

# Estate Valuations & Pricing Systems, Inc.

## AICPA-SOC Compliance Information

### Overview

The American Institute of Certified Public Accountants (AICPA) defines Service Organization Control (SOC) reports that service organizations can voluntarily use to document and audit their internal, security, privacy and integrity controls.

A SOC-1 report details an organization's controls for internal financial reporting. A SOC-2 report details an organization's controls over the security, privacy, and integrity of third-party data. SOC-3 is a more general-use version of SOC-2 that can be freely distributed. Each report has a Type 1 (measuring compliance at a point in time) and Type 2 (measuring compliance over a period of time).

(SOC reports replace the SAS-70 series of compliance reports and serve the same general purpose, but SOC-1 reports are performed to Statement on Standards for Attestation Engagements 16 [SSAE16] standards.)

### SOC-1

EVP Systems is a privately-held company in business for over 40 years. As such, EVP does not issue financial statements, and does not provide SOC-1 reporting.

### SOC-2

EVP Systems primary business is the evaluation of securities for estate- and gift-tax purposes by clients using EVP Office—a suite of Windows applications that are installed on client's machines and communicate with the EVP Systems data center.

The only information delivered to EVP during these evaluations are the security identifiers (CUSIPs, SEDOLs, ticker symbols, etc.) being evaluated, their evaluation date, the requested report type, and per-account and per-user metadata for billing. No private information—the decedent and/or grantor's name, any client account number, the number of shares of each lot or any other identifying data—is ever communicated to EVP Systems, and EVP Systems has no access to client's personally identifiable information (PII).

Further, EVP Systems does not generate any of the raw data it uses to perform these evaluations. Our primary data supplier is ICE Data Pricing and Reference Data LLC, with other

information gathered from LSEG (London Stock Exchange Group) Data & Analytics (formerly Refinitiv), NASDAQ, QUODD, Exchange Data, Lipper, Invesco, CoinAPI, and other vendors. The accuracy of this data is subject to these vendor's internal controls.

Neither does EVP Systems host its own computer infrastructure, instead relying on Amazon Web Services for maintenance, security and system integrity.

Accordingly, EVP Systems does not provide SOC-2 reports.

## SOC-3

Because EVP Systems does not provide SOC-1 or SOC-2 reports, there is no SOC-3 reporting.

## Vendor Reports

ICE does not provide SOC reporting to third-parties, and does not have a public SOC-3 ([www.theice.com/security](http://www.theice.com/security)). However, ICE complies with SSAE16 controls, providing the functional equivalent of SOC-1. Reports for their data center and "FairValue" system can be requested from EVP Systems' account representative Susan Curran, at [susan.curran@theice.com](mailto:susan.curran@theice.com).

LSEG Data & Analytics conducts SOC-1 and SOC-2 audits in compliance with SSAE18 per their statement at [tinyurl.com/refinitiv-soc](http://tinyurl.com/refinitiv-soc).

Amazon Web Services provides extensive compliance information on their website, at [aws.amazon.com/compliance](http://aws.amazon.com/compliance). Their public SOC-3 report is available at [aws.amazon.com/compliance/soc-faqs/](http://aws.amazon.com/compliance/soc-faqs/).

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