operations, mission capabilities, assets, individuals, customers or other organizations.
Moderate (3-6)	A threat event could be expected to have a serious adverse effect on organizational operations, mission capabilities, assets, individuals, customers or other organizations
High (7-9)	A threat event could be expected to have a severe adverse effect on organizational operations, mission capabilities, assets, individuals, customers or other organizations.

Impact Level	Impact Description
Not impactful (1)	A threat event could be expected to have a limited adverse effect, meaning: degradation of mission capability yet primary functions can still be performed; minor damage; minor financial loss; or range of effects is limited to some cyber resources but no critical resources.
Somewhat impactful (2)	A threat event could be expected to have a serious adverse effect, meaning: significant degradation of mission capability yet primary functions can still be performed at a reduced capacity; minor damage; minor financial loss; or range of effects is significant to some cyber resources and some critical resources.
Very impactful (3)	A threat event could be expected to have a severe or catastrophic adverse effect, meaning: severe degradation or loss of mission capability and one or more primary functions cannot be performed; major damage; major financial loss; or range of effects is extensive to most cyber resources and most critical resources.

Likelihood Level	Likelihood Description
Not likely (1)	Adversary is unlikely to initiate a threat event; non-adversarial threat event (e.g., nature, error, accident) is unlikely to occur; or threat is unlikely to have adverse impacts.
Somewhat likely (2)	Adversary is somewhat unlikely to initiate a threat event; non-adversarial threat event (e.g., nature, error, accident) is somewhat unlikely to occur; or threat is somewhat unlikely to have adverse impacts.

Very likely (3)	Adversary is highly likely to initiate a threat event; non-adversarial threat event (e.g., nature, error, accident) is highly likely to occur; or threat is highly likely to have adverse impacts.

5.18 Risk Response

In accordance with Upollo Pty Ltd.'s, risks will be prioritized and mapped according to the descriptions listed above. The following responses to risk should be employed. Where Upollo Pty Ltd. chooses a risk response other than "Accept," it shall develop a risk treatment plan.

- Mitigate: Upollo Pty Ltd. may take actions or employ strategies to reduce the risk.
- Accept: Upollo Pty Ltd. may decide to accept and monitor the risk at the present time. This may be necessary for some risks that arise from external events.
- Transfer: Upollo Pty Ltd. may decide to pass the risk on to another party. For example, contractual terms may be agreed to ensure that the risk is not borne by Upollo Pty Ltd., or insurance may be appropriate for protection against financial loss.
- Eliminate: The risk may be such that Upollo Pty Ltd. could decide to cease the activity or to change it in such a way as to end the risk.

5.19 Integration with Risk Assessment

Upollo Pty Ltd. is committed to handling and remediating risks inherent in any commitments, agreements, or responsibilities it may enter into or take on during the operation of the company. Due to the nature of these risks it may be necessary for Upollo Pty Ltd. to develop specialized controls. Upollo Pty Ltd. takes into account all relevant factors; contractual, legal, and regulatory when designing these controls. Upollo Pty Ltd.'s Head of Engineering has the final say on the design and implementation of these controls.

In general, Upollo Pty Ltd.'s Risk Assessment procedure is still applicable to risks inherent in Upollo Pty Ltd.'s commitments and contractual responsibilities and should be applied to determining the severity of risks.

5.20 Information and Communications Systems

Upollo Pty Ltd. uses Google Chat for restricted internal communications. Upollo Pty Ltd. also uses video conferencing tools and a company Gmail for both internal and external communications.

For workflow, project management, and sharing of internal documents Upollo Pty Ltd. uses Linear and Google Workspace.

5.20.1 Data Communication

All traffic within the network is redirected from HTTP to HTTPS.
Access Control to the production code base is limited via the following controls:

- The production code branch is protected, requiring a merge request and approval before any changes can be made. This also protects the branch from being deleted.
- RBAC approach is used for accessing the application code repository.

- All default regular-user accounts have been removed.

5.21 Monitoring Controls

Upollo Pty Ltd. takes a dual approach to continuous monitoring using both internal monitoring and relying on third parties.

5.21.1 Internal Monitoring

Upollo Pty Ltd. has a highly interconnected business process allowing for visibility and insight by management into the operations of each department. Corrective action is initiated through direct conference calls. Within departments, code reviews and Upollo Pty Ltd.'s quality assurance program help ensure internal controls are being followed and implemented.

5.21.2 Third Party Monitoring

Upollo Pty Ltd. contracts a third party to perform annual penetration tests and uses the Drata client to monitor for new vulnerabilities. The process for reporting of any deficiencies with regard to Upollo Pty Ltd. policies and procedures is clearly spelled out in each relevant policy.

DC 6: Complementary User Entity Controls (CUECs)

Upollo Pty Ltd.'s services are designed with the assumption that certain controls will be implemented by user entities. Such controls are called complementary user entity controls. It is not feasible for all the Trust Services Criteria related to Upollo Pty Ltd.'s services to be solely achieved by Upollo Pty Ltd.'s control procedures. Accordingly, user entities, in conjunction with the services, should establish their own internal controls or procedures to complement those of Upollo Pty Ltd..

The following complementary user entity controls should be implemented by user entities to provide additional assurance that the Trust Services Criteria described within this report are met. As these items represent only a part of the control considerations that might be pertinent at the user entities' locations, user entities' auditors should exercise judgment in selecting and reviewing these complementary user entity controls.

- User entities are responsible for understanding and complying with their contractual obligations to Upollo Pty Ltd.
- User entities are responsible for notifying Upollo Pty Ltd. of changes made to technical or administrative contact information.
- User entities are responsible for maintaining their own system(s) of record.
- User entities are responsible for ensuring the supervision, management, and control of the use of Upollo Pty Ltd. services by their personnel.
- User entities are responsible for developing their own disaster recovery and business continuity plans that address the inability to access or utilize Upollo Pty Ltd. services.
- User entities are responsible for immediately notifying Upollo Pty Ltd. of any actual or suspected information security breaches, including compromised user accounts, including those used for integrations and secure file transfers.

The user entity controls presented should not be regarded as a comprehensive list of all controls that should be employed by user entities. Management of user entities are responsible for the following:

Trust Services Criteria	Complementary User Entity Controls
CC2.1	User entities are responsible for the security and integrity of data housed under user entity control, particularly the data utilized by Upollo Pty Ltd. systems and services.
CC6.2	Determination of personnel who need specific functionality and the granting of such functionality is the responsibility of authorized personnel at the user entity. This includes allowing access to Upollo Pty Ltd.'s application keys and API keys for access to the web service API.
CC6.3	Authorized users and their associated access are reviewed periodically.
CC6.6	User entities will ensure protective measures are in place for their data as it traverses from user entity to Upollo Pty Ltd..
CC6.6	User entities should establish adequate physical security and environmental controls of all devices and access points residing at their operational facilities, including remote employees or at-home agents for which the user entity allows connectivity in order to provide authorized information to Upollo Pty Ltd..

DC 7: Complementary Subservice Organization Controls (CSOCs)

Upollo Pty Ltd. uses GCP as a subservice organization for data center colocation services. Upollo Pty Ltd.'s controls related to their system cover only a portion of the overall internal control for each user entity of the System. The description does not extend to the services provided by the subservice organization that provides colocation services for IT infrastructure. Section 4 of this report and the description of the system only cover the Trust Services Criteria and related controls of the Company and exclude the related controls of GCP.

Although the subservice organization has been "carved out" for the purposes of this report, certain Trust Services Criteria are intended to be met by controls at the subservice organization. Complementary Subservice Organization Controls (CSOCs) are expected to be in place at GCP related to physical security and environmental protection, as well as backup, recovery, and redundancy controls related to availability. GCP physical security controls mitigate the risk of fires, power loss, climate, and temperature variabilities. Management of Upollo Pty Ltd. receives and reviews the GCP SOC 2 report annually. In addition, through its operational activities, Upollo Pty Ltd. management monitors the services performed by GCP to determine whether operations and controls expected to be implemented at the subservice organization are functioning effectively. Management also has communication with the subservice organization to monitor compliance with the service agreement, stay abreast of changes planned at the hosting facility, and relay any issues or concerns to GCP management.

It is not feasible for the criteria related to the System to be achieved solely by Upollo Pty Ltd.. Therefore, each user entity's internal control must be evaluated in conjunction with Upollo Pty Ltd.'s controls and related tests, and results described in Section 4 of this report, considering the related CSOCs expected to be implemented at the subservice organization as described below.

Criteria	Complementary Subservice Organization Controls
CC6.4	GCP is responsible for restricting data center access to authorized personnel.
CC6.4	GCP is responsible for the 24/7 monitoring of data centers by closed circuit cameras and security personnel.
CC7.2	GCP is responsible for the installation of fire suppression and detection, and environmental monitoring systems at the data centers.
CC7.2	GCP is responsible for protecting data centers against disruption in power supply to the processing environment by an uninterruptible power supply.
CC7.2	GCP is responsible for overseeing the regular maintenance of environmental protections at data centers.

DC 8: Any Specific Criterion of the Applicable Trust Services Criteria that is Not Relevant to the System and the Reasons it is Not Relevant

