



**Proxyclick**

**Privacy Attestation Type II**

**ISAE 3000 Type II Assurance Report  
Privacy Attestation**

**Report on Proxyclick's description of its system  
and on the suitability of the design and operating  
effectiveness of its controls**

**For the period  
From February 1<sup>st</sup> 2020 to October 31<sup>st</sup> 2020**



ISAE 3000 Report - Type II

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**SECTION I**

**INDEPENDENT SERVICE AUDITOR'S REPORT**



## INDEPENDENT SERVICE AUDITOR'S REPORT

To the Board of Directors and Management of Proxyclick

### Scope

We have been engaged to report on Proxyclick's description in Section II and Section III of this report, of the Privacy Attestation Type II activities of Proxyclick for the period from February 1<sup>st</sup> 2020 to October 31<sup>st</sup> 2020 ("the description") based on the criteria for a description of a service organization's system set forth in the International Standard on Assurance Engagements 3000 (Herzien) IBR 2019 Section 69 ("content of the assurance report") and on the suitability of the design and operating effectiveness of controls stated in the description, to provide reasonable assurance that their service commitments and system requirements related to privacy were achieved based on the relevant control objectives and controls for privacy audits and privacy assurance engagements set forth in the NOREA Privacy Control Framework 2018 - version 1.0 established by the NOREA (the professional organization of IT Auditors in the Netherlands).

Proxyclick uses various subservice organizations to deliver its end-user services. The main subservice providers are Proxyclick's redundant datacenters, hosted by OVH, AWS and Azure. The description included only the service organization's service commitments and system requirements related to privacy and related controls of Proxyclick and excludes the subservice organization's service commitments and system requirements related to privacy and related controls. Certain commitments and system requirements related to privacy specified by Proxyclick can be achieved only if complementary subservice organization controls assumed in the design of Proxyclick's controls are suitably designed and operating effectively, along with the related controls at Proxyclick. Our examination did not extend to controls of the subservice organizations and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The Description also indicates that Proxyclick's controls can provide reasonable assurance that certain service commitments and system requirements related to privacy can be achieved only if complementary user entity controls assumed in the design of Proxyclick's controls are suitably designed and operating effectively, along with related controls at the service organization. Our examination did not extend to such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

The information included in Section IV, "Other Information Provided by the service organization", is presented by management of Proxyclick to provide additional information and is not a part of Proxyclick's description of its Privacy Attestation Type II system made available to its user entities for the period from February 1<sup>st</sup> 2020 to October 31<sup>st</sup> 2020. Information provided in Section IV has not been subjected to the procedures applied in the examination of the description of the Privacy Attestation Type II system and of the suitability of the design and implementation of controls to achieve the commitments and system requirements related to privacy stated in the description of the system and, accordingly, we express no opinion on it.



## Management's Responsibilities

Management of Proxyclick is responsible for:

- designing, implementing, and operating effective controls within the system to provide reasonable assurance that their service commitments and system requirements related to privacy were achieved;
- providing "Management's Assertion" ("assertion") about the Description and the suitability of design and operating effectiveness of controls stated therein;
- 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 control objectives from the Privacy Control Framework;
- 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 related to privacy.

## Service Auditor's Responsibilities

Our responsibility is to express an opinion on Proxyclick's management's description and on the design and operating effectiveness of controls related to the controls stated in that description, based upon our procedures.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements Standard 3000, 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' established by The International Auditing and Assurance Standards Board (IAASB). That standard requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance whether, in all material respects, the description is fairly presented and the controls were suitably designed and operating effectively to provide reasonable assurance that the service organization's service commitments and system requirements related to privacy were achieved based on the applicable control objectives for privacy. 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 related to privacy;
- assessing the risks that the description is not fairly presented in accordance with the description criteria and that the controls were not suitably designed or operating effectively;
- performing procedures to obtain evidence about whether the Description is presented in accordance with the description criteria.
- performing procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of those controls to achieve the service organization's service commitments and system requirements related to privacy based on the applicable control objectives for privacy;
- evaluating the overall presentation of the Description.



## Limitations of Internal Controls at a Service Organization

The description is prepared to meet the common needs of a broad range of user entities and may not, therefore, include every aspect of the system that each individual user entity may consider important in its own particular environment.

As outlined in the NOREA Privacy Control Framework 2018 - version 1.0 established by the NOREA, the achievement of the privacy objectives stated in the Privacy Control Framework does not provide any guarantees towards full compliance with the General Data Protection Regulation (GDPR). Because of their nature, controls at a service organization may not always operate effectively or prevent and detect all deviations or failures to provide reasonable assurance that the service organization's service commitments and system requirements related to privacy are achieved based on the applicable control objectives for privacy. As a consequence incidents with an impact on the rights and freedoms of individuals and on the compliance with applicable data protection laws cannot always be detected.

Also, the projection of any evaluation of effectiveness to future periods is subject to the risk that controls at a service organization may become inadequate or fail.

