i-Human Patients, Inc.

Independent Service Auditors’ Report on Management's Description of a Service Organization’s System Relevant to Security, Availability and Confidentiality and the Suitability of the Design of Controls

As of October 21, 2016

(SOC 2 Type I Report)

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SECTION I

INDEPENDENT SERVICE AUDITOR'S REPORT
Independent Service Auditor's Report

To: Management of i-Human Patients, Inc. (i-Human).

Scope
We have examined the attached i-Human Patients, Inc.’s (i-Human) description of the system titled "Virtual Patient Simulation Products and Services" (description) as of October 21, 2016 included in Section III and the suitability of the design of controls to meet the criteria for the security, availability and confidentiality principles set forth in TSP Section 100 Principles and Criteria, Trust Services Principles and Criteria for Security, Availability, Processing Integrity, Confidentiality and Privacy (AICPA, Technical Practice Aids), (applicable trust services criteria) as of October 21, 2016. i-Human has determined that Processing Integrity and Privacy Trust Services Principles are not applicable to the services provided to its client, and are not included in the description. The description indicates that certain applicable trust services criteria specified in the description can be achieved only if complementary user-entity controls contemplated in the design of i-Human’s controls are suitably designed. We have not evaluated the suitability of the design of such complementary user-entity controls.

i-Human uses service organization (subservice organization) to perform Data Center Services. The description indicates that certain applicable trust service principles can only be met if controls at the subservice organizations are suitably designed. The description presents i-Human’s Virtual Patient Simulation Products and Services; its controls relevant to the applicable trust service criteria; and the types of controls the service organizations expects to be implemented, suitably designed at the subservice organization to meet certain applicable trust service criteria. The description does not include any of the controls implemented at the subservice organizations. Our examination did not extend to the service provided by the subservice organization.

Service organization's responsibilities
In Section II, i-Human has provided the accompanying assertion titled “Management of i-Human’s Assertion.” i-Human is responsible for (1) preparing the description and assertion; (2) the completeness, accuracy and method of presentation of both the description and the assertion; (3) providing the services covered by the description; (4) specifying the controls that meet the applicable trust services criteria and stating them in the description; and (5) designing, implementing, maintaining and documenting controls to meet the applicable trust services criteria.

Service auditor's responsibilities
Our responsibility is to express an opinion on the fairness of the presentation of the description based on the description criteria set forth in i-Human’s assertion and on the suitability of the design of the controls to meet the applicable trust services criteria, based on our examination. We conducted our examination 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, (1) the description is fairly presented based on the description criteria and (2) the controls were suitably designed to meet the applicable trust services criteria stated in the description as of October 21, 2016.

Our examination involved performing procedures to obtain evidence about the fairness of the presentation of the description based on the description criteria and the suitability of the design of those controls to meet the applicable trust services criteria. Our procedures included assessing the risks that the description is not fairly presented and that the controls were not suitably designed to meet the applicable trust services criteria. Our examination also included evaluating the overall presentation of the description. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.
We did not perform any procedures regarding the operating effectiveness of the controls stated in the description, and, accordingly, do not express an opinion thereon.

**Inherent limitations**
Because of their nature and inherent limitations, controls at a service organization may not always operate effectively to meet the applicable trust services criteria. 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 meet the applicable trust services criteria is subject to the risks that the system may change or that controls at a service organization may become inadequate or fail.

**Opinion**
In our opinion, in all material respects, based on the description criteria described in i-Human’s assertion and the applicable trust services criteria:

a) the description fairly presents i-Human’s system that was designed and implemented as of October 21, 2016.

b) the controls stated in the description were suitably designed to provide reasonable assurance that the applicable trust services criteria would be met if the controls operated effectively and user entities applied the complementary user-entity controls contemplated in the design of i-Human’s controls as of October 21, 2016.

**Description of Controls**
The specific controls are presented in the section of our report titled "Principles, Criteria and Description of Controls"

**Intended use**
This report, including the description of tests of controls in Section IV of this report, is intended solely for the information and use of i-Human, user entities of i-Human’s systems as of October 21, 2016; and those prospective user entities, independent auditors and practitioners providing services to such user entities, 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, subservice organizations or other parties
- Internal control and its limitations
- Complementary user-entity controls and how they interact with related controls at the service organization to meet the applicable trust services criteria
- The applicable trust services criteria
- The risks that may threaten the achievement of the applicable trust services criteria and how controls address those risks

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

Manoj Jain, CPA
(Membership Number - 0023943)

November 10, 2016
Mumbai, India
SECTION II

MANAGEMENT OF i-HUMAN PATIENTS, INC.'S ASSERTION
Management of i-Human Patients, Inc.’s Assertion

November 10, 2016

We have prepared the attached description titled “i-Human Patients’ Virtual Patient Simulation Products and Services as of October 21, 2016” (“the description”) which comprises Section 3 of this report, based on the criteria in items (a)(i)–(ii) below, which are the criteria for a description of a service organization’s system in paragraphs 1.33–34 of the AICPA Guide Reporting on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (the description criteria).

The description is intended to provide users with information about the system controls intended to meet the criteria for the Security, Confidentiality and Availability principle set forth in TSP section 100, Trust Services Principles, Criteria, and Illustrations for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Technical Practice Aids) (applicable trust services criteria).

We confirm, to the best of our knowledge and belief, that:
   a) The description fairly presents the description as of October 21, 2016, based on the following description criteria:

   i. The description contains the following information:
      1. The types of services provided
      2. The components of the system used to provide the services, which are the following:
         ▪ Infrastructure - the physical and hardware components of a system (facilities, equipment and networks)
         ▪ Software - the programs and operating software of a system (systems, applications and utilities)
         ▪ People - the personnel involved in the operation and use of a system (developers, operators, users, and managers)
         ▪ Procedures - the automated and manual procedures involved in the operation of a system
         ▪ Data - the information used and supported by a system (transaction streams, files, databases, and tables)
      3. The boundaries or aspects of the system covered by the description
      4. How the system captures and addresses significant events and conditions
      5. The process used to prepare and deliver reports and other information to user entities and other parties
      6. If information is provided to, or received from, subservice organizations or other parties, how such information is provided or received; the role of the subservice organization or other parties; and the procedures performed to determine that
such information and its processing, maintenance and storage are subject to appropriate controls

7. For each principle being reported on, the applicable trust services criteria and the related controls designed to meet those criteria, including, as applicable, complementary user-entity controls contemplated in the design of the service organization’s system

8. For subservice organizations presented using the carve-out method, the nature of the services provided by the subservice organization; each of the applicable Trust Services criteria that are intended to be met by controls at the subservice organization, alone or in combination with controls at the service organization, and the types of controls expected to be implemented at carved-out subservice organizations to meet those criteria

9. Any applicable trust services criteria that are not addressed by a control at the service organization or a subservice organization and the reasons therefore

10. Other aspects of the service organization’s control environment, risk assessment process, information and communication systems, and monitoring of controls that are relevant to the services provided and the applicable trust services criteria

ii. The description 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 users and may not, therefore, include every aspect of the system that each individual user may consider important to his or her own particular needs.

b) The controls stated in description were suitably designed as of October 21, 2016 to meet the applicable trust services criteria.

Best Regards,

[Signature]

William N. Wu
CEO