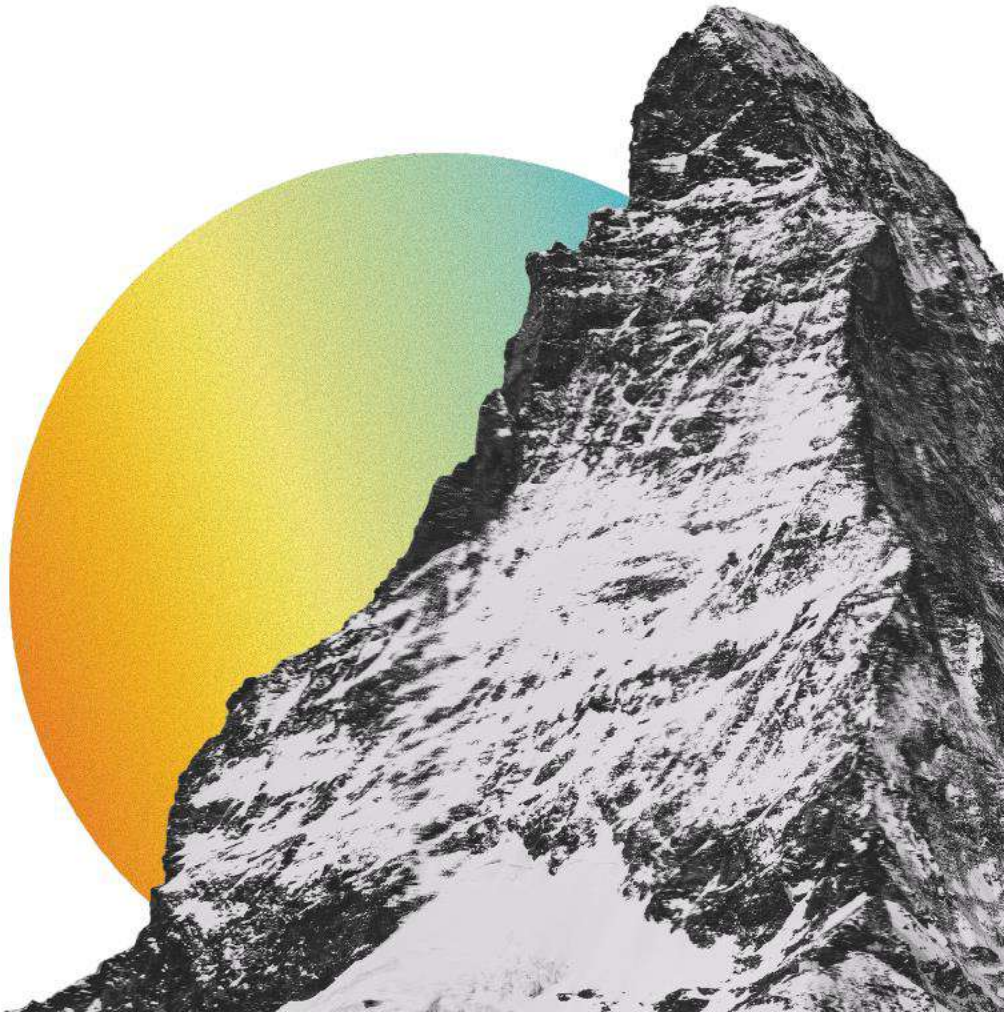


A-LIGN

Mango Practice, Inc.

Type 2 SOC 2

2024



**REPORT ON MANGO PRACTICE, INC.'S DESCRIPTION OF ITS SYSTEM AND ON
THE SUITABILITY OF THE DESIGN AND OPERATING EFFECTIVENESS OF ITS
CONTROLS RELEVANT TO SECURITY**

**Pursuant to Reporting on System and Organization Controls 2 (SOC 2)
Type 2 examination performed under AT-C 105 and AT-C 205**

September 1, 2024 to November 30, 2024

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SECTION 1
ASSERTION OF MANGO PRACTICE, INC. MANAGEMENT

ASSERTION OF MANGO PRACTICE, INC. MANAGEMENT

December 10, 2024

We have prepared the accompanying description of Mango Practice, Inc.'s ('Mango' or 'the Company') Management Software Services titled "Mango Practice, Inc.'s Description of Its Management Software Services throughout the period September 1, 2024 to November 30, 2024" (description) based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* (AICPA, *Description Criteria*) (description criteria). The description is intended to provide report users with information about the Management Software Services that may be useful when assessing the risks arising from interactions with Mango's system, particularly information about system controls that Mango has designed, implemented, and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to Security (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Trust Services Criteria*).