## Description of Tests of Controls

The specific controls tested and the nature, timing, and results of those tests are listed in Section III.

## Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion were those described in management's assertion in Section II.

In our opinion, in all material respects:

- (a) the description fairly presents Proxyclick's system that was designed and implemented throughout the period in accordance with the description criteria; and
- (b) the controls stated in the description were suitably designed and implemented to provide reasonable assurance that the service organization's service commitments and systems requirements in relation to privacy would be achieved based on the applicable control objectives for privacy, if the described controls operated effectively throughout the period .
- (c) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period , if complementary subservice organization and user entity controls assumed in the design of Proxyclick's controls operated effectively throughout the period .

## Restricted use

This report and the description of tests of controls in Section III are intended only for the information and use of Proxyclick, existing customers of the in scope services of Proxyclick during some or all of the period , existing business partners subject to risks arising from interactions with the system, practitioners providing services to such user entities and

business partners, and regulators who have a sufficient knowledge and understanding of:

- the nature of the services provided by the service organization.
- how the service organization's system interacts with the customer entities, business partners, subservice organizations and other parties.
- internal control and its limitations.
- complementary customer-entity controls and how they interact with related controls at the service organization to meet the applicable control objectives for privacy.
- the risks that may threaten the achievement of the service organization's service commitments and system requirements related to privacy 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.

Antwerp, January 27<sup>th</sup>, 2021

Wouter Eversdijk  
(Signature)

Digitaal ondertekend door  
Wouter Eversdijk (Signature)  
DN: cn=Wouter Eversdijk  
(Signature), c=NL

BDO Bedrijfsrevisoren CVBA  
Represented by Bart Eversdijk

**SECTION II**

**MANAGEMENT'S ASSERTIONS & DESCRIPTION OF THE SYSTEMS AS PROVIDED BY PROXYCLICK**





## MANAGEMENT OF PROXYCLICK'S ASSERTIONS REGARDING ITS PRIVACY ATTESTATION TYPE II FOR THE PERIOD FROM FEBRUARY 1<sup>ST</sup> 2020 TO OCTOBER 31<sup>ST</sup> 2020

We have prepared the accompanying description of Proxyclick throughout the period related to Privacy Attestation Type II (the "Description"), based on criteria for a description of a service organization's system set forth in the International Standard on Assurance Engagements 3000 (Herzien) IBR 2019 Section 69 ("content of the assurance report"). The Description is intended to provide users with information about our system that may be useful when assessing the risks arising from interactions with Proxyclick's system, particularly information about system controls that Proxyclick has designed and is operating effectively to provide reasonable assurance that its service commitments and system requirements in relation to privacy were achieved based on the relevant control objectives and controls for privacy audits and privacy assurance engagements set forth in the NOREA Privacy Control Framework 2018 - version 1.0.

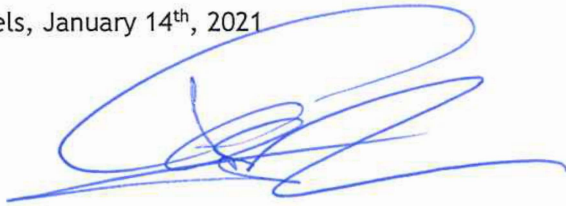
Proxyclick uses subservice organization OVH, AWS and Azure for data center services. The description included only the service organization's service commitments and system requirements related to privacy and related controls of Proxyclick and excludes the subservice organization's service commitments and system requirements related to privacy and related controls. Certain commitments and system requirements related to privacy specified by Proxyclick can be achieved only if complementary subservice organization controls assumed in the design of Proxyclick's controls are suitably designed and operating effectively, along with the related controls at Proxyclick. Our examination did not extend to controls of the subservice organizations and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description also indicates that certain control objectives and controls specified in the description can be met only if complementary user entity controls (client control considerations) assumed in the design of Proxyclick's controls are suitably designed and operating effectively, along with the related controls at the service organization. The description does not extend to controls of user entities.

We confirm, to the best of our knowledge and belief, that:

- a. The Description presents Proxyclick's system that was designed and implemented for the period from February 1<sup>st</sup> 2020 to October 31<sup>st</sup> 2020 in accordance with the description criteria.
- b. The controls stated in the Description were suitably designed and implemented for the period from February 1<sup>st</sup> 2020 to October 31<sup>st</sup> 2020, to provide reasonable assurance that Proxyclick's service commitments and system requirements related to privacy would be achieved based on the control objectives for privacy if its controls operated effectively throughout that period.
- c. The controls related to the control objectives stated in the description were suitably designed and operated effectively throughout the period to achieve those control objectives if subservice organizations and user entities applied the complementary controls assumed in the design of Proxyclick's controls throughout the period .

Brussels, January 14<sup>th</sup>, 2021



Proxyclick represented by  
Geoffroy De Cooman  
Director, Operations & Product Development