

# AccuPay APS, LLC

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## SAS 70 Type I Report on the Controls Placed in Operation

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As of October 27, 2009



**Houdyshell**  
& ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS



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<i>AccuPay APS' control objectives and related control activities are included in Section III of this report, "Information Provided by Independent Service Auditor." Although the control objectives and related controls are presented in Section III, they are an integral part of AccuPay APS' description of controls.</i>	
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## **INDEPENDENT SERVICE AUDITORS' REPORT**

### **AccuPay APS, LLC**

We have examined the accompanying description of controls related to the payroll processing services provided by AccuPay APS, LLC ("AccuPay APS") to user organizations. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of AccuPay APS' controls that may be relevant to a user organization's internal control structure as it relates to an audit of financial statements; (2) the controls included in the description were suitably designed to achieve the control objectives specified in the description contained in Section III, if those controls were complied with satisfactorily, and user organizations and subservice organizations applied the controls contemplated in the design of AccuPay APS' controls; and (3) such controls had been placed in operation as of October 27, 2009. AccuPay APS uses various organizations to supplement their payroll processing services. The accompanying description includes only those controls and related control objectives of AccuPay APS, and does not include controls and related control objectives of the subservice organizations. Our examination did not extend to controls of the subservice organizations. The management of AccuPay APS specified the control objectives. Our examination was performed in accordance with standards established by the American Institute of Certified Public Accountants and included those procedures we considered necessary in the circumstances to obtain a reasonable basis for rendering our opinion.

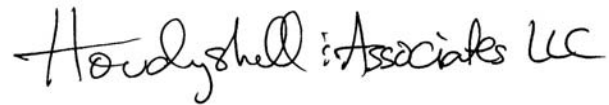
We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of AccuPay APS' controls, individually or in the aggregate.

In our opinion, the accompanying description of the aforementioned controls presents fairly, in all material respects, the relevant aspects of AccuPay APS' controls that had been placed in operation as of October 27, 2009. Also, in our opinion, the controls, as described, are suitably designed to provide reasonable assurance that the specified control objectives would be achieved if the described controls were complied with satisfactorily and user organizations applied the controls contemplated in the design of AccuPay APS' controls.

The relative effectiveness and significance of specific controls at AccuPay APS and their effect on assessments of control risk at user organizations are dependent on their interaction with the controls and other factors present at individual user organizations. We have performed no procedures to evaluate the effectiveness of controls at individual user organizations.

The description of controls of AccuPay APS is as of October 27, 2009. Any projection of such information to the future is subject to the risk that, because of change, the description may no longer portray the controls in existence. The potential effectiveness of specific controls at AccuPay APS is subject to inherent limitations and, accordingly, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that (1) changes made to the system or controls, (2) changes in processing requirements, or (3) changes required because of the passage of time may alter the validity of such conclusions.

This report is intended solely for use by the management of AccuPay APS, their clients, and the independent auditors of its clients.

A handwritten signature in black ink that reads "Houdyshell Associates LLC". The signature is written in a cursive, flowing style.

Kansas City, Missouri  
October 27, 2009