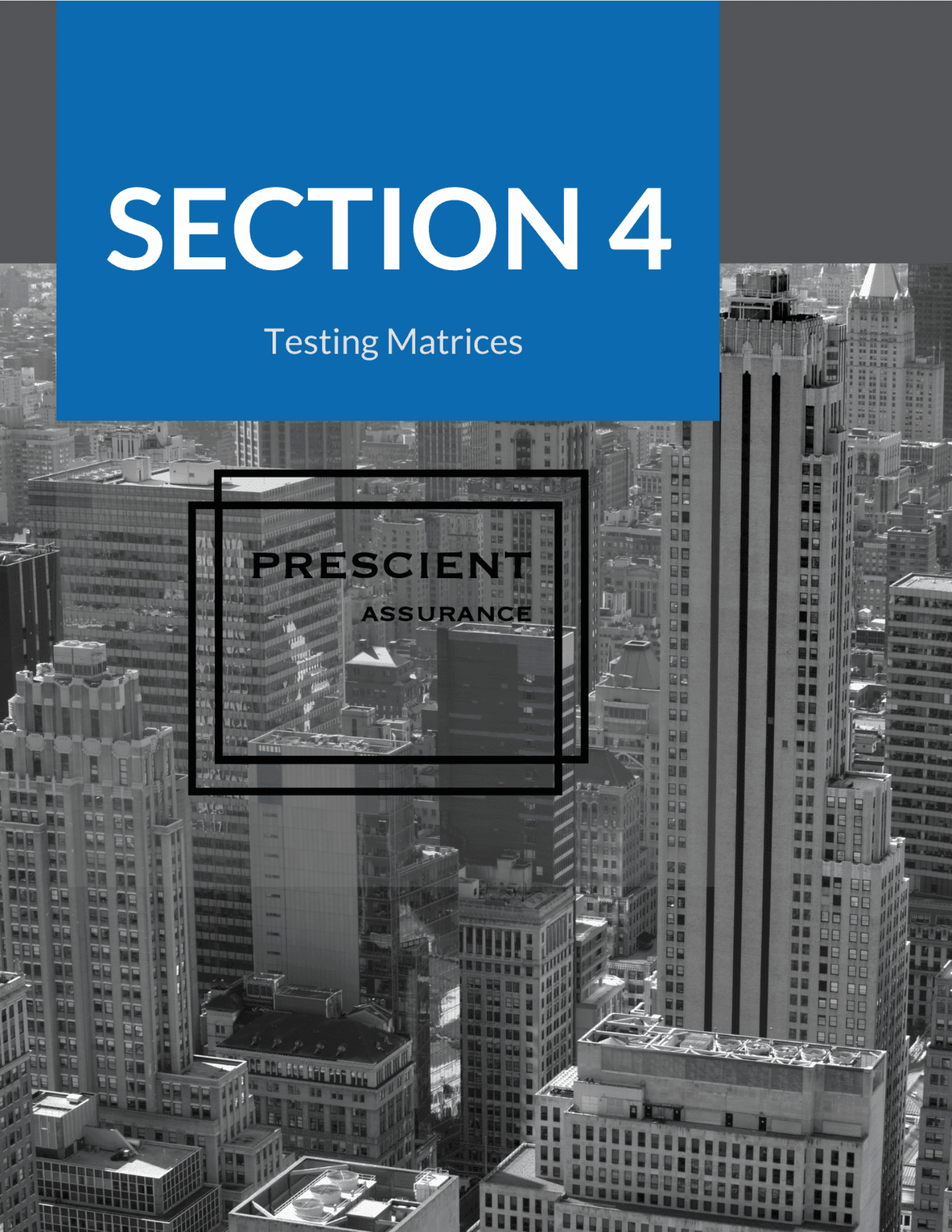
There are no trust services criteria that are not relevant to the system in scope.

DC 9: Disclosure of Significant Changes in Last 1 Year

No significant changes have occurred in the last 1 year.

SECTION 4

Testing Matrices



Tests of Operating Effectiveness and Results of Tests

Scope of Testing

This report on the controls relates to GCP provided by Upollo Pty Ltd. The scope of the testing was restricted to GCP, and its boundaries as defined in Section 3.

Prescient Assurance LLC conducted the examination testing throughout the period October 1, 2023 to December 30, 2023.

The tests applied to test the Operating Effectiveness of controls are listed alongside each of the respective control activities within the Testing Matrices. Such tests were considered necessary to evaluate whether the controls were sufficient to provide reasonable, but not absolute, assurance that all applicable trust services criteria were achieved during the review date. In selecting the tests of controls, Prescient Assurance LLC considered various factors including, but not limited to, the following:

- The nature of the control and the frequency with which it operates.
- The control risk mitigated by the control.
- The effectiveness of entity-level controls, especially controls that monitor other controls.
- The degree to which the control relies on the effectiveness of other controls.
- Whether the control is manually performed or automated.

Types of Tests Generally Performed

The table below describes the nature of our audit procedures and tests performed to evaluate the operational effectiveness of the controls detailed in the matrices that follow:

Test Types	Description of Tests
Inquiry	Inquired of relevant personnel with the requisite knowledge and experience regarding the performance and application of the related control activity. This included in-person interviews, telephone calls, e-mails, web-based conferences, or a combination of the preceding.
Inspection	Inspected documents and records indicating the performance of the control. This includes, but is not limited to, the following: • Examination / Inspection of source documentation and authorizations to verify transactions processed. • Examination / Inspection of documents or records for evidence of performance, such as the existence of initials or signatures. • Examination / Inspection of systems documentation, configurations, and settings; and • Examination / Inspection of procedural documentation such as operations manuals, flow charts, and job descriptions.

Observation	Observed the implementation, application, or existence of specific controls as represented. Observed the relevant processes or procedures during fieldwork. This included but was not limited to, witnessing the performance of controls or evidence of control performance with relevant personnel, systems, or locations relevant to the performance of control policies and procedures.
Re-performance	Re-performed the control to verify the design and/or operation of the control activity as performed if applicable.

General Sampling Methodology

Consistent with American Institute of Certified Public Accountants (AICPA) authoritative literature, Prescient Assurance utilizes professional judgment to consider the tolerable deviation rate, the expected deviation rate, the audit risk, the characteristics of the population, and other factors, to determine the number of items to be selected in a sample for a particular test. Prescient Assurance, in accordance with AICPA authoritative literature, selected samples in such a way that the samples were expected to be representative of the population. This included judgmental selection methods, where applicable, to ensure representative samples were obtained.

System-generated population listings were obtained whenever possible to ensure completeness prior to selecting samples. In some instances, full populations were tested in cases including but not limited to, the uniqueness of the event or low overall population size.

The table below describes the sampling methodology utilized in our testing to evaluate the operational effectiveness of the controls detailed in the matrices that follow:

Type of Control and Frequency	Minimum Number of Items to Test (Period of Review Six Months or Less)	Minimum Number of Items to Test (Period of Review More than Six Months)
Manual control, many times per day	At least 25	**At least 40**
Manual control, daily (Note 1)	At least 25	**At least 40**
Manual control, weekly	At least 5	**At least 10**
Manual control, monthly	At least 3	**At least 4**

Manual control, quarterly	At least 2	**At least 2**
Manual control, annually	Test annually	**Test annually**
Application controls	Test one operation of each relevant aspect of each application control if supported by effective IT general controls; otherwise test at least 15	**Test one operation of each application control if supported by effective IT general controls; otherwise test at least 25**
IT general controls	Follow guidance above for manual and automated aspects of IT general controls	**Follow guidance above for manual and automated aspects of IT general controls**
Notes: Some controls might be performed frequently, but less than daily. For such controls, the sample size should be interpolated using the above guidance. Generally, for controls where the number of occurrences ranges from 50 to 250 during the year, our minimum sample size using the above table should be approximately 10% of the number of occurrences.		

Reliability of Information Provided by the Service Organization

Observation and inspection procedures were performed related to certain system-generated reports, listings, and queries to assess the accuracy and completeness (reliability) of the information used in the performance of our testing of the controls.

Test Results

The results of each test applied are listed alongside each respective test applied within the Testing Matrices. Test results not deemed as control deviations are noted by the phrase "No exceptions noted." in the test result column of the Testing Matrices.

Any phrase other than this constitutes either a test result that is the result of non-occurrence, a change in the application of the control activity, or a deficiency in the Operating Effectiveness of the control activity. Testing deviations identified within the Testing Matrices are not necessarily weaknesses in the total system of controls, as this determination can only be made after consideration of controls in place at user entities and subservice organizations, if applicable, and other factors.

Trust ID	COSO Principle	Control Description	Test Applied by the Service Auditor	Test Results
CC1.1	The entity demonstrates a commitment to integrity and ethical values.	Upollo Management has approved security policies, and all employees accept these procedures when hired. Management also ensures that security policies are accessible to all employees and contractors.	Inspected the Information Security Policy to determine that at a minimum on an annual basis, all ISP policies must be reviewed, modified, and/or edited to meet necessary security standards. All policies must be signed and approved by authorized personnel. Inspected the policy acceptance data to determine that all relevant employees have accepted the policies.	No exceptions noted.
CC1.1	The entity demonstrates a commitment to integrity and ethical values.	Upollo has a formal Code of Conduct approved by management and accessible to all employees. All employees must accept the Code of Conduct upon hire.	Inspected the Code of Conduct to determine that the company has defined the ethical standards that all personnel are required to follow while performing their duties. Inspected the policy acceptance data to determine that all employees have agreed to the Code of Conduct.	No exceptions noted.
CC1.1	The entity demonstrates a commitment to integrity and ethical values.	Upollo's new hires are required to pass a background check as a condition of their employment.	Inspected the personnel data to determine that new hires have passed a background check as a condition of their employment. Inspected a background check report provided by Veremark performed during the observation period to determine that the company's new hires are required to pass a background check as a condition of their employment.	No exceptions noted.
CC1.1	The entity demonstrates a commitment to integrity and ethical values.	Upollo has established a Data Protection Policy and requires all employees to accept it upon hire. Management monitors employees' acceptance of the policy.	Inspected the Data Protection Policy to determine that the company has defined the data handling, protection, and encryption requirements and requires all employees to comply with the policy. Inspected the policy acceptance data to determine that the Data Protection Policy has been accepted	No exceptions noted.

			by all relevant employees.	
CC1.1	The entity demonstrates a commitment to integrity and ethical values.	Upollo has policies and procedures in place to establish acceptable use of information assets approved by management, posted on the company wiki, and accessible to all employees. All employees must accept the Acceptable Use Policy upon hire.	Inspected the Acceptable Use Policy to determine that the company has defined the authorized and acceptable uses of company devices and technology, and requires all personnel to accept and comply with its terms. Inspected the policy acceptance data to determine that all relevant employees have accepted the Acceptable Use Policy.	No exceptions noted.
CC1.1	The entity demonstrates a commitment to integrity and ethical values.	Upollo requires its contractors to read and accept the Code of Conduct, read and accept the Acceptable Use Policy, and pass a background check.	Observed that no contractor was hired during the observation window.	No performance.
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	Members of the Board of Directors are independent of management.	Inspected the LinkedIn profile of board members to determine that one member of the Board of Directors is independent of management.	No exceptions noted.
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of the company system vulnerabilities is performed by GCP.	No exceptions noted.
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	Upollo has an assigned security team that is responsible for the design, implementation, management, and review of the organization's security policies, standards, baselines, procedures, and guidelines.	Inspected the key personnel information to determine that the company has established a 4-member security committee including the security officer.	No exceptions noted.
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and	The company's board of directors or a relevant subcommittee is briefed by senior management at least annually on the	Inspected the board meeting minutes dated November 29, 2023, to determine that the next Board Meeting is not due to be performed until November 2024.	No exceptions noted.

	performance of internal control.	state of the company's cybersecurity and privacy risk. The board provides feedback and direction to management as needed.		
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	The company's board of directors meets at least annually and maintains formal meeting minutes. The board includes directors that are independent of the company.	Inspected the board meeting minutes dated November 29, 2023, to determine that the company formally meets at least annually. Inspected the LinkedIn profiles of the board members to determine that there are members who are independent of the company.	No exceptions noted.
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	The company's board members have sufficient expertise to oversee management's ability to design, implement and operate information security controls. The board engages third-party information security experts and consultants as needed.	Inspected the LinkedIn profiles of the board members showing their experience, education, and skills to determine that the board members are qualified individuals with sufficient expertise to oversee management abilities. Observed a penetration test conduct report to determine that the company engages third-party information security experts and consultants as needed.	No exceptions noted.
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	Management reviews security policies on an annual basis.	Inspected the policy list to determine that all relevant security policies have been reviewed and approved in 2023.	No exceptions noted.
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	Upollo engages with third-party to conduct penetration tests of the production environment at least annually. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the penetration test report dated December 12, 2023, to determine that it engages with third-party to conduct penetration tests of the production environment at least annually, and no high-risk issues were identified.	No exceptions noted.
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC1.2	The board of directors demonstrates independence	The company's board of directors has a	Observed the company's board charter to determine that the board	No exceptions noted.

