SEDONAOFFICE® SOFTWARE

Perennial's SedonaOffice Billing System

- Report on Perennial Software, LLC's Description of its SedonaOffice Billing System and on the Suitability of the Design of its Controls
- System and Organization Controls (SOC) – SOC 1 Type 1 Report
- As of January 31, 2026

bakertilly

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1. Independent Service Auditor's Report

To the management of Perennial Software, LLC:

Scope

We have examined management of Perennial Software, LLC's (Perennial) description of its SedonaOffice Billing System, entitled "Perennial Software, LLC's Description of its SedonaOffice Billing System" for processing user entities' transactions as of January 31, 2026 (description), and the suitability of the design of the controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in "Assertion of Perennial Software, LLC's Management" (assertion). The controls and control objectives included in the description are those that management of Perennial believes are likely to be relevant to user entities' internal control over financial reporting, and the description does not include those aspects of the SedonaOffice Billing System that are not likely to be relevant to user entities' internal control over financial reporting.

Perennial uses a subservice organization to provide cloud hosting services. The description includes only the control objectives and related controls of Perennial and excludes the control objectives and related controls of the subservice organization. The description also indicates that certain control objectives specified by Perennial can be achieved only if complementary subservice organization controls assumed in the design of Perennial's controls are suitably designed and operating effectively, along with the related controls at Perennial. Our examination did not extend to controls of 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 control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of Perennial's controls are suitably designed and operating effectively, along with related controls at the service organization. Our examination did not extend to 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

In Section 2, management of Perennial has provided an assertion about the fairness of the presentation of the description and suitability of the design of the controls to achieve the related control objectives stated in the description. Management of Perennial is responsible for preparing the description and its assertion, including the completeness, accuracy, and method of presentation of the description and the assertion, providing the services covered by the description, specifying the control objectives and stating them in the description, identifying the risks that threaten the achievement of the control objectives, selecting the criteria stated in the assertion, and designing, implementing, and documenting controls that are suitably designed and operating effectively to achieve the related control objectives stated in the description.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on the fairness of the presentation of the description and on the suitability of the design of the controls to achieve the related control objectives 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, based on the criteria in management's assertion, the description is fairly presented and the controls were suitably designed to achieve the related control objectives stated in the description as of January 31, 2026. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

- Performing procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design of the controls to achieve the related control objectives stated in the description, based on the criteria in management's assertion.
- Assessing the risks that the description is not fairly presented and that the controls were not suitably designed to achieve the related control objectives stated in the description.
- Evaluating the overall presentation of the description, suitability of the control objectives stated therein and suitability of the criteria specified by the service organization in its assertion.

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 user entities and their auditors who audit and report on user entities' financial statements and may not, therefore, include every aspect of the system that each individual user entity may consider important in its own particular environment. Because of their nature, controls at a service organization may not prevent, or detect and correct, all misstatements in processing user entities' transactions. Also, the projection to the future of any evaluation of the fairness of the presentation of the description, or conclusions about the suitability of the design of the controls to achieve the related control objectives, is subject to the risk that controls at a service organization may become ineffective.

Other Matter

We did not perform any procedures regarding the operating effectiveness of controls stated in the description and, accordingly, do not express an opinion thereon.

Opinion

In our opinion, in all material respects, based on the criteria described in management of Perennial's assertion,

a. The description fairly presents the SedonaOffice Billing System that was designed and implemented as of January 31, 2026.

b. The controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively as of January 31, 2026, and the subservice organization and user entities applied the complementary controls assumed in the design of Perennial's controls as of January 31, 2026.

Restricted Use

This report is intended solely for the information and use of management of Perennial and its parent company, EverCommerce Solutions Inc., user entities of Perennial's SedonaOffice Billing System as of January 31, 2026, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by user entities themselves, when assessing the risks of material misstatements of user entities' financial statements. This report is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Frisco, Texas
February 3, 2026

2. Assertion of Perennial Software, LLC's Management

We have prepared the description of Perennial Software, LLC's (Perennial) SedonaOffice Billing System entitled "Perennial Software, LLC's Description of its SedonaOffice Billing System," for processing user entities' transactions as of January 31, 2026 (description) for user entities of the system as of January 31, 2026, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented at the subservice organization and user entities of the system themselves, when assessing the risks of material misstatements of user entities' financial statements.

