



# 2024 SOC 2 Certification

## Overview

The purpose of SOC 2 reports is to specifically address one or more of the following five key system attributes in a service organization: Security, Availability, Confidentiality, Processing Integrity, and Privacy. Where SOC 1 is intended for controls that may impact financial reporting, SOC 2 is intended to communicate a Service Organization's controls in one or more of these Trust Services Criteria (TSP).

A SOC 2 report provides the service organization's clients with a document outlining their system and controls, demonstrating how client information is maintained in a secure manner, and aiding clients in performing their evaluation of the effectiveness of controls that may require their administration.

The Trust Services Principles (TSP) is a set of professional attestation and advisory services developed by the American Institute of Certified Public Accountants (AICPA) to address the risks and opportunities of IT-enabled systems and privacy programs at third party service organizations. The TSP address the topics of Security, Availability, Confidentiality, Process Integrity and Privacy. The standards for each TSP are published and maintained by the AICPA.

## Audit Scope

KirkpatrickPrice examined Zayo's Canadian Voice Service offering throughout the period August 1, 2024 to December 31, 2024, which includes the following services:

- Zayo UC+
- Zayo Voice
- SIP Trunking

The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Zayo Group, LLC, to achieve Zayo Group, LLC's service commitments and system requirements based on the applicable trust services criteria. The description presents Zayo Group, LLC's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Zayo Group, LLC'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 Zayo Group, LLC, to achieve Zayo Group, LLC's service commitments and system requirements based on the applicable trust services criteria.

The description presents Zayo Group, LLC's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Zayo Group, LLC's controls.

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

## Audit Results

KirkpatrickPrice stated in the report that:

- a. Zayo Group, LLC's Zayo Canadian Voice service offering was designed and implemented throughout the period August 1, 2024, to December 31, 2024, in accordance with the description criteria.
- b. The controls stated in the description were suitably designed throughout the period August 1, 2024, to December 31, 2024, to provide reasonable assurance that Zayo Group, LLC's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the subservice organization and user entities applied the complementary controls assumed in the design of Zayo Group, LLC's controls throughout that period.
- c. The controls stated in the description operated effectively throughout the period August 1, 2024, to December 31, 2024, to provide reasonable assurance that Zayo Group, LLC's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls and complementary user entity controls assumed in the design of Zayo Group, LLC's controls operated effectively throughout that period.

The final report is due for delivery by KirkpatrickPrice to Zayo Group, LLC in February 2025. This report, including the description of tests of controls and results thereof, is intended solely for the information and use of Zayo Group, LLC, user entities of Zayo Group, LLC's Zayo Voice system during some or all of the period August 1, 2024, to December 31, 2024, business partners of Zayo Group, LLC subject to risks arising from interactions with the Zayo Voice 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:

- The nature of the service provided by the service organization
- How the service organization's system interacts with user entities, business partners, subservice organizations, and other parties
- Internal control and its limitations

- Complementary user entity controls and 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
- User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services
- The applicable trust services criteria
- The risks that may threaten the achievement of the service organization's service commitments and system requirements and how controls address those risks

The full report is not intended to be, and should not be, used by anyone other than these specified parties.