	from management and exercises oversight of the development and performance of internal control.	documented charter that outlines its oversight responsibilities for internal control.	of directors has a documented charter that outlines its oversight responsibilities for internal control.	
CC1.2	The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	Management has established defined roles and responsibilities to oversee implementation of the information security policy across the organization.	Inspected the Information Security Policy to determine that the company has assigned the responsibility of managing the information security policies to the Security Officer.	No exceptions noted.
CC1.3	Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.	Upollo reviews its organizational structure, reporting lines, authorities, and responsibilities in terms of information security on an annual basis.	Observed the organizational chart of the company to determine that the company has identified the positions of authorities along with the defined reporting lines and has been reviewed on November 29, 2023.	No exceptions noted.
CC1.3	Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.	Upollo has an assigned security team that is responsible for the design, implementation, management, and review of the organization's security policies, standards, baselines, procedures, and guidelines.	Inspected the key personnel information to determine that the company has established a 4-member security committee including the security officer.	No exceptions noted.
CC1.4	The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	Upollo requires its contractors to read and accept the Code of Conduct, read and accept the Acceptable Use Policy, and pass a background check.	Observed that no contractor was hired during the observation window.	No performance.
CC1.4	The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	All Upollo positions have a detailed job description that lists qualifications, such as requisite skills and experience, which candidates must meet in order to be hired by Upollo.	Observed the career page on the company's website to determine that the company publishes the open positions on the career page and maintains detailed job descriptions for job positions including the required skills and experiences. Inspected the job description of Early Software Engineer on the website's career page to determine that the company maintains detailed job descriptions for job positions including the required skills and experiences.	No exceptions noted.

CC1.4	The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	Upollo's new hires and/or internal transfers are required to go through an official recruiting process during which their qualifications and experience are screened to ensure that they are competent and capable of fulfilling their responsibilities.	Observed that no new employee was hired during the observation window.	No performance.
CC1.4	The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	Upollo has established training programs for privacy and information security to help employees understand their obligations and responsibilities to comply with Upollo's security policies and procedures, including the identification and reporting of incidents. All full-time employees are required to complete the training upon hire and annually thereafter.	Inspected the personnel data to determine that all relevant personnel have completed the required security training. Observed that all full-time employees have completed their security awareness training. Moreover, observed that employees hired during the observation period have also completed the security training.	No exceptions noted.
CC1.4	The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	Upollo has a formal Code of Conduct approved by management and accessible to all employees. All employees must accept the Code of Conduct upon hire.	Inspected the Code of Conduct to determine that the company has defined the ethical standards that all personnel are required to follow while performing their duties. Inspected the policy acceptance data to determine that all employees have agreed to the Code of Conduct.	No exceptions noted.
CC1.4	The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	Upollo evaluates the performance of all employees through a formal, annual performance evaluation.	Inspected the annual performance evaluation reports of 2 employees out of a population of 7 employees to determine that the company evaluates the performance of all employees through a formal, annual performance evaluation.	No exceptions noted.
CC1.4	The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	Upollo has a defined vendor management policy that establishes requirements of ensuring third-party entities meet the organization's data preservation and	Inspected the Vendor Management Policy to determine that the company requires its vendors to maintain the integrity, security, and privacy of the company's data.	No exceptions noted.

		protection requirements.		
CC1.4	The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	Upollo's new hires are required to pass a background check as a condition of their employment.	Inspected the personnel data to determine that new hires have passed a background check as a condition of their employment. Inspected a background check report provided by Veremark performed during the observation period to determine that the company's new hires are required to pass a background check as a condition of their employment.	No exceptions noted.
CC1.5	The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	Upollo has established training programs for privacy and information security to help employees understand their obligations and responsibilities to comply with Upollo's security policies and procedures, including the identification and reporting of incidents. All full-time employees are required to complete the training upon hire and annually thereafter.	Inspected the personnel data to determine that all relevant personnel have completed the required security training. Observed that all full-time employees have completed their security awareness training. Moreover, observed that employees hired during the observation period have also completed the security training.	No exceptions noted.
CC1.5	The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	Upollo has a formal Code of Conduct approved by management and accessible to all employees. All employees must accept the Code of Conduct upon hire.	Inspected the Code of Conduct to determine that the company has defined the ethical standards that all personnel are required to follow while performing their duties. Inspected the policy acceptance data to determine that all employees have agreed to the Code of Conduct.	No exceptions noted.
CC1.5	The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	Upollo has policies and procedures in place to establish acceptable use of information assets approved by management, posted on the company wiki, and accessible to all employees. All employees must accept the Acceptable Use Policy upon hire.	Inspected the Acceptable Use Policy to determine that the company has defined the authorized and acceptable uses of company devices and technology, and requires all personnel to accept and comply with its terms. Inspected the policy acceptance data to determine that all relevant employees have accepted the Acceptable Use Policy.	No exceptions noted.

CC1.5	The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	Upollo evaluates the performance of all employees through a formal, annual performance evaluation.	Inspected the annual performance evaluation reports of 2 employees out of a population of 7 employees to determine that the company evaluates the performance of all employees through a formal, annual performance evaluation.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo ensures that file integrity monitoring (FIM) software is in place to detect whether operating system and application software files have been tampered with.	Observed that the company has enabled binary authorization, ensuring that only the trusted images are deployed on GKE, Cloud Run, Anthos cluster, and Anthos Service Mesh to determine that the company has file integrity monitoring in place.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo has an established policy and procedures that governs the use of cryptographic controls.	Inspected the Encryption Policy to determine that the company is required to implement authorized cryptographic controls and key protection procedures to protect individual systems and information.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo performs control self-assessments at least annually to gain assurance that controls are in place and operating effectively. Corrective actions are taken based on relevant findings.	Observed the Drata dashboard to determine that the company uses Drata to perform control self-assessments continuously.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo conducts continuous monitoring of security controls using Drata, and addresses issues in a timely manner.	Observed the Drata monitoring dashboard to determine that the company uses Drata to monitor its security controls continuously.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo authorizes access to information resources, including data and the systems that store or process customer data, based on the principle of least privilege.	Inspected the System Access Control Policy to determine that the company requires users to be granted access to data commensurate with their job responsibilities, and grants access on the least privilege principle. Inspected the list of users having administrative access to Upollo and their roles for accessing GCP to determine that the company authorizes access to information resources, including data and the systems that store or process customer data, based on the principle of least privilege.	No exceptions noted.

CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo maintains an accurate architectural diagram to document system boundaries to support the functioning of internal control.	Observed the company's architecture diagram to determine that the company maintains an accurate architecture diagram.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo has a defined policy that establishes requirements for the proper management and tracking of organizational assets.	Inspected the Asset Management Policy to determine that the company has outlined the procedures for properly managing its physical and digital assets according to the best practices and hardening standards.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo identifies, inventories, classifies, and assigns owners to IT assets.	Inspected the asset inventory which contains personnel, documented, and hardware assets, to determine that the company maintains an asset inventory.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo has a defined Information Security Policy that covers policies and procedures to support the functioning of internal control.	Inspected the Information Security Policy to determine that the company has defined the training requirements, authorized Internet use, and other practices to support its internal control processes.	No exceptions noted.
CC2.1	The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	Upollo Management has approved all policies that detail how customer data may be made accessible and should be handled. These policies are accessible to all employees and contractors.	Inspected the Acceptable Use Policy, Asset Management Policy, Data Protection Policy, Information Security Policy, and other policies to determine that relevant policies that detail how customer data may be accessed and handled have been approved by the management and are accessible to all employees and contractors. Inspected the Data Protection Policy to determine that customer data access, monitoring, and protection processes have been described.	No exceptions noted.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support	Upollo has implemented an Incident Response Plan that includes documenting "Lessons Learned" and "Root Cause Analysis" after	Inspected the Incident Response Plan to determine that the ISM is required to conduct an incident post-mortem after an incident has been resolved, which includes a root	No exceptions noted.

	the functioning of internal control.	incidents and sharing them with the broader engineering team to support Business Continuity/Disaster Recovery.	cause analysis and a lesson-learned document.	
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo has implemented an Incident Response Plan that includes creating, prioritizing, assigning, and tracking follow-ups to completion and lend support to Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the policy includes creating, prioritizing, assigning, and tracking follow-ups to completion. Observed the company's response to determine that no incidents occurred during the audit period.	No exceptions noted. No performance.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo has established a Data Protection Policy and requires all employees to accept it upon hire. Management monitors employees' acceptance of the policy.	Inspected the Data Protection Policy to determine that the company has defined the data handling, protection, and encryption requirements and requires all employees to comply with the policy. Inspected the policy acceptance data to determine that the Data Protection Policy has been accepted by all relevant employees.	No exceptions noted.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo has identified an incident response team that quantifies and monitors incidents involving security, availability, processing integrity, and confidentiality at the company.	Inspected the Incident Response Plan to determine that Information Security Manager (ISM) is responsible for managing the incident response procedure and works with management sponsors from the Engineering, Legal, HR, Marketing, and C-Suite teams to create and execute a communications plan. Observed that the company has designated a Security Officer, a Privacy Offer, and a Security Committee to manage incident response activities appropriately.	No exceptions noted.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo provides a process to employees for reporting security, confidentiality, integrity, and availability features, incidents, and concerns, and other complaints to company management.	Inspected the Responsible Disclosure Policy to determine that an email address (security@upollo.ai.) has been provided to employees to submit a vulnerability report.	No exceptions noted.

CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo has an established Incident Response Plan that outlines management responsibilities and procedures to ensure a quick, effective, and orderly response to information security incidents and annual testing.	Inspected the Incident Response Plan to determine that the policy outlines management responsibilities and procedures to ensure a quick, effective, and/or orderly response to information security incidents and annual testing.	No exceptions noted.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo has established training programs for privacy and information security to help employees understand their obligations and responsibilities to comply with Upollo's security policies and procedures, including the identification and reporting of incidents. All full-time employees are required to complete the training upon hire and annually thereafter.	Inspected the personnel data to determine that all relevant personnel have completed the required security training. Observed that all full-time employees have completed their security awareness training. Moreover, observed that employees hired during the observation period have also completed the security training.	No exceptions noted.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo conducts continuous monitoring of security controls using Drata, and addresses issues in a timely manner.	Observed the Drata monitoring dashboard to determine that the company uses Drata to monitor its security controls continuously.	No exceptions noted.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	The security team communicates important information security events to company management in a timely manner.	Inspected the snapshot of security team communication and a ticket to determine that the security team communicates important information security events to company management in a timely manner.	No exceptions noted.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo has policies and procedures in place to establish acceptable use of information assets approved by management, posted on the company wiki, and accessible to all employees. All employees must accept the Acceptable Use Policy upon hire.	Inspected the Acceptable Use Policy to determine that the company has defined the authorized and acceptable uses of company devices and technology, and requires all personnel to accept and comply with its terms. Inspected the policy acceptance data to determine that all relevant employees have accepted the Acceptable Use Policy.	No exceptions noted.

CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo Management has approved security policies, and all employees accept these procedures when hired. Management also ensures that security policies are accessible to all employees and contractors.	Inspected the Information Security Policy to determine that at a minimum on an annual basis, all ISP policies must be reviewed, modified, and/or edited to meet necessary security standards. All policies must be signed and approved by authorized personnel. Inspected the policy acceptance data to determine that all relevant employees have accepted the policies.	No exceptions noted.
CC2.2	The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	Upollo has a formal Code of Conduct approved by management and accessible to all employees. All employees must accept the Code of Conduct upon hire.	Inspected the Code of Conduct to determine that the company has defined the ethical standards that all personnel are required to follow while performing their duties. Inspected the policy acceptance data to determine that all employees have agreed to the Code of Conduct.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo tracks security deficiencies through internal tools and closes them within an SLA that management has pre-specified.	Inspected the snapshot of the security issue ticket and its remediation evidence to determine that the company tracks security deficiencies through internal tools and closes them within an SLA that management has pre-specified.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo has implemented an Incident Response Plan that includes creating, prioritizing, assigning, and tracking follow-ups to completion and lend support to Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the policy includes creating, prioritizing, assigning, and tracking follow-ups to completion. Observed the company's response to determine that no incidents occurred during the audit period.	No exceptions noted. No performance.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo communicates system changes to customers that may affect security, availability, processing integrity, or confidentiality.	Inspected the blog page on the company's website and a screenshot of communicated changes to determine that the company communicates system changes to external users.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo has a defined vendor management policy that establishes requirements of ensuring third-party	Inspected the Vendor Management Policy to determine that the company requires its vendors to maintain the integrity, security, and privacy of the company's data.	No exceptions noted.

		entities meet the organization's data preservation and protection requirements.		
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo has an established Incident Response Plan that outlines management responsibilities and procedures to ensure a quick, effective, and orderly response to information security incidents and annual testing.	Inspected the Incident Response Plan to determine that the policy outlines management responsibilities and procedures to ensure a quick, effective, and/or orderly response to information security incidents and annual testing.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo maintains a Terms of Service that is available to all external users and internal employees, and the terms detail the company's security and availability commitments regarding the systems. Client Agreements or Master Service Agreements are in place for when the Terms of Service may not apply.	Inspected the company's Terms of Service to determine that the company maintains a Terms of Service that is available to all external and internal users through the website.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo has identified an incident response team that quantifies and monitors incidents involving security, availability, processing integrity, and confidentiality at the company.	Inspected the Incident Response Plan to determine that Information Security Manager (ISM) is responsible for managing the incident response procedure and works with management sponsors from the Engineering, Legal, HR, Marketing, and C-Suite teams to create and execute a communications plan. Observed that the company has designated a Security Officer, a Privacy Offer, and a Security Committee to manage incident response activities appropriately.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo maintains a Privacy Policy that is available to all external users and internal employees, and it details the company's confidentiality and privacy commitments.	Inspected the privacy policy to determine that the company has made its privacy commitments accessible to all internal and external users through its website.	No exceptions noted.

CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo has implemented an Incident Response Plan that includes documenting "Lessons Learned" and "Root Cause Analysis" after incidents and sharing them with the broader engineering team to support Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the ISM is required to conduct an incident post-mortem after an incident has been resolved, which includes a root cause analysis and a lesson-learned document.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo's security commitments are communicated to external users, as appropriate.	Inspected the Terms of Service to determine that the company communicates its commitments regarding security, privacy, and confidentiality through the Terms of Service.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo maintains a directory of its key vendors, including their compliance reports. Critical vendor compliance reports are reviewed annually.	Inspected the vendor directory to determine that the company maintains the vendor directory along with its SOC compliance reports and reviews them annually.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo provides a process to external users for reporting security, confidentiality, integrity, and availability failures, incidents, concerns, and other complaints.	Inspected the Responsible Disclosure Policy to determine that users report incidents and issues via email (security@upollo.ai) and information security program violations or a violation of related laws via email (cayden@upollo.ai). Inspected the company's website to determine that the contact page had been provided for customers to report concerns and other complaints.	No exceptions noted.
CC2.3	The entity communicates with external parties regarding matters affecting the functioning of internal control.	Upollo maintains a directory of its key vendors, including its agreements that specify terms, conditions and responsibilities.	Inspected the vendor directory to determine that the company maintains the vendor directory along with the links to their Privacy policy and Terms of Service.	No exceptions noted.
CC3.1	The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with those associated with the controls to determine that the scanning and identification of the company	No exceptions noted.

		priority findings are tracked to resolution.	system vulnerabilities is performed by GCP.	
CC3.1	The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating risks based on identified threats and the specified tolerances.	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and consequence of the threat, identification of treatment and remediation strategies for identified risks based on their severity levels.	No exceptions noted.
CC3.1	The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.	Upollo engages with third-party to conduct penetration tests of the production environment at least annually. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the penetration test report dated December 12, 2023, to determine that it engages with third-party to conduct penetration tests of the production environment at least annually, and no high-risk issues were identified.	No exceptions noted.
CC3.1	The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC3.2	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.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC3.2	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.	Upollo maintains a directory of its key vendors, including their compliance reports. Critical vendor compliance reports are reviewed annually.	Inspected the vendor directory to determine that the company maintains the vendor directory along with its SOC compliance reports and reviews them annually.	No exceptions noted.
CC3.2	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.	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating risks based on identified threats and the specified tolerances.	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and consequence of the threat, identification of treatment and remediation strategies for identified risks based on their severity levels.	No exceptions noted.
CC3.2	The entity identifies risks to the achievement of its objectives across the entity	Upollo has a defined vendor management policy that establishes	Inspected the Vendor Management Policy to determine that the company requires its vendors to	No exceptions noted.

	and analyzes risks as a basis for determining how the risks should be managed.	requirements of ensuring third-party entities meet the organization's data preservation and protection requirements.	maintain the integrity, security, and privacy of the company's data.	
CC3.2	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.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of the company system vulnerabilities is performed by GCP.	No exceptions noted.
CC3.2	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.	Upollo's Management prepares a remediation plan to formally manage the resolution of findings identified in risk assessment activities.	Inspected the company's risk assessment report last updated on December 27, 2023, showing the risk treatment plan to determine that the company prepares a remediation plan to formally manage the resolution of findings identified in risk assessment.	No exceptions noted.
CC3.2	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.	Upollo maintains a directory of its key vendors, including its agreements that specify terms, conditions and responsibilities.	Inspected the vendor directory to determine that the company maintains the vendor directory along with the links to their Privacy policy and Terms of Service.	No exceptions noted.
CC3.3	The entity considers the potential for fraud in assessing risks to the achievement of objectives.	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating risks based on identified threats and the specified tolerances.	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and consequence of the threat, identification of treatment and remediation strategies for identified risks based on their severity levels.	No exceptions noted.
CC3.3	The entity considers the potential for fraud in assessing risks to the achievement of objectives.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC3.3	The entity considers the potential for fraud in assessing risks to the achievement of objectives.	Upollo's Management prepares a remediation plan to formally manage the resolution of findings identified in	Inspected the company's risk assessment report last updated on December 27, 2023, showing the risk treatment plan to determine that the company prepares a remediation plan to formally manage the	No exceptions noted.

		risk assessment activities.	resolution of findings identified in risk assessment.	
CC3.4	The entity identifies and assesses changes that could significantly impact the system of internal control.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC3.4	The entity identifies and assesses changes that could significantly impact the system of internal control.	Upollo reviews its organizational structure, reporting lines, authorities, and responsibilities in terms of information security on an annual basis.	Observed the organizational chart of the company to determine that the company has identified the positions of authorities along with the defined reporting lines and has been reviewed on November 29, 2023.	No exceptions noted.
CC3.4	The entity identifies and assesses changes that could significantly impact the system of internal control.	Upollo maintains a directory of its key vendors, including its agreements that specify terms, conditions and responsibilities.	Inspected the vendor directory to determine that the company maintains the vendor directory along with the links to their Privacy policy and Terms of Service.	No exceptions noted.
CC3.4	The entity identifies and assesses changes that could significantly impact the system of internal control.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of the company system vulnerabilities is performed by GCP.	No exceptions noted.
CC3.4	The entity identifies and assesses changes that could significantly impact the system of internal control.	Upollo has a defined vendor management policy that establishes requirements of ensuring third-party entities meet the organization's data preservation and protection requirements.	Inspected the Vendor Management Policy to determine that the company requires its vendors to maintain the integrity, security, and privacy of the company's data.	No exceptions noted.
CC3.4	The entity identifies and assesses changes that could significantly impact the system of internal control.	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating risks based on identified threats and the specified tolerances.	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and consequence of the threat, identification of treatment and remediation strategies for identified risks based on their severity levels.	No exceptions noted.
CC3.4	The entity identifies and assesses changes that could	Upollo engages with third-party to conduct	Inspected the penetration test report dated December 12, 2023, to	No exceptions noted.

	significantly impact the system of internal control.	penetration tests of the production environment at least annually. Results are reviewed by management and high priority findings are tracked to resolution.	determine that it engages with third-party to conduct penetration tests of the production environment at least annually, and no high-risk issues were identified.	
CC4.1	The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	Upollo performs annual access control reviews.	Inspected the annual access control review report to determine that the company performs access control reviews annually.	No exceptions noted.
CC4.1	The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC4.1	The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	Upollo maintains a directory of its key vendors, including its agreements that specify terms, conditions and responsibilities.	Inspected the vendor directory to determine that the company maintains the vendor directory along with the links to their Privacy policy and Terms of Service.	No exceptions noted.
CC4.1	The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	Upollo has a defined System Access Control Policy that requires annual access control reviews to be conducted and access request forms be filled out for new hires and employee transfers.	Inspected the System Access Control Policy to determine that the company requires the ticketing system to be managed and access privileges to be reviewed and updated annually.	No exceptions noted.
CC4.1	The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of the company system vulnerabilities is performed by GCP.	No exceptions noted.
CC4.1	The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating risks based on identified	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and consequence of the threat,	No exceptions noted.

