

CERTIFICATE *of* COMPLETION

This certifies that

World Acceptance Group, Corp dba Secure Data Recovery Services

has undergone a SOC 1 Type 2 examination of its internal controls for the period of

August 1, 2020 to July 31, 2021

conducted in accordance with the guidelines established
by the AICPA for the reporting standard.



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Secure Data Recovery Services

Report on Controls at a Service Organization
Relevant to Security and Confidentiality
and
Tests of Operating Effectiveness

August 1, 2020 through July 31, 2021

SOC 2 Type 2



Independent Service Auditor's Report

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Scope

We have examined Secure Data Recovery Services' (the "Company") accompanying description of its Data Recovery Platform system found in Section III titled "Secure Data Recovery Services' Description of its Data Recovery Platform System" (the "description") throughout the period August 1, 2020 to July 31, 2021 (the "period") based on the criteria for a description of a service organization's system set forth in *DC 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* (the "description criteria") and the suitability of the design and operating effectiveness of controls stated in the description throughout the period, to provide reasonable assurance that the Company's service commitments and system requirements were achieved based on the trust services criteria relevant to Security and Confidentiality (the "applicable trust services criteria") set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.

Complementary User Entity Controls

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

Service Organization's Responsibilities

The Company is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that the Company's service commitments and system requirements were achieved. In Section II, the Company has provided the accompanying assertion titled "Assertion of Secure Data Recovery Services' Management" (the "assertion") about the description and the suitability of design and operating effectiveness of controls stated therein. The Company is also responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; selecting the applicable trust services criteria and stating the related controls in the description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on the description and on the suitability of design and operating effectiveness of controls stated in the description based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, the description is presented in accordance with the description criteria and the controls stated therein were suitably designed and operated effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. 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 and operating effectiveness of controls involves—

- obtaining an understanding of the system and the service organization's service commitments and system requirements.
- assessing the risks that the description is not presented in accordance with the description criteria and that controls were not suitably designed or did not operate effectively.
- performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria.
- performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
- testing the operating effectiveness of controls stated in the description to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
- evaluating the overall presentation of the description.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

Inherent Limitations

The description is prepared to meet the common needs of a broad range of report users and may not, therefore, include every aspect of the system that individual report users may consider important to meet their informational needs. There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of their nature, controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements are achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the suitability of the design or operating effectiveness of controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Description of Tests of Controls

The specific controls we tested and the nature, timing, and results of our tests are listed in Section IV titled "Trust Services Category, Criteria, Related Controls, and Tests of Controls" of this report.

Opinion

In our opinion, in all material respects—

- a) the description presents the Company's Data Recovery Platform system that was designed and implemented throughout the period August 1, 2020 to July 31, 2021 in accordance with the description criteria.

- b) the controls stated in the description were suitably designed throughout the period August 1, 2020 to July 31, 2021 to provide reasonable assurance that the Company'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 user entities applied the complementary user entity controls assumed in the design of the Company's controls throughout that period.
- c) the controls stated in the description operated effectively throughout the period August 1, 2020 to July 31, 2021 to provide reasonable assurance that the Company's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary user entity controls assumed in the design of the Company's controls operated effectively throughout that period.

Restricted Use

This report, including the description of tests of controls and results thereof in Section IV, is intended solely for the information and use of the Company, user entities of the Company's Data Recovery Platform system during some or all of the period August 1, 2020 to July 31, 2021, business partners of the Company subject to risks arising from interactions with the Data Recovery Platform 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, and other parties.
- Internal control and its limitations.
- Complementary user entity 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.

This report is not intended to be, and should not be, used by anyone other than the specified parties.

Assure Professional, LLC

Assure Professional, LLC
Clemson, South Carolina
September 30, 2021