Mango uses Amazon Web Services ('AWS') and Google Cloud Platform ('GCP') to provide cloud hosting services (collectively, the 'subservice organizations'). The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Mango, to achieve Mango's service commitments and system requirements based on the applicable trust services criteria. The description presents Mango's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Mango's controls. The description does not disclose the actual controls at the subservice organizations.

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

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

- a. the description presents Mango's Management Software Services that was designed and implemented throughout the period September 1, 2024 to November 30, 2024, in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period September 1, 2024 to November 30, 2024, to provide reasonable assurance that Mango'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 Mango's controls throughout that period.
- c. the controls stated in the description operated effectively throughout the period September 1, 2024 to November 30, 2024, to provide reasonable assurance that Mango'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 Mango's controls operated effectively throughout that period.

Randall Robinson

Randall Robinson
CFO
Mango Practice, Inc.

SECTION 2
INDEPENDENT SERVICE AUDITOR'S REPORT



INDEPENDENT SERVICE AUDITOR'S REPORT

To: Mango Practice, Inc.

Scope

We have examined Mango's accompanying description of its Management Software Services titled "Mango Practice, Inc.'s Description of Its Management Software Services throughout the period September 1, 2024 to November 30, 2024" (description) based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report (AICPA, Description Criteria)*, (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period September 1, 2024 to November 30, 2024, to provide reasonable assurance that Mango's service commitments and system requirements were achieved based on the trust services criteria relevant to Security (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Trust Services Criteria)*.

Mango uses AWS and GCP to provide cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Mango, to achieve Mango's service commitments and system requirements based on the applicable trust services criteria. The description presents Mango's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Mango's controls. The description does not disclose the actual controls at the subservice organizations. Our examination did not include the services provided by the subservice organizations, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

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

The information included in Section 5, "Other Information Provided by the Service Organization," is presented by Mango management to provide additional information and is not a part of the description. Information about Mango's management's response to testing exceptions has not been subjected to the procedures applied in the examination of the description, the suitability of the design of controls, and the operating effectiveness of the controls to achieve Mango's service commitments and system requirements based on the applicable trust services criteria.

Service Organization's Responsibilities

Mango 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 Mango's service commitments and system requirements were achieved. Mango has provided the accompanying assertion titled "Assertion of Mango Practice, Inc. Management" (assertion) about the description and the suitability of design and operating effectiveness of controls stated therein. Mango 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 the description of a service organization's system and the suitability of the design and operating effectiveness of controls involves the following:

- 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.

Independence and Ethical Responsibilities

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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 users may consider important to meet their informational needs.

There are inherent limitations in the effectiveness of 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 and 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 those tests are listed in Section 4.

Opinion

In our opinion, in all material respects,

- a. the description presents Mango's Management Software Services that was designed and implemented throughout the period September 1, 2024 to November 30, 2024, in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period September 1, 2024 to November 30, 2024, to provide reasonable assurance that Mango'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 Mango's controls throughout that period.
- c. the controls stated in the description operated effectively throughout the period September 1, 2024 to November 30, 2024, to provide reasonable assurance that Mango'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 Mango's controls operated effectively throughout that period.

Restricted Use

This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of Mango, user entities of Mango's Management Software Services during some or all of the period September 1, 2024 to November 30, 2024, business partners of Mango subject to risks arising from interactions with the Management Software Services, 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

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

A-LIGN ASSURANCE

Tampa, Florida
December 10, 2024

SECTION 3

MANGO PRACTICE, INC.'S DESCRIPTION OF ITS MANAGEMENT SOFTWARE SERVICES THROUGHOUT THE PERIOD SEPTEMBER 1, 2024 TO NOVEMBER 30, 2024

OVERVIEW OF OPERATIONS

Company Background

Mango Practice Management is a software company that offers practice management solutions tailored primarily for accounting and other professional service firms. Initially founded in 1999 by CPA Fred Lindsley as ImagineTime, ImagineTime's primary product was designed to streamline time and billing, improve visibility for accountants, and integrate workflow management. In 2018, new leadership set out to modernize the platform, adding features like secure file sharing (MangoShare) and electronic signatures.

In 2020, ImagineTime merged with Mango Billing to form Mango Practice Management. This rebranding resulted in a comprehensive suite that includes time tracking, billing, client portals, document sharing, and integration with major software like QuickBooks, UltraTax, and Lacerte. Mango Practice Management now serves nearly 2,000 firms, helping them improve productivity and profitability by automating time-consuming tasks like billing and document management.

For firms seeking all-in-one solutions, Mango Practice Management offers a customizable user experience with robust reporting, secure client portals, and time-tracking capabilities that integrate seamlessly into everyday workflow tasks, making it highly adaptable for accounting firms and consultants alike.

Description of Services Provided

Mango Practice Management offers a suite of services aimed at streamlining workflow, billing, and client interactions for accounting firms and other professional services. Key offerings include:

1. **Time and Billing Management:** Allows firms to efficiently track billable hours, manage invoicing, and automate billing processes with customizable billing formats and recurring billing options.
2. **Workflow and Project Management:** This feature helps firms manage deadlines, allocate tasks, and track project progress. It's useful for due date tracking and organizing multiple client engagements efficiently.
3. **Document Management and Secure File Sharing:** Through MangoShare, firms can share documents securely with clients, allowing for safe file exchange and electronic signatures, which simplifies document handling and improves compliance.
4. **Client Portals and Collaboration Tools:** Mango Practice Management provides a client portal, which includes document management, messaging, and collaboration tools, making it easy for clients to communicate with the firm and access shared resources securely.
5. **Analytics and Reporting:** Mango Practice Management's reporting tools provide insights into firm performance, productivity, and client data. The platform includes customizable reporting options and dashboards that help in tracking financial and operational metrics.
6. **Integration Capabilities:** Mango Practice Management integrates with widely used accounting and tax software, including QuickBooks, UltraTax, and Lacerte, allowing seamless data flow between applications used by accountants and their clients.

Mango Practice Management's all-in-one approach makes it a strong choice for firms looking to consolidate essential functions like billing, workflow, and document handling within a single platform.

Principal Service Commitments and System Requirements

Mango Practice Management designs its processes and procedures related to Accounting Practice Management. These objectives are based on service commitments made to clients, applicable laws and regulations governing the provision of Mango Practice services, and Mango's own financial, operational, and compliance requirements. Security commitments to clients are documented in Terms of Service. Standardized security commitments include but are not limited to:

- **Role-Based Access Control:** Security principles are embedded within the design of the TMS, allowing users to access the information needed for their specific role while restricting access to data outside of their role.
- **Encryption:** Customer data is protected through encryption technologies, ensuring data security both at rest and in transit.

Mango Practice Management establishes operational requirements that support its security commitments, comply with relevant laws and regulations, and meet other system requirements. These requirements are communicated through Mango's system policies and procedures, system design documentation, and customer contracts. Information security policies outline an organization-wide approach to protecting systems and data. Policies cover system design and development, operational procedures, management of internal business systems and networks, and employee hiring and training.

In addition to these policies, Mango has documented standard operating procedures (SOPs) that detail specific manual and automated processes essential for the operation and development of the TMS.

Components of the System

Infrastructure

Primary infrastructure used to provide Mango Management Software Services includes the following:

Primary Infrastructure		
Hardware	Type	Purpose
Amazon Web Services	Cloud Hosting	Host Mango Practice Management
Google Cloud Platform	Cloud Hosting	Host MangoShare

Software

Primary software used to provide Mango Management Software Services includes the following:

Primary Software		
Software	Operating System	Purpose
Mango Practice Management	Cloud	Accounting Practice Management
MangoShare	Cloud	File sharing and e-signature solution
SalesForce	Cloud	Sales Opportunity & Customer Management System
Jira	Cloud	Software Ticketing System