	control are present and functioning.	threats and the specified tolerances.	identification of treatment and remediation strategies for identified risks based on their severity levels.	
CC4.1	The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	Upollo engages with third-party to conduct penetration tests of the production environment at least annually. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the penetration test report dated December 12, 2023, to determine that it engages with third-party to conduct penetration tests of the production environment at least annually, and no high-risk issues were identified.	No exceptions noted.
CC4.2	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.	Upollo maintains a directory of its key vendors, including its agreements that specify terms, conditions and responsibilities.	Inspected the vendor directory to determine that the company maintains the vendor directory along with the links to their Privacy policy and Terms of Service.	No exceptions noted.
CC4.2	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.	Upollo has an assigned security team that is responsible for the design, implementation, management, and review of the organization's security policies, standards, baselines, procedures, and guidelines.	Inspected the key personnel information to determine that the company has established a 4-member security committee including the security officer.	No exceptions noted.
CC4.2	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.	Upollo has identified an incident response team that quantifies and monitors incidents involving security, availability, processing integrity, and confidentiality at the company.	Inspected the Incident Response Plan to determine that Information Security Manager (ISM) is responsible for managing the incident response procedure and works with management sponsors from the Engineering, Legal, HR, Marketing, and C-Suite teams to create and execute a communications plan. Observed that the company has designated a Security Officer, a Privacy Offer, and a Security Committee to manage incident response activities appropriately.	No exceptions noted.
CC4.2	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	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of	No exceptions noted.

	board of directors, as appropriate.	management and high priority findings are tracked to resolution.	the company system vulnerabilities is performed by GCP.	
CC4.2	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.	Upollo has an established Incident Response Plan that outlines management responsibilities and procedures to ensure a quick, effective, and orderly response to information security incidents and annual testing.	Inspected the Incident Response Plan to determine that the policy outlines management responsibilities and procedures to ensure a quick, effective, and/or orderly response to information security incidents and annual testing.	No exceptions noted.
CC4.2	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.	Upollo's Management prepares a remediation plan to formally manage the resolution of findings identified in risk assessment activities.	Inspected the company's risk assessment report last updated on December 27, 2023, showing the risk treatment plan to determine that the company prepares a remediation plan to formally manage the resolution of findings identified in risk assessment.	No exceptions noted.
CC4.2	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.	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating risks based on identified threats and the specified tolerances.	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and consequence of the threat, identification of treatment and remediation strategies for identified risks based on their severity levels.	No exceptions noted.
CC4.2	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.	Upollo has implemented an Incident Response Plan that includes documenting "Lessons Learned" and "Root Cause Analysis" after incidents and sharing them with the broader engineering team to support Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the ISM is required to conduct an incident post-mortem after an incident has been resolved, which includes a root cause analysis and a lesson-learned document.	No exceptions noted.
CC4.2	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.	Upollo has implemented an Incident Response Plan that includes creating, prioritizing, assigning, and tracking follow-ups to completion and lend support to Business	Inspected the Incident Response Plan to determine that the policy includes creating, prioritizing, assigning, and tracking follow-ups to completion. Observed the company's response to determine that no incidents occurred during the audit period.	No performance.

		Continuity/Disaster Recovery.		
CC4.2	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.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC4.2	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.	Upollo engages with third-party to conduct penetration tests of the production environment at least annually. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the penetration test report dated December 12, 2023, to determine that it engages with third-party to conduct penetration tests of the production environment at least annually, and no high-risk issues were identified.	No exceptions noted.
CC5.1	The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	Upollo has an assigned security team that is responsible for the design, implementation, management, and review of the organization's security policies, standards, baselines, procedures, and guidelines.	Inspected the key personnel information to determine that the company has established a 4-member security committee including the security officer.	No exceptions noted.
CC5.1	The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	Upollo reviews its organizational structure, reporting lines, authorities, and responsibilities in terms of information security on an annual basis.	Observed the organizational chart of the company to determine that the company has identified the positions of authorities along with the defined reporting lines and has been reviewed on November 29, 2023.	No exceptions noted.
CC5.1	The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC5.1	The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	Upollo engages with third-party to conduct penetration tests of the production environment at least annually. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the penetration test report dated December 12, 2023, to determine that it engages with third-party to conduct penetration tests of the production environment at least annually, and no high-risk issues were identified.	No exceptions noted.

CC5.1	The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating risks based on identified threats and the specified tolerances.	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and consequence of the threat, identification of treatment and remediation strategies for identified risks based on their severity levels.	No exceptions noted.
CC5.1	The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	Upollo conducts continuous monitoring of security controls using Drata, and addresses issues in a timely manner.	Observed the Drata monitoring dashboard to determine that the company uses Drata to monitor its security controls continuously.	No exceptions noted.
CC5.1	The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	Upollo's Management prepares a remediation plan to formally manage the resolution of findings identified in risk assessment activities.	Inspected the company's risk assessment report last updated on December 27, 2023, showing the risk treatment plan to determine that the company prepares a remediation plan to formally manage the resolution of findings identified in risk assessment.	No exceptions noted.
CC5.1	The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of the company system vulnerabilities is performed by GCP.	No exceptions noted.
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo conducts continuous monitoring of security controls using Drata, and addresses issues in a timely manner.	Observed the Drata monitoring dashboard to determine that the company uses Drata to monitor its security controls continuously.	No exceptions noted.
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo conducts a Risk Assessment at least annually.	Inspected a risk assessment report, conducted on August 30, 2023, to determine that the company conducts a risk assessment at least annually and the risk assessment is not due to be performed during the audit period.	No performance.
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo Management has approved all policies that detail how customer data may be made accessible and should be handled. These policies are	Inspected the Acceptable Use Policy, Asset Management Policy, Data Protection Policy, Information Security Policy, and other policies to determine that relevant policies that detail how customer data may be accessed and handled have been	No exceptions noted.

		accessible to all employees and contractors.	approved by the management and are accessible to all employees and contractors. Inspected the Data Protection Policy to determine that customer data access, monitoring, and protection processes have been described.	
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo engages with third-party to conduct penetration tests of the production environment at least annually. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the penetration test report dated December 12, 2023, to determine that it engages with third-party to conduct penetration tests of the production environment at least annually, and no high-risk issues were identified.	No exceptions noted.
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo's Management prepares a remediation plan to formally manage the resolution of findings identified in risk assessment activities.	Inspected the company's risk assessment report last updated on December 27, 2023, showing the risk treatment plan to determine that the company prepares a remediation plan to formally manage the resolution of findings identified in risk assessment.	No exceptions noted.
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of the company system vulnerabilities is performed by GCP.	No exceptions noted.
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo Management has approved security policies, and all employees accept these procedures when hired. Management also ensures that security policies are accessible to all employees and contractors.	Inspected the Information Security Policy to determine that at a minimum on an annual basis, all ISP policies must be reviewed, modified, and/or edited to meet necessary security standards. All policies must be signed and approved by authorized personnel. Inspected the policy acceptance data to determine that all relevant employees have accepted the policies.	No exceptions noted.
CC5.2	The entity also selects and develops general control activities over technology to	Upollo has an established policy and procedures that governs	Inspected the Encryption Policy to determine that the company is required to implement authorized cryptographic controls and key	No exceptions noted.

	support the achievement of objectives.	the use of cryptographic controls.	protection procedures to protect individual systems and information.	
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo has established training programs for privacy and information security to help employees understand their obligations and responsibilities to comply with Upollo's security policies and procedures, including the identification and reporting of incidents. All full-time employees are required to complete the training upon hire and annually thereafter.	Inspected the personnel data to determine that all relevant personnel have completed the required security training. Observed that all full-time employees have completed their security awareness training. Moreover, observed that employees hired during the observation period have also completed the security training.	No exceptions noted.
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo has an assigned security team that is responsible for the design, implementation, management, and review of the organization's security policies, standards, baselines, procedures, and guidelines.	Inspected the key personnel information to determine that the company has established a 4-member security committee including the security officer.	No exceptions noted.
CC5.2	The entity also selects and develops general control activities over technology to support the achievement of objectives.	Upollo authorizes access to information resources, including data and the systems that store or process customer data, based on the principle of least privilege.	Inspected the System Access Control Policy to determine that the company requires users to be granted access to data commensurate with their job responsibilities, and grants access on the least privilege principle. Inspected the list of users having administrative access to Upollo and their roles for accessing GCP to determine that the company authorizes access to information resources, including data and the systems that store or process customer data, based on the principle of least privilege.	No exceptions noted.
CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Management reviews security policies on an annual basis.	Inspected the policy list to determine that all relevant security policies have been reviewed and approved in 2023.	No exceptions noted.

CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Upollo provides a process to employees for reporting security, confidentiality, integrity, and availability features, incidents, and concerns, and other complaints to company management.	Inspected the Responsible Disclosure Policy to determine that an email address (security@upollo.ai.) has been provided to employees to submit a vulnerability report.	No exceptions noted.
CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Upollo conducts annual BCP/DR tests and documents according to the BCDR Plan.	Inspected the Disaster Plan test report conducted on April 24, 2023, to determine that the company conducts annual BCP/DR tests and documents according to the BC/DR Plan and that the annual BCP/DR test was not performed during the audit period.	No performance.
CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Upollo has a formal Code of Conduct approved by management and accessible to all employees. All employees must accept the Code of Conduct upon hire.	Inspected the Code of Conduct to determine that the company has defined the ethical standards that all personnel are required to follow while performing their duties. Inspected the policy acceptance data to determine that all employees have agreed to the Code of Conduct.	No exceptions noted.
CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Upollo has a defined Information Security Policy that covers policies and procedures to support the functioning of internal control.	Inspected the Information Security Policy to determine that the company has defined the training requirements, authorized Internet use, and other practices to support its internal control processes.	No exceptions noted.
CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Upollo Management has approved security policies, and all employees accept these procedures when hired. Management also ensures that security policies are accessible to all employees and contractors.	Inspected the Information Security Policy to determine that at a minimum on an annual basis, all ISP policies must be reviewed, modified, and/or edited to meet necessary security standards. All policies must be signed and approved by authorized personnel. Inspected the policy acceptance data to determine that all relevant employees have accepted the policies.	No exceptions noted.
CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and	No exceptions noted.

		risks based on identified threats and the specified tolerances.	consequence of the threat, identification of treatment and remediation strategies for identified risks based on their severity levels.	
CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Upollo has an established Disaster Recovery Plan that outlines roles and responsibilities and detailed procedures for recovery of systems.	Inspected the Disaster Recovery Plan to determine that the policy outlines roles and responsibilities and detailed procedures for the recovery of systems.	No exceptions noted.
CC5.3	The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	Upollo has a defined Business Continuity Plan that outlines the proper procedures to respond, recover, resume, and restore operations following a disruption.	Inspected the Business Continuity Plan, which details the recovery procedures following a disruption along with the roles and responsibilities of the response teams to determine that the company has defined the procedures to respond, recover, resume, and restore operations following a disruption.	No exceptions noted.
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.	Upollo maintains an accurate network diagram that is accessible to the engineering team and is reviewed by management on an annual basis.	Observed a network diagram to determine that the network diagram is accessible to the engineering team and is reviewed by management on an annual basis.	No exceptions noted.
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.	Upollo ensures that a password manager is installed on all company-issued laptops.	Inspected the personnel data to determine that all current employees have a password manager installed.	No exceptions noted.
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.	Upollo has established formal guidelines for passwords to govern the management and use of authentication mechanisms.	Inspected the Password Policy to determine that formal guidelines and requirements regarding password length and complexity have been established by the management.	No exceptions noted.
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.	Role-based security is in place for internal and external users, including super admin users.	Inspected the list of users having administrative access to the company's application and GCP to determine that the company has role-based security in place.	No exceptions noted.
CC6.1	The entity implements logical access security software, infrastructure, and	Hardening standards are in place to ensure that newly deployed server	Inspected the personnel data displaying compliance and configurations on various devices to	No exceptions noted.

	architectures over protected information assets to protect them from security events to meet the entity's objectives.	instances are appropriately secured.	determine that the company's hardening standards are defined and implemented. Observed the churn predictions to determine that the hardening standards are in place to ensure that newly deployed server instances are appropriately secured.	
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.	Upollo has an established key management process in place to support the organization's use of cryptographic techniques.	Inspected the Encryption Policy to determine that the company requires all key management to be performed using software that automatically manages key generation, access control, secure storage, backup, and rotation of keys.	No exceptions noted.
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.	Upollo has established a Data Protection Policy and requires all employees to accept it upon hire. Management monitors employees' acceptance of the policy.	Inspected the Data Protection Policy to determine that the company has defined the data handling, protection, and encryption requirements and requires all employees to comply with the policy. Inspected the policy acceptance data to determine that the Data Protection Policy has been accepted by all relevant employees.	No exceptions noted.
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.	Upollo requires two factor authentication to access sensitive systems and applications in the form of user ID, password, OTP and/or certificate.	Observed that MFA is enabled on Google Workspace, GitHub, and GCP user accounts. Inspected the personnel data to determine that all users have unique email accounts and all current employees have multi-factor authentication (MFA) enabled.	No exceptions noted.
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.	Upollo stores customer data in databases that is encrypted at rest.	Observed that SQL databases, Redis installations, and Memcache instances are encrypted at rest. Observed that GCP storage buckets are encrypted.	No exceptions noted.
CC6.1	The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect	Username and password (password standard implemented) or SSO required to authenticate into application, MFA optional for external	Observed the sign-up page and two-step verification for users to determine that the username and password (password standard implemented) or SSO are required to authenticate into the application,	No exceptions noted.

	them from security events to meet the entity's objectives.	users, and MFA required for employee users.	MFA is optional for external users, and MFA is required for employee users. Inspected the personnel data to determine that Multi-Factor Authentication (MFA) is enabled for all employees.	
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.	Upollo identifies, inventories, classifies, and assigns owners to IT assets.	Inspected the asset inventory which contains personnel, documented, and hardware assets to determine that the company maintains an asset inventory.	No exceptions noted.
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.	Users can only access the production system remotely through the use of encrypted communication systems.	Observed the encrypted access on Google Cloud, specifically mandated for SQL systems to determine that the company adheres to secure practices for accessing its production systems, as demonstrated by the enforced encryption standards for remote access.	No exceptions noted.
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.	Upollo ensures that company-issued laptops have encrypted hard-disks.	Inspected the personnel's data to determine that all workstations' hard drives are encrypted.	No exceptions noted.
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.	Access to corporate network, production machines, network devices, and support tools requires a unique ID.	Observed that employees have unique GCP, Google, and GitHub accounts to determine that unique accounts are utilized. Inspected the personnel data to determine that all employees have unique email IDs.	No exceptions noted.
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.	Upollo uses a version control system to manage source code, documentation, release labeling, and other change management tasks. Access to the system must be approved by a system admin.	Observed that the company is using GitHub as a version control system and only authorized personnel can access and make changes to it.	No exceptions noted.
CC6.1	The entity implements logical access security software, infrastructure, and architectures over protected	Upollo has a defined policy that establishes requirements for the proper management and	Inspected the Asset Management Policy to determine that the company has outlined the procedures for properly managing its	No exceptions noted.

	information assets to protect them from security events to meet the entity's objectives.	tracking of organizational assets.	physical and digital assets according to the best practices and hardening standards.	
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.	Appropriate levels of access to infrastructure and code review tools are granted to new employees within one week of their start date.	Observed a sample screenshot showing GitHub access request to determine that the company grants appropriate levels of access within one week of a new employee hire.	No exceptions noted.
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.	Upollo has a defined policy that establishes requirements for the use of cryptographic controls.	Inspected the Encryption Policy to determine that the company is required to protect individual systems or information through authorized cryptographic controls and by following the prescribed procedures for key protection.	No exceptions 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.	Access to corporate network, production machines, network devices, and support tools requires a unique ID.	Observed that employees have unique GCP, Google, and GitHub accounts to determine that unique accounts are utilized. Inspected the personnel data to determine that all employees have unique email IDs.	No exceptions 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.	Upollo uses a termination checklist to ensure that an employee's system access, including physical access, is removed within a specified timeframe and all organization assets (physical or electronic) are properly returned.	Observed offboarding evidence of employees who were terminated during the observation window to determine that termination checklists are used to ensure that system access, including physical access, for terminated employees, has been removed within the specified time.	No exceptions 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.	Upollo has a defined System Access Control Policy that requires annual access control reviews to be conducted and access request forms be filled out for new hires and employee transfers.	Inspected the System Access Control Policy to determine that the company requires the ticketing system to be managed and access privileges to be reviewed and updated annually.	No exceptions 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.	Access to infrastructure and code review tools is removed from terminated employees within one business day.	Observed samples of offboarding checklist for employees offboarded during the audit to determine that access to infrastructure and code review tools was removed from terminated employees within one business day.	No exceptions 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.	Appropriate levels of access to infrastructure and code review tools are granted to new employees within one week of their start date.	Observed a sample screenshot showing github access request to determine that the company grants appropriate levels of access within one week of a new employee hire.	No exceptions 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.	External users must accept the Terms of Service prior to their account being created.	Observed a sign-up page on the company's website to determine that external users must accept the Terms of Service prior to their account being created.	No exceptions 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.	Upollo performs annual access control reviews.	Inspected the annual access control review report to determine that the company performs access control reviews annually.	No exceptions noted.
CC6.3	The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the	Upollo performs annual access control reviews.	Inspected the annual access control review report to determine that the company performs access control reviews annually.	No exceptions noted.

	system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.			
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.	Access to corporate network, production machines, network devices, and support tools requires a unique ID.	Observed that employees have unique GCP, Google, and GitHub accounts to determine that unique accounts are utilized. Inspected the personnel data to determine that all employees have unique email IDs.	No exceptions noted.
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.	External users must accept the Terms of Service prior to their account being created.	Observed a sign-up page on the company's website to determine that external users must accept the Terms of Service prior to their account being created.	No exceptions noted.
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.	Role-based security is in place for internal and external users, including super admin users.	Inspected the list of users having administrative access to the company's application and GCP to determine that the company has role-based security in place.	No exceptions noted.
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.	Access to infrastructure and code review tools is removed from terminated employees within one business day.	Observed samples of offboarding checklist for employees offboarded during the audit to determine that access to infrastructure and code review tools was removed from terminated employees within one business day.	No exceptions noted.
CC6.3	The entity authorizes, modifies, or removes access to data, software, functions, and other protected	Upollo uses a termination checklist to ensure that an employee's system	Observed offboarding evidence of employees who were terminated during the observation window to determine that termination	No exceptions noted.

	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.	access, including physical access, is removed within a specified timeframe and all organization assets (physical or electronic) are properly returned.	checklists are used to ensure that system access, including physical access, for terminated employees, has been removed within the specified time.	
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.	Upollo has a defined System Access Control Policy that requires annual access control reviews to be conducted and access request forms be filled out for new hires and employee transfers.	Inspected the System Access Control Policy to determine that the company requires the ticketing system to be managed and access privileges to be reviewed and updated annually.	No exceptions noted.
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.	Appropriate levels of access to infrastructure and code review tools are granted to new employees within one week of their start date.	Observed a sample screenshot showing GitHub access request to determine that the company grants appropriate levels of access within one week of a new employee hire.	No exceptions noted.
CC6.4	The entity restricts physical access to facilities and protected information assets (for example, data center facilities, backup media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.	Upollo performs annual access control reviews.	Inspected the annual access control review report to determine that the company performs access control reviews annually.	No exceptions noted.
CC6.4	The entity restricts physical access to facilities and protected information assets (for example, data center facilities, backup media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.	Upollo maintains a directory of its key vendors, including their compliance reports. Critical vendor compliance reports are reviewed annually.	Inspected the vendor directory to determine that the company maintains the vendor directory along with its SOC compliance reports and reviews them annually.	No exceptions noted.
CC6.4	The entity restricts physical access to facilities and protected information assets (for example, data center facilities, backup media storage, and other sensitive	Upollo uses a termination checklist to ensure that an employee's system access, including physical access, is	Observed offboarding evidence of employees who were terminated during the observation window to determine that termination checklists are used to ensure that system access, including physical	No exceptions noted.

	locations) to authorized personnel to meet the entity's objectives.	removed within a specified timeframe and all organization assets (physical or electronic) are properly returned.	access, for terminated employees, has been removed within the specified time.	
CC6.4	The entity restricts physical access to facilities and protected information assets (for example, data center facilities, backup media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.	Upollo has security policies that have been approved by management and detail how physical security for the company's headquarters is maintained. These policies are accessible to all employees and contractors.	Inspected the Physical Security Policy stating the access requirements and building standards for asset security to determine that the Physical Security Policy is in place and is accessible to employees through Drata.	No exceptions noted.
CC6.4	The entity restricts physical access to facilities and protected information assets (for example, data center facilities, backup media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.	Upollo has security policies that have been approved by management and detail how physical access to the company's headquarters is maintained. These policies are accessible to all employees and contractors.	Inspected the Physical Security Policy stating the access requirements and building standards for asset security to determine that the Physical Security Policy is in place and is accessible to employees through Drata.	No exceptions noted.
CC6.4	The entity restricts physical access to facilities and protected information assets (for example, data center facilities, backup media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.	Upollo maintains a directory of its key vendors, including its agreements that specify terms, conditions and responsibilities.	Inspected the vendor directory to determine that the company maintains the vendor directory along with the links to their Privacy policy and Terms of Service.	No exceptions 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.	Upollo uses a termination checklist to ensure that an employee's system access, including physical access, is removed within a specified timeframe and all organization assets (physical or electronic) are properly returned.	Observed offboarding evidence of employees who were terminated during the observation window to determine that termination checklists are used to ensure that system access, including physical access, for terminated employees, has been removed within the specified time.	No exceptions 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	Upollo has formal policies and procedures in place to guide personnel in the disposal of hardware	Inspected the Data Retention Policy to determine that requirements and controls/procedures to manage the deletion of customer data have been described.	No exceptions noted.

	has been diminished and is no longer required to meet the entity's objectives.	containing sensitive data.	Inspected the Asset Management Policy to determine that asset disposal, repurposing requirements, and approved asset disposal methods have been defined.	
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Read/Write access to cloud data storage is configured to restrict public access.	Inspected a list of GCP Cloud Storage buckets marked as private to determine that public access to cloud data storage is restricted.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Upollo ensures that all company-issued computers use a screensaver lock with a timeout of no more than 15 minutes.	Inspected the personnel data to determine that the screensaver lock is enabled on all employee's workstations.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Username and password (password standard implemented) or SSO required to authenticate into application, MFA optional for external users, and MFA required for employee users.	Observed the sign-up page and two-step verification for users to determine that the username and password (password standard implemented) or SSO are required to authenticate into the application, MFA is optional for external users, and MFA is required for employee users. Inspected the personnel data to determine that Multi-Factor Authentication (MFA) is enabled for all employees.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Upollo ensures that all connections to its web application from its users are encrypted.	Inspected the security certificate of the website valid up to January 2, 2024, to determine that the company uses encryption to protect sessions conducted over the internet.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Upollo automatically logs users out after a predefined inactivity interval and/or closure of the internet browser, and requires users to reauthenticate	Inspected the personnel data to determine that the screensaver lock is enabled on all employee workstations.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	WAF in place to protect Upollo's application from outside threats.	Observed that the company uses the firewall feature of GCP to protect Upollo's application from outside threats.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Upollo requires two factor authentication to access sensitive systems and applications in the form of user ID,	Observed that MFA is enabled on Google Workspace, GitHub, and GCP user accounts. Inspected the personnel data to	No exceptions noted.

		password, OTP and/or certificate.	determine that all users have unique email accounts and all current employees have multi-factor authentication (MFA) enabled.	
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Users can only access the production system remotely through the use of encrypted communication systems.	Observed the encrypted access on Google Cloud, specifically mandated for SQL systems to determine that the company adheres to secure practices for accessing its production systems, as demonstrated by the enforced encryption standards for remote access.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	No public SSH is allowed.	Observed that public SSH is denied in GCP to determine that the company ensures that no public SSH is allowed.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Upollo has established formal guidelines for passwords to govern the management and use of authentication mechanisms.	Inspected the Password Policy to determine that formal guidelines and requirements regarding password length and complexity have been established by the management.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	An intrusion detection system (IDS) is in place to detect potential intrusions, alert personnel when a potential intrusion is detected.	Observed the Security Center and Cloud Armor to determine that the company uses GCP as an intrusion detection and reporting system.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Upollo uses configurations that ensure only approved networking ports and protocols are implemented, including firewalls.	Observed that the company uses the default firewall features of GCP to determine that the company allows only approved networking ports and protocols.	No exceptions noted.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	Upollo maintains an accurate network diagram that is accessible to the engineering team and is reviewed by management on an annual basis.	Observed a network diagram to determine that the network diagram is accessible to the engineering team and is reviewed by management on an annual basis.	No exceptions 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	Upollo has established a Data Protection Policy and requires all employees to accept it upon hire. Management monitors employees'	Inspected the Data Protection Policy to determine that the company has defined the data handling, protection, and encryption requirements and requires all employees to comply with the policy.	No exceptions noted.

	removal to meet the entity's objectives.	acceptance of the policy.	Inspected the policy acceptance data to determine that the Data Protection Policy has been accepted by all relevant employees.	
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.	Upollo stores customer data in databases that is encrypted at rest.	Observed that SQL databases, Redis installations, and Memcache instances are encrypted at rest. Observed that GCP storage buckets are encrypted.	No exceptions 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.	No public SSH is allowed.	Observed that public SSH is denied in GCP to determine that the company ensures that no public SSH is allowed.	No exceptions 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.	Upollo ensures that company-issued laptops have encrypted hard-disks.	Inspected the personnel's data to determine that all workstations' hard drives are encrypted.	No exceptions 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.	Upollo uses encryption to protect user authentication and admin sessions of the internal admin tool transmitted over the Internet.	Inspected the security certificate of the company's website which is valid until March 20, 2024, to determine that data transmitted over the company's website is encrypted.	No exceptions 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.	Upollo ensures that all connections to its web application from its users are encrypted.	Inspected the security certificate of the website valid up to January 2, 2024, to determine that the company uses encryption to protect sessions conducted over the internet.	No exceptions 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.	Upollo's customer data is segregated from the data of other customers	Observed the code extract showing that the company's customer data is segregated from the data of other customers	No exceptions 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.	Upollo ensures that file integrity monitoring (FIM) software is in place to detect whether operating system and application software files have been tampered with.	Observed that the company has enabled binary authorization, ensuring that only the trusted images are deployed on GKE, Cloud Run, Anthos cluster, and Anthos Service Mesh to determine that the company has file integrity monitoring in place.	No exceptions 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.	Upollo requires antivirus software to be installed on workstations to protect the network against malware.	Inspected the personnel data to determine that all current employees have an antivirus installed on their workstations.	No exceptions 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.	Upollo ensures that virtual machine OS patches are applied monthly.	Observed that the company does not use VMs in production and all of their systems are managed systems that are automatically patched. Inspected the snapshots of configurations of containers that sit on top of OSs managed by GCP to determine that OS patches are applied automatically.	No exceptions 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.	Upollo has infrastructure logging configured to monitor web traffic and suspicious activity. When anomalous traffic activity is identified, alerts are automatically created, sent to appropriate personnel and resolved, as necessary.	Observed that the company uses GCP to monitor web traffic and suspicious activity. Inspected the list of monitoring and logging incidents that occurred during the audit period to determine that the company has configured the infrastructure to monitor web traffic.	No exceptions 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.	Upollo's workstations operating system (OS) security patches are applied automatically.	Inspected the device compliance data to determine that automatic updates are enabled on all relevant workstations.	No exceptions noted.
CC7.1	To meet its objectives, the entity uses detection and	Upollo has infrastructure logging	Observed that the company uses GCP to monitor web traffic and	No exceptions noted.

	monitoring procedures to identify (1) changes to configurations that result in the introduction of new vulnerabilities, and (2) susceptibilities to newly discovered vulnerabilities.	configured to monitor web traffic and suspicious activity. When anomalous traffic activity is identified, alerts are automatically created, sent to appropriate personnel and resolved, as necessary.	suspicious activity. Inspected the list of monitoring and logging incidents that occurred during the audit period to determine that the company has configured the infrastructure to monitor web traffic.	
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.	Upollo conducts continuous monitoring of security controls using Drata, and addresses issues in a timely manner.	Observed the Drata monitoring dashboard to determine that the company uses Drata to monitor its security controls continuously.	No exceptions noted.
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.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of the company system vulnerabilities is performed by GCP.	No exceptions noted.
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.	When Upollo's application code changes, code reviews and tests are performed by someone other than the person who made the code change.	Inspected the code changes review evidence to determine that the application code changes, code reviews, and tests are performed by someone other than the person who made the code change.	No exceptions noted.
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.	Upollo engages with third-party to conduct penetration tests of the production environment at least annually. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the penetration test report dated December 12, 2023, to determine that it engages with third-party to conduct penetration tests of the production environment at least annually, and no high-risk issues were identified.	No exceptions noted.
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.	An intrusion detection system (IDS) is in place to detect potential intrusions, alert personnel when a	Observed the Security Center and Cloud Armor to determine that the company uses GCP as an intrusion detection and reporting system.	No exceptions noted.

	vulnerabilities, and (2) susceptibilities to newly discovered vulnerabilities.	potential intrusion is detected.		
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.	Upollo uses a version control system to manage source code, documentation, release labeling, and other change management tasks. Access to the system must be approved by a system admin.	Observed that the company is using GitHub as a version control system and only authorized personnel can access and make changes to it.	No exceptions noted.
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.	Upollo uses logging software that sends alerts to appropriate personnel. Corrective actions are performed, as necessary, in a timely manner.	Observed screenshots of GCP Logs Explorer and Error Reporting to determine that the company has implemented logging software that is configured to send alerts to appropriate personnel.	No exceptions noted.
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.	Upollo has infrastructure logging configured to monitor web traffic and suspicious activity. When anomalous traffic activity is identified, alerts are automatically created, sent to appropriate personnel and resolved, as necessary.	Observed that the company uses GCP to monitor web traffic and suspicious activity. Inspected the list of monitoring and logging incidents that occurred during the audit period to determine that the company has configured the infrastructure to monitor web traffic.	No exceptions noted.
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.	Upollo uses a system that collects and stores server logs in a central location. The system can be queried in an ad hoc fashion by authorized users.	Observed that the company uses Big Query as the log management system that collects and stores server logs in a central location and only authorized users can access log sinks.	No exceptions noted.
CC7.2	The entity monitors system components and the operation of those components for anomalies	An intrusion detection system (IDS) is in place to detect potential intrusions, alert	Observed the Security Center and Cloud Armor to determine that the company uses GCP as an intrusion detection and reporting system.	No exceptions noted.

	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.	personnel when a potential intrusion is detected.		
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.	Upollo engages with third-party to conduct vulnerability scans of the production environment at least quarterly. Results are reviewed by management and high priority findings are tracked to resolution.	Inspected the Google Cloud Compliance report dated December 4, 2023, which includes a summary status showing the scanning dates, and findings along with associated with the controls to determine that the scanning and identification of the company system vulnerabilities is performed by GCP.	No exceptions noted.
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.	Upollo tracks and prioritizes security deficiencies through internal tools according to their severity by an independent technical resource.	Observed that security issues are tracked and prioritized in Linear to determine that the company tracks and prioritizes security deficiencies using Linear.	No exceptions noted.
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.	Upollo does not use Root Account on Infrastructure provider.	Observed that GCP does not have a root account.	No exceptions noted.
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	Upollo is using Drata to monitor the security and compliance of its cloud infrastructure configuration.	Observed that the GCP infrastructure is linked to Drata to determine that the company uses Drata to monitor the security and compliance of its cloud infrastructure configuration.	No exceptions noted.

	determine whether they represent security events.			
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.	Upollo's cloud infrastructure is monitored through an operational audit system that sends alerts to appropriate personnel.	Observed the monitoring dashboard in GCP to determine that the company's cloud infrastructure is monitored through an operational audit system that sends alerts to appropriate personnel.	No exceptions noted.
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.	Upollo has implemented an Incident Response Plan that includes documenting "Lessons Learned" and "Root Cause Analysis" after incidents and sharing them with the broader engineering team to support Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the ISM is required to conduct an incident post-mortem after an incident has been resolved, which includes a root cause analysis and a lesson-learned document.	No exceptions noted.
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.	Upollo has an established Incident Response Plan that outlines management responsibilities and procedures to ensure a quick, effective, and orderly response to information security incidents and annual testing.	Inspected the Incident Response Plan to determine that the policy outlines management responsibilities and procedures to ensure a quick, effective, and/or orderly response to information security incidents and annual testing.	No exceptions noted.
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.	Upollo tracks and prioritizes security deficiencies through internal tools according to their severity by an independent technical resource.	Observed that security issues are tracked and prioritized in Linear to determine that the company tracks and prioritizes security deficiencies using Linear.	No exceptions noted.
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.	The security team communicates important information security events to company management in a timely manner.	Inspected the snapshot of security team communication and a ticket to determine that the security team communicates important information security events to company management in a timely manner.	No exceptions noted.

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.	Upollo has identified an incident response team that quantifies and monitors incidents involving security, availability, processing integrity, and confidentiality at the company.	Inspected the Incident Response Plan to determine that Information Security Manager (ISM) is responsible for managing the incident response procedure and works with management sponsors from the Engineering, Legal, HR, Marketing, and C-Suite teams to create and execute a communications plan. Observed that the company has designated a Security Officer, a Privacy Offer, and a Security Committee to manage incident response activities appropriately.	No exceptions noted.
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.	Upollo has implemented an Incident Response Plan that includes creating, prioritizing, assigning, and tracking follow-ups to completion and lend support to Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the policy includes creating, prioritizing, assigning, and tracking follow-ups to completion. Observed the company's response to determine that no incidents occurred during the audit period.	No exceptions noted. No performance.
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.	Upollo has an established Incident Response Plan that outlines management responsibilities and procedures to ensure a quick, effective, and orderly response to information security incidents and annual testing.	Inspected the Incident Response Plan to determine that the policy outlines management responsibilities and procedures to ensure a quick, effective, and/or orderly response to information security incidents and annual testing.	No exceptions noted.
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.	Upollo has implemented an Incident Response Plan that includes creating, prioritizing, assigning, and tracking follow-ups to completion and lend support to Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the policy includes creating, prioritizing, assigning, and tracking follow-ups to completion. Observed the company's response to determine that no incidents occurred during the audit period.	No exceptions noted. No performance.
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.	Upollo tracks and prioritizes security deficiencies through internal tools according to their severity by an independent technical resource.	Observed that security issues are tracked and prioritized in Linear to determine that the company tracks and prioritizes security deficiencies using Linear.	No exceptions noted.

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.	Upollo has implemented an Incident Response Plan that includes documenting "Lessons Learned" and "Root Cause Analysis" after incidents and sharing them with the broader engineering team to support Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the ISM is required to conduct an incident post-mortem after an incident has been resolved, which includes a root cause analysis and a lesson-learned document.	No exceptions noted.
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.	Upollo has identified an incident response team that quantifies and monitors incidents involving security, availability, processing integrity, and confidentiality at the company.	Inspected the Incident Response Plan to determine that Information Security Manager (ISM) is responsible for managing the incident response procedure and works with management sponsors from the Engineering, Legal, HR, Marketing, and C-Suite teams to create and execute a communications plan. Observed that the company has designated a Security Officer, a Privacy Offer, and a Security Committee to manage incident response activities appropriately.	No exceptions noted.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo has identified an incident response team that quantifies and monitors incidents involving security, availability, processing integrity, and confidentiality at the company.	Inspected the Incident Response Plan to determine that Information Security Manager (ISM) is responsible for managing the incident response procedure and works with management sponsors from the Engineering, Legal, HR, Marketing, and C-Suite teams to create and execute a communications plan. Observed that the company has designated a Security Officer, a Privacy Offer, and a Security Committee to manage incident response activities appropriately.	No exceptions noted.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo performs backups daily and retains them in accordance with a predefined schedule in the Backup Policy.	Observed that Google Cloud Platform data backups are performed daily to determine that the company performs daily data backups following the backup policy.	No exceptions noted.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo has a defined Business Continuity Plan that outlines the proper procedures to respond, recover, resume, and restore operations following a disruption.	Inspected the Business Continuity Plan, which details the recovery procedures following a disruption along with the roles and responsibilities of the response teams to determine that the company has defined the procedures	No exceptions noted.

			to respond, recover, resume, and restore operations following a disruption.	
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo ensures that incident response plan testing is performed on an annual basis.	Inspected the incident response testing report conducted on April 24, 2023, to determine that the company tests the incident response plan annually.	No exceptions noted.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo has an established Incident Response Plan that outlines management responsibilities and procedures to ensure a quick, effective, and orderly response to information security incidents and annual testing.	Inspected the Incident Response Plan to determine that the policy outlines management responsibilities and procedures to ensure a quick, effective, and/or orderly response to information security incidents and annual testing.	No exceptions noted.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo has implemented an Incident Response Plan that includes documenting "Lessons Learned" and "Root Cause Analysis" after incidents and sharing them with the broader engineering team to support Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the ISM is required to conduct an incident post-mortem after an incident has been resolved, which includes a root cause analysis and a lesson-learned document.	No exceptions noted.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo has implemented an Incident Response Plan that includes creating, prioritizing, assigning, and tracking follow-ups to completion and lend support to Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the policy includes creating, prioritizing, assigning, and tracking follow-ups to completion. Observed the company's response to determine that no incidents occurred during the audit period.	No exceptions noted. No performance.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo tracks and prioritizes security deficiencies through internal tools according to their severity by an independent technical resource.	Observed that security issues are tracked and prioritized in Linear to determine that the company tracks and prioritizes security deficiencies using Linear.	No exceptions noted.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	Upollo has an established Disaster Recovery Plan that outlines roles and responsibilities and	Inspected the Disaster Recovery Plan to determine that the policy outlines roles and responsibilities and detailed procedures for the recovery of systems.	No exceptions noted.

		detailed procedures for recovery of systems.		
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.	When Upollo's application code changes, code reviews and tests are performed by someone other than the person who made the code change.	Inspected the code changes review evidence to determine that the application code changes, code reviews, and tests are performed by someone other than the person who made the code change.	No exceptions noted.
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.	Upollo ensures that code changes are tested prior to deployment to ensure quality and security.	Inspected the snapshot of code changes merged into production and their testing evidence to determine that the company ensures that code changes are tested prior to deployment to ensure quality and security.	No exceptions noted.
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.	Upollo uses a version control system to manage source code, documentation, release labeling, and other change management tasks. Access to the system must be approved by a system admin.	Observed that the company is using GitHub as a version control system and only authorized personnel can access and make changes to it.	No exceptions noted.
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.	Separate environments are used for testing and production for Upollo's application	Observed the company's separate production and development in GCP to determine that separate environments are used for development and production.	No exceptions noted.
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.	Only authorized Upollo personnel can push or make changes to production code.	Observed that the company uses GitHub as its version control system and only authorized personnel have access to merge code to the default branch.	No exceptions noted.
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.	Upollo ensures that releases are approved by appropriate members of management prior to production release.	Inspected the code changes review and approval request made prior to merging code changes into production to determine that the company ensures that releases are approved by appropriate members of management prior to production release.	No exceptions noted.

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.	Upollo has developed policies and procedures governing the system development life cycle, including documented policies for tracking, testing, approving, and validating changes.	Inspected the Software Development Life Cycle Policy to determine that the company has defined the software development phases and security control guidelines.	No exceptions noted.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo conducts annual BCP/DR tests and documents according to the BCDR Plan.	Inspected the Disaster Plan test report conducted on April 24, 2023, to determine that the company conducts annual BCP/DR tests and documents according to the BC/DR Plan and that the annual BCP/DR test was not performed during the audit period.	No performance.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo has implemented an Incident Response Plan that includes creating, prioritizing, assigning, and tracking follow-ups to completion and lend support to Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the policy includes creating, prioritizing, assigning, and tracking follow-ups to completion. Observed the company's response to determine that no incidents occurred during the audit period.	No exceptions noted. No performance.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo utilizes multiple availability zones to replicate production data across different zones.	Observed that the company utilizes multiple availability zones on GCP to replicate production data across different zones.	No exceptions noted.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo has a defined backup policy that establishes the requirements for backup information, software and systems.	Inspected the Backup Policy to determine that the company requires data to be backed up daily, backups to be encrypted in the same way as live production data, and backups to be monitored and alerted by Google Cloud monitoring.	No exceptions noted.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo has implemented an Incident Response Plan that includes documenting "Lessons Learned" and "Root Cause Analysis" after incidents and sharing them with the broader engineering team to support Business Continuity/Disaster Recovery.	Inspected the Incident Response Plan to determine that the ISM is required to conduct an incident post-mortem after an incident has been resolved, which includes a root cause analysis and a lesson-learned document.	No exceptions noted.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks	Upollo has identified an incident response team that quantifies and	Inspected the Incident Response Plan to determine that Information Security Manager (ISM) is responsible	No exceptions noted.

	arising from potential business disruptions.	monitors incidents involving security, availability, processing integrity, and confidentiality at the company.	for managing the incident response procedure and works with management sponsors from the Engineering, Legal, HR, Marketing, and C-Suite teams to create and execute a communications plan. Observed that the company has designated a Security Officer, a Privacy Offer, and a Security Committee to manage incident response activities appropriately.	
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo has an established Disaster Recovery Plan that outlines roles and responsibilities and detailed procedures for recovery of systems.	Inspected the Disaster Recovery Plan to determine that the policy outlines roles and responsibilities and detailed procedures for the recovery of systems.	No exceptions noted.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo performs backups daily and retains them in accordance with a predefined schedule in the Backup Policy.	Observed that Google Cloud Platform data backups are performed daily to determine that the company performs daily data backups following the backup policy.	No exceptions noted.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo has an established Incident Response Plan that outlines management responsibilities and procedures to ensure a quick, effective, and orderly response to information security incidents and annual testing.	Inspected the Incident Response Plan to determine that the policy outlines management responsibilities and procedures to ensure a quick, effective, and/or orderly response to information security incidents and annual testing.	No exceptions noted.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo has a defined Business Continuity Plan that outlines the proper procedures to respond, recover, resume, and restore operations following a disruption.	Inspected the Business Continuity Plan, which details the recovery procedures following a disruption along with the roles and responsibilities of the response teams to determine that the company has defined the procedures to respond, recover, resume, and restore operations following a disruption.	No exceptions noted.
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	Upollo has defined a formal risk management process that specifies risk tolerances and the process for evaluating risks based on identified threats and the specified tolerances.	Inspected the Risk Assessment Policy to determine that the company has defined risk assessment processes, Identification of threats and vulnerabilities, likelihood and consequence of the threat, identification of treatment and	No exceptions noted.

			remediation strategies for identified risks based on their severity levels.	
CC9.2	The entity assesses and manages risks associated with vendors and business partners.	Upollo maintains a directory of its key vendors, including its agreements that specify terms, conditions and responsibilities.	Inspected the vendor directory to determine that the company maintains the vendor directory along with the links to their Privacy policy and Terms of Service.	No exceptions noted.
CC9.2	The entity assesses and manages risks associated with vendors and business partners.	Upollo has a defined vendor management policy that establishes requirements of ensuring third-party entities meet the organization's data preservation and protection requirements.	Inspected the Vendor Management Policy to determine that the company requires its vendors to maintain the integrity, security, and privacy of the company's data.	No exceptions noted.
CC9.2	The entity assesses and manages risks associated with vendors and business partners.	Upollo maintains a directory of its key vendors, including their compliance reports. Critical vendor compliance reports are reviewed annually.	Inspected the vendor directory to determine that the company maintains the vendor directory along with its SOC compliance reports and reviews them annually.	No exceptions noted.