Perennial uses a subservice organization to provide cloud hosting services. The description includes only the control objectives and related controls of Perennial and excludes the control objectives and related controls of the subservice organization. The description also indicates that certain control objectives specified by Perennial can be achieved only if complementary subservice organization controls assumed in the design of Perennial's controls are suitably designed and operating effectively, along with the related controls at Perennial. The description does not extend to controls of the subservice organization.

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of Perennial's controls are suitably designed and operating effectively, along with related controls at Perennial. The description does not extend to controls of the user entities.

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

a. The description fairly presents the SedonaOffice Billing System made available to user entities of the system as of January 31, 2026, for processing user entities' transactions as it relates to controls that are likely to be relevant to user entities' internal control over financial reporting.

   The criteria we used in making this assertion were that the description:

   i. Presents how the system made available to user entities of the system was designed and implemented to process relevant transactions, including, if applicable,

      (1) The types of services provided, including, as appropriate, the classes of transactions processed.

      (2) The procedures, within both automated and manual systems, by which services are provided, including, as appropriate, procedures by which transactions are initiated, authorized, recorded, processed, corrected as necessary, and transferred to the reports and other information prepared for user entities of the system.

      (3) The information used in the performance of the procedures, including, if applicable, related accounting records, whether electronic or manual, and supporting information involved in initiating, authorizing, recording, processing, and reporting transactions; this includes the correction of incorrect information and how information is transferred to the reports and other information prepared for user entities.

      (4) How the system captures and addresses significant events and conditions, other than transactions.

      (5) The process used to prepare reports or other information provided to user entities.

(6) Services performed by a subservice organization, if any, including whether the inclusive method or the carve-out method has been used in relation to them.

(7) The specified control objectives and controls designed to achieve those objectives including, as applicable, complementary user entity controls contemplated in the design of the service organization's controls.

(8) Other aspects of our control environment, risk assessment process, information and communications (including the related business processes), control activities, and monitoring activities that are relevant to the services provided.

ii. Does not omit or distort information relevant to the service organization's system, while acknowledging that the description is prepared to meet the common needs of a broad range of user entities of the system and their user auditors and may not, therefore, include every aspect of the SedonaOffice Billing System that each individual user entity of the system and its auditor may consider important in its own particular environment.

b. The controls related to the control objectives stated in the description were suitably designed as of January 31, 2026, to achieve those control objectives if the subservice organization and user entities applied the complementary controls assumed in the design of Perennial's controls as of January 31, 2026. The criteria we used in making this assertion were that:

i. The risks that threaten the achievement of the control objectives stated in the description have been identified by management of the service organization.

ii. The controls identified in the description would, if operating effectively, provide reasonable assurance that those risks would not prevent the control objectives stated in the description from being achieved.

3. Perennial Software, LLC's Description of its SedonaOffice Billing System

Overview of Company

SedonaOffice® is a product of Perennial Software, LLC ("Perennial"), a subsidiary of EverCommerce Solutions Inc. ("EverCommerce"). Perennial is part of an operational group at EverCommerce, often known as Bold Group, which operates within the Security and Alarm Division of EverCommerce, its parent company. EverCommerce acquired Perennial in February 2019. Perennial, the foundation of Bold Group, was originally established in 1981.

Bold Group is a trusted provider of mission-critical alarm monitoring and financial management technology, offering flexible and automated solutions that improve workflow efficiency, standardize processes, and support critical response services that protect life and property.

Each Bold Group organization is led by Larry Gloss, Head of Security & Alarm. Bold Group employs approximately 115 professionals dedicated to delivering reliable, scalable technology solutions for the security industry.

SedonaOffice® is an enterprise financial and business management software solution purpose-built for security and alarm companies. Designed to support complex operational environments, SedonaOffice® delivers robust accounting, job costing, service management, and inventory control capabilities within a single, fully integrated platform. The system streamlines day-to-day operations, automates critical workflows, and provides real-time financial and operational visibility, enabling organizations to improve cash flow, enhance efficiency, and scale confidently through actionable performance insights.

The SedonaOffice® platform offers comprehensive financial management functionality, including Accounts Payable with integrated purchase order and receipt processing, and Accounts Receivable with flexible payment posting options, including lockbox processing. Real-time job management allows users to assess job profitability at any stage of an installation, while client management tools provide full access to customer records to support service delivery. Inventory management supports unlimited warehouses and vehicle tracking, helps ensure accurate and streamlined inventory control across the organization.

