

Independent auditor's ISAE 3000 assurance report on internal controls regarding data protection and processing of personal data for the period 1st January to 31st December 2019

Sentia Denmark A/S

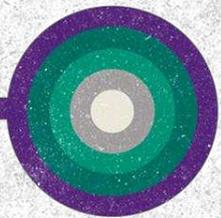
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Symbol

- Our control has not found any significant exceptions.
- Our control has found few weaknesses.
- Our control has found significant weaknesses or exceptions



1. Management's statement

Sentia Denmark A/S performs processing of personal data (“personal identifiable information” or “PII” in Sentia Denmark A/S terms) on behalf of customers, that are data controllers according to EU's regulation on ”Protection of natural persons with regard to the processing of personal data and on the movement of such data” (subsequently ”Data Protection Regulation”).

The accompanying description has been prepared for data controllers, who have used Sentia Denmark A/S' managed cloud solutions and data processing services, and have a sufficient understanding to consider the description, along with other information, including information about controls operated by data controller themselves, when assessing whether the requirements in the Data Protection Regulation are complied with.

Sentia Denmark A/S confirms that:

- a) The accompanying description in section three fairly presents the managed services' processing of personal data on behalf of data controllers regulated by the Data Protection Regulation for Sentia Denmark A/S customers in the period 1st January to 31st December 2019. The criteria used in making this statement were that the accompanying description:
 - i. Presents how the system was designed and implemented, including:
 - The types of services provided, including types of personal data processed.
 - The procedures, within both information technology and manual systems, by which processing of personal data were initiated, recorded, processed, corrected as necessary, erased and restricted.
 - The procedures ensuring that processing of personal data is in accordance with contracts, instructions and agreements with the data controllers.

- The procedures ensuring that the persons authorized to process personal data have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality.
- The procedures for how the processor, at the choice of the data controller, erases or returns all the personal data to the data controller after the end of the provision of services relating to processing, and erases existing copies unless law or other regulation requires storage of the personal data.
- The procedures for handling of personal data breaches supports that the data controller can communicate to the authorities and inform the data subjects in a timely manner.
- The procedures ensuring adequate technical and organizational measures for the processing of personal data based on the risks associated with the processing for unintentional or illegal erasure, loss, change, unauthorized distribution of or access to personal data, that is transmitted, stored or in any other way processed.
- Controls that we assumed, in the design of the system, would be implemented by data controllers, and which, if necessary, to achieve control objectives stated in the accompanying description, are identified in the description along with the specific control objectives that cannot be achieved by us alone.

1. Management's statement (continued)

- Other aspects of our control environment, risk assessment process, information system (including the related business processes) and communication, control activities and monitoring controls that were relevant to processing personal data.
- i. Includes relevant details of changes to the data processor's system for processing personal for the period 1st January to 31st December 2019.
- ii. Does not omit or distort information relevant to the scope of the system being described for processing of personal data, while acknowledging that the description is prepared to meet the common needs of a broad range of data controllers and may not, therefore, include every aspect at Sentia that each individual data controller may consider important in its own particular environment.
- b) The controls related to the control objectives stated in the accompanying description were suitably designed and operated effectively for the period 1st January to 31st December 2019. The criteria used in making this statement were that:
- i. The risks that threatened achievement of the control objectives stated in the description were identified;
 - ii. The identified controls would, if operated as described, provide reasonable assurance that those risks did not prevent the stated control objectives from being achieved; and
 - iii. The controls were consistently applied as designed, including that manual controls were applied by individuals who have the appropriate competence and authority, for the period 1st January to 31st December 2019.

- c) Appropriate technical and organizational security measures have been implemented and maintained to comply with the agreements with the data controllers, good practice for data processing and relevant requirements for data processors according to the Data Protection Regulation.

Copenhagen, 21st January 2020
Sentia Denmark A/S
Lyskær 3A, 2730 Herlev
CVR-nr.: DK-10 00 81 23

Finn Vagner
Managing Director

2. Independent auditor's report

Independent auditor's ISAE 3000 assurance report on information security and measures pursuant to the data processing agreement with customers

To: Management of Sentia Denmark A/S and data controllers, receiving data processing services from Sentia Denmark A/S.

Scope

We were engaged to provide assurance about Sentia Denmark A/S' description on page 7-8 of managed cloud solutions and data processing services in accordance with the data processing agreement with customers throughout the period from 1st January to 31st December 2019 ("the description") and about the design and operating effectiveness of controls related to the control objectives stated in the Description. We express reasonable assurance in our conclusion.

Sentia Denmark A/S' responsibilities

Sentia Denmark A/S is responsible for: preparing the description on page 7-8 and the accompanying statement on page 3-4, including the completeness, accuracy, and the method of presentation of the description and statement, providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Auditor's independence and quality control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by FSR - Danish Auditors (Code of Ethics for Professional Accountants), which are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional conduct.

Grant Thornton is subject to the International Standard on Quality Control (ISQC 1) and accordingly uses and maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Auditor's responsibilities

Our responsibility is to express an opