



**KPMG Oy Ab**  
Töölönlahdenkatu 3A  
FI - 00101 HELSINKI

Tel +358 (0)20 760 3000  
Fax +358 (0)20 760 3035  
Internet www.kpmg.fi

## **Service Organization Control Report ISAE 3402 Type 2 Assurance Statement Summary Report 2021**

### **Object and scope of Audit**

The task of KPMG Oy Ab (KPMG) was to audit the Basware Corporation (Basware) services and system controls in Basware Network system, based on the control environment defined by the Management of Basware. The Audit was conducted according to the ISAE 3402 Assurance Standard. The Audit consisted of administrative and technical information security controls divided into the following areas:

### **AICPA Trust Service Criteria 2017 (most relevant criteria)**

#### **General Information Technology Controls**

- Application Development and Change Management
- Platform Change Management
- Physical and Environmental Controls
- Data Backup
- Processing and Problem Management
- Logical Access
- Technical Security Capabilities

### **Network Application Controls**

- Customer Provisioning
- Processing of Business Documents
- Monitoring & Incident / Problem Management of Transactions

### **Statement**

KPMG's opinion has been formed on the basis of the matters outlined in the ISAE 3402 Audit Report. In our opinion, in all material respects:

- The description fairly presents Company's system as designed and implemented throughout the period from January 1st to September 30th, 2021;
- The controls related to the control objectives stated in the description were suitably designed throughout the period from January 1st to September 30th, 2021;
- The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period from January 1st to September 30th, 2021, except for the minor deficiencies identified in Trust Service Criteria and Platform Change Management.

Detailed descriptions of the minor findings are presented in the ISAE 3402 Audit Report.

### **Customer Organization responsibility**

Basware is responsible for truthfully documenting and planning the administration and control measures, and for acting according to the principles defined.

### **KPMG's responsibility**

KPMG is responsible for auditing the administrative measures of Basware services and system controls, and the functionality of the production processes of Basware services and system controls, to an adequate extent, using auditing methods laid out in the ISAE 3402 Standard. We are responsible for conducting the audit in accordance with best audit practices and for forming our independent opinion on the design and effectiveness of the internal controls during the testing period. An ISAE 3402 Type 2 report has been issued on the audit and the testing methods employed.

### **Usage of the Report**

Basware may present this report to organizations selected by Basware to demonstrate that the validity of internal control mechanisms of Basware services and system controls have been evaluated and comprehensively audited by an independent third party. This report does not state that the internal controls operated by Basware are fool proof, as no audit can fully assure operating effectiveness outside of the testing period. This report gives a description of the effectiveness of internal IT Controls during the testing period.

### **Date**

December 20<sup>th</sup>, 2021

### **Statement of validity**

This statement is valid for 1 year from the date of signature

*Mika Iivari*  
Partner  
KPMG Oy Ab