Additional capabilities include Service and Inspections management for creating, scheduling, and dispatching service requests fully integrated with inventory and accounts receivable, as well as a Custom Query Builder that provides secure, flexible access to customer and operational data. SedonaOffice® also includes Vivid CPM Basic, a modern reporting framework that transforms Microsoft Excel into a secure analytics environment, allowing organizations to leverage familiar tools for advanced financial and operational reporting.

Scope of the Description

This report is intended to provide an understanding of the controls over the SedonaOffice Billing System for processing user entities' transactions related to internal controls over financial reporting. It is not intended to cover any add-on services, modules or programs provided by any company other than Perennial. The content of this report is designed to provide information to user organizations and auditors of such user organizations in assessing control risk.

Perennial utilizes one subservice organization to host SedonaOffice on the Amazon Web Services Platform. The description includes only the control objectives and related controls of Perennial and excludes the control objectives and related controls of the subservice organization.

Subservice Organization	Type of Service	Specific Service Provided
Amazon Web Services (AWS)	Cloud Application Hosting Services	EC2 – Server Instance Hosting VPN – Secure Communications S3 – Datastores Backup – System backup and recovery VPC – Networking services

Internal Control Framework

This section provides information about the five interrelated components of control at Perennial, including

- control environment,
- risk assessment,
- monitoring activities,
- information and communication, and
- control activities.

Control Environment

Organization

Perennial is organized into functional groups designed to support effective governance, operational efficiency, and accountability across the organization. Key organizational groups and their responsibilities include the following:

Sales & Marketing – Responsible for business development, customer engagement, contract management, and product positioning. This group manages lead generation, sales activities, customer communications, and coordination with operations to support customer onboarding and retention.

Technical Operations – Responsible for the delivery and ongoing support of products and services. This group oversees customer implementations, service delivery, support functions, and operational process management to ensure services are provided in accordance with contractual and performance expectations.

Infrastructure and SaaS Operations - Responsible for the hosting, availability, security, and performance of Perennial's systems and applications. This group manages system infrastructure, cloud environments, application deployments, system monitoring, access provisioning, incident response, backup and recovery, and change management activities supporting the SedonaOffice® platform.

Finance & Accounting (as provided by EverCommerce) – Responsible for financial reporting, budgeting, billing, accounts receivable and payable, and internal financial controls. This group ensures accurate financial records, compliance with applicable accounting standards, and effective oversight of financial operations.

Human Resources (as provided by EverCommerce) – Responsible for employee lifecycle management, including recruiting, onboarding, training, performance management, and offboarding. This group also oversees employee policies, background checks where applicable, and compliance with employment-related laws and regulations.

Governance

EverCommerce's corporate security team, in partnership with executive leadership, establishes a strong governance framework that defines the organization's security posture. This governance model promotes a culture that prioritizes the protection, confidentiality, and integrity of client data across all business operations.

Policies and Controls

EverCommerce maintains comprehensive information security policies and controls aligned with the International Organization for Standardization (ISO) framework. All employees and contracted personnel are required to adhere to these policies. Formal disciplinary measures, up to and including termination, are enforced to ensure consistent compliance and uphold the organization's security standards.

Workforce Training and Education

The security and confidentiality of client information are emphasized throughout the employee lifecycle. New hires receive security-focused onboarding, and all personnel complete annual security training aligned with documented policies found in the employee handbook. These policies are reviewed annually by the Human Resources and Legal teams to ensure continued relevance and compliance. Additionally, pre-employment background checks are conducted for all prospective employees and contracted workers as part of the hiring process.

Risk Assessment

Risk Management and Mitigation

Perennial views risk management and mitigation as essential components embedded throughout all business operations. Our risk management framework enables the systematic identification, assessment, and mitigation of vulnerabilities and threats that may impact Perennial or our clients' information assets. This proactive approach ensures that risks are continuously evaluated and appropriately addressed.

Control Environment Assessment

Perennial maintains oversight of its control environment through regular internal reviews designed to assess the implementation and effectiveness of operational and security processes. The IT/Security team collaborates with an EverCommerce at least annually to evaluate the overall control structure and identify improvement opportunities.

EverCommerce management conducts an annual review and update of all policies and procedures, incorporating new standards and industry best practices to align with evolving risk landscapes. In addition, monthly vulnerability assessments are performed by an independent external security team. IT leadership analyzes these findings and develops targeted remediation plans to promptly address identified high-risk vulnerabilities.

Monitoring Activities

Control Monitoring and Continuous Improvement

Perennial's management team actively monitors existing controls to ensure they operate effectively and as intended. Through an established self-audit process, controls are evaluated regularly, and modifications are implemented when needed to maintain alignment with organizational objectives and compliance requirements.

Identification and Evaluation of Control Variances

Because management is closely involved in day-to-day operations, variances from expected control behaviors can be identified quickly. When a potential control failure is detected, senior leadership conducts a detailed review of the relevant evidence. Following this evaluation, management determines the appropriate course of action—whether the incident represents an isolated deviation or indicates a need to update internal procedures. This process is designed to uphold compliance, strengthen the control environment, and maximize operational efficiency.

Use of Security Testing

Perennial's IT management team relies on reports from EverCommerce penetration testers. These assessments provide objective insights into Perennial's security posture. The results are used to evaluate the effectiveness of existing controls and inform any necessary updates or enhancements to ensure performance objectives and security standards are consistently met.

Monitoring of the Subservice Organization

Perennial uses AWS for server instance hosting, secure communications services, datastores, system backup and recovery, and networking services in conjunction with the processing of transactions for user organizations. Through its daily operational activities, management of Perennial monitors the services performed by the subservice organizations to help ensure that operations and controls expected to be implemented at the subservice organizations are functioning effectively. Additionally, Perennial performs annual subservice organization reviews and reviews System and Organization Controls (SOC) reports for any inconsistencies and resolves issues as necessary.

Information and Communication

Information and Communication

Information and communication are essential components of Perennial's internal control framework. Our processes ensure that critical information is identified, captured, and communicated in the appropriate format and within the necessary timeframes to support effective management and operational control. Perennial utilizes a variety of information systems to process data and facilitate communication both internally and with our clients.

A primary communication and workflow mechanism is our Salesforce ticketing system, which serves as the central platform for capturing, documenting, and exchanging information across teams. This system supports consistent communication, traceability, and timely resolution of internal and external requests.

Collaboration and Organizational Communication

Perennial fosters continuous communication through structured, recurring meetings. Weekly cross-functional team meetings are conducted to identify, discuss, and resolve procedural or technical issues raised by internal teams or clients. Additionally, monthly all-hands meetings led by senior leadership provide company-wide updates, reinforce organizational priorities, and enhance transparency.

Email communication is utilized to distribute general updates, announcements, and essential information to all employees, ensuring that staff remain informed and aligned with organizational goals.

Control Activities

Perennial has specified the control objectives and identified the controls that are designed to achieve the related control objectives. The specified control objectives, related controls, and complementary user entity controls are presented below, and are an integral component of Perennial's description of its hosted SedonaOffice system.

Change Management — Control Objective 1: Controls provide reasonable assurance that the implementation of and changes to application programs with respect to user entities' internal control over financial reporting are authorized, tested, documented, approved, and implemented to result in complete and accurate reporting of transactions.

Change activity begins with a documented change request that clearly states the purpose, scope, and a risk assessment to frame impact and approvals (1.01). Before any change is promoted, it is validated in a segregated environment that mirrors production so that functional behavior, integrations, and potential side effects can be evaluated without endangering live processing (1.02). Once testing is complete and evidence is compiled, the change requires formal approval by designated management personnel to confirm alignment with business requirements and risk tolerance (1.03). In addition, all changes are subject to an independent review and approval by personnel not directly responsible for development, ensuring separation of duties and that deployments proceed only with appropriate oversight from designated management (1.04).

Logical Access — Control Objective 2: Controls provide reasonable assurance that internal and external logical access to programs, data, applications, and computer resources that may affect user entities' internal control over financial reporting is restricted to authorized users and such users are restricted to performing authorized actions.

Access to systems is authenticated using unique user IDs with passwords or equivalent mechanisms, and password parameters are configured to meet company standards, ensuring that only identified and authorized users can gain entry (2.01). Provisioning and changes to access follow a request-and-approve workflow, where new or modified access must be approved before access rights are granted or altered (2.02). When users depart or roles change, access to key systems and applications is removed or disabled in accordance with Company policy to prevent unauthorized access (2.03). Management performs quarterly user access reviews over key systems and applications, including privileged roles, to validate that entitlements remain appropriate. Any users requiring changes to the access are processed in a timely manner (2.04). Privileged access itself is restricted to authorized personnel to limit the risk associated with elevated capabilities (2.05).

Backup Management — Control Objective 3: Controls provide reasonable assurance that data and systems are backed up regularly and available for restoration in the event of processing errors or unexpected processing interruptions, with respect to user entities' internal control over financial reporting.

Production data is backed up at least daily to support timely recovery objectives and continuity of critical processing (3.01). Backup completion and health are monitored by an automated system that sends alerts to IT personnel when backups fail or complete with issues, and exceptions are investigated and resolved to maintain recoverability (3.02).

Support Management — Control Objective 4: Controls provide reasonable assurance that application and system processing errors with respect to user entities' internal control over financial reporting are identified, tracked, recorded and resolved in a complete and accurate manner by authorized personnel.

Customer access requests and access removals are fulfilled only after explicit customer approval to ensure that changes to customer access are authorized and properly controlled (4.01). All customer support requests are formally documented in a ticketing system and tracked through to resolution, providing a complete record of issue identification, analysis, remediation steps, and closure (4.02).

Billing Data Processing and Reporting — Control Objective 5: Controls provide reasonable assurance that billing data with respect to user entities' internal control over financial reporting is processed and reported completely and accurately.

The billing process enforces data completeness at the point of entry, preventing invoice creation until all requisite information is provided on the new invoice form (5.01). System validation checks further prevent invalid data from being populated in invoices, reducing errors and rework (5.02). For customers set up on recurring billing, cycle invoices are generated at the configured frequency to ensure timely and consistent billing (5.03). Invoices can be indexed with sequential and unique identifiers when configured, enabling traceability and supporting completeness checks (5.04). The system calculates tax amounts accurately by applying tax percentages to the amounts associated with the indicated tax group, ensuring correct tax treatment (5.05). Any discounts applied are included correctly in invoice totals so that net amounts reflect authorized reductions (5.06). To preserve the integrity of financial records, sent invoices and invoices outside the current accounting periods are locked from modification (5.07). Where modifications are permitted, the system automatically logs the changes and requires the modifier to enter a reason, establishing a clear audit trail (5.08). Finally, key accounts receivable and general ledger reports are generated automatically to return the data requested by the user's query completely and accurately, supporting downstream reconciliation and financial reporting (5.09).

Customer Data Processing — Control Objective 6: Controls provide reasonable assurance that customer data with respect to user entities' internal control over financial reporting is processed completely and accurately.

New customer records cannot be created until all requisite information is entered on the new customer form, ensuring completeness at inception (6.01). Customers are indexed with sequential and unique identifiers when configured, promoting reliable retrieval, reconciliation, and deduplication (6.02). Any modifications to customer data are automatically logged by the system, and users must provide a reason for the change, creating an auditable history that supports data integrity (6.03).

Key Reports Provided to User Entities

Perennial delivers key reports to its customers to support transparency, compliance, and financial accuracy. Any changes to reports follow normal change management procedures. Controls over completeness and accuracy are covered in Objective 5 and controls related to data processing of billing information are covered in Objectives 5 and 6. Reports included in the scope of this report include:

- SedonaOffice General Ledger reports

- SedonaOffice Accounts Receivable reports

List of Control Objectives and Control Activities

ID	Perennial Software, LLC's Controls
Change Management ***Control Objective 1: Controls provide reasonable assurance that the implementation of and changes to application programs with respect to user entities' internal control over financial reporting are authorized, tested, documented, approved, and implemented to result in complete and accurate reporting of transactions.***	
1.01	All changes to applications and supporting infrastructure are initiated using a documented change request that details the purpose, scope, and risk assessment.
1.02	Prior to deployment, all changes are tested in a segregated environment that mirrors production.
1.03	Prior to deployment, all changes are subject to formal approval by designated management personnel.
1.04	All changes to applications and supporting infrastructure are subject to an independent review and approval process before implementation. Changes must be reviewed by personnel not directly responsible for development, and all deployments require approval from designated management.
Logical Access ***Control Objective 2: Controls provide reasonable assurance that internal and external logical access to programs, data, applications, and computer resources that may affect user entities' internal control over financial reporting is restricted to authorized users and such users are restricted to performing authorized actions.***	
2.01	Access is authenticated through unique user IDs and passwords or other methods as a mechanism for validating that users are authorized to gain access to the system. Password parameters meet company standards.
2.02	New or modified access requests are approved prior to adding or modifying access rights.
2.03	Access to key systems and applications is removed or disabled in accordance with Company policy.
2.04	Management performs quarterly user access reviews for key systems and applications. The review includes users who have privileged access.
2.05	Privileged access is restricted to authorized personnel.
Backup Management ***Control Objective 3: Controls provide reasonable assurance that data and systems are backed up regularly and available for restoration in the event of processing errors or unexpected processing interruptions, with respect to user entities' internal control over financial reporting.***	
3.01	Production data is backed up on at least a daily basis.
3.02	Backups are monitored via an automated system that sends notifications to alert IT personnel when backups are not successfully completed and exceptions are resolved after investigation.
Support Management ***Control Objective 4: Controls provide reasonable assurance that application and system processing errors with respect to user entities' internal control over financial reporting are identified, tracked, recorded and resolved in a complete and accurate manner by authorized personnel.***	
4.01	Customer access requests and access removals are fulfilled only after customer approval.

ID	Perennial Software, LLC's Controls
Support Management ***Control Objective 4: Controls provide reasonable assurance that application and system processing errors with respect to user entities' internal control over financial reporting are identified, tracked, recorded and resolved in a complete and accurate manner by authorized personnel.***	
4.02	Customer support requests are formally documented in a ticket as they are tracked through to resolution.
Billing data Processing and Reporting ***Control Objective 5: Controls provide reasonable assurance that billing data with respect to user entities' internal control over financial reporting is processed and reported completely and accurately.***	
5.01	Invoices cannot be created prior to entering the requisite information on the new invoice form.
5.02	Validation checks are in place to prevent invalid data from being populated in new invoices.
5.03	Customers billed with cycle invoices are billed at the frequency set when recurring invoices are set up.
5.04	Invoices are indexed with sequential and unique identifiers when configured to do so.
5.05	Tax percentages are populated based on the amount related to the indicated tax group and tax amounts are calculated accurately.
5.06	Discounts applied to invoices are calculated accurately in invoice totals.
5.07	Sent invoices and invoices from outside of current accounting periods cannot be modified.
5.08	Invoice modifications are automatically logged by the system and modifications require a reason to be input by the modifier.
5.09	Key accounts receivable and general ledger reports are automatically generated with the data requested by the user query in a complete and accurate manner.
Customer Data Processing ***Control Objective 6: Controls provide reasonable assurance that customer data with respect to user entities' internal control over financial reporting is processed completely and accurately.***	
6.01	New customers cannot be created prior to entering the requisite information on the new customer form.
6.02	Customers are indexed with sequential and unique identifiers when configured to do so.
6.03	Customer data modifications are automatically logged by the system and modifications require a reason to be input by the modifier.

Complementary Subservice Organization Controls

Perennial controls related to the SedonaOffice system cover only a portion of overall internal control for each user entity of Perennial. It is not feasible for the control objectives related to Perennial's SedonaOffice system to be achieved solely by Perennial. Therefore, each user entity's internal control over financial reporting must be evaluated in conjunction with Perennial controls, taking into account the related complementary subservice organization controls expected to be implemented at the subservice organizations as described below.

Subservice Organization	Complementary Subservice Organization Controls	Related Control Objective (CO)
AWS	Changes to infrastructure are tested and approved prior to implementation.	CO 1
	Physical access to the data centers is restricted to authorized personnel.	CO 2
	Logical access to AWS infrastructure is restricted to authorized individuals.	CO 2
	Backups of system data are performed to support timely restoration in the event of data loss, processing errors, or system interruptions.	CO 3

Complementary User Entity Controls

Perennial controls related to the SedonaOffice system cover only a portion of overall internal control for each user entity of Perennial. It is not feasible for the control objectives related to the SedonaOffice system to be achieved solely by Perennial. Therefore, each user entity's internal control over financial reporting should be evaluated in conjunction with Perennial's controls, taking into account the related complementary user entity controls identified under each control objective below, where applicable. In order for user entities to rely on the controls reported on herein, each user entity must evaluate its own internal control to determine whether the identified complementary user entity controls have been implemented and are operating effectively.

- User entities are responsible for ensuring requests to manage access to SedonaOffice system application are authorized (CO 2).
- User entities are responsible for ensuring timely review of reports and notifying the Company representative of discrepancies, if any (CO 5).
- User entities are responsible for ensuring data inputs related to billing are authorized and accurate (CO 5 and CO 6).
- User entities are responsible for ensuring edits to system data inputs are made by appropriate personnel and are accurate and complete (CO 5 and CO 6).
- User entities are responsible for configuring the system to their own specifications for any parameters available to be set by the user entity (CO 5 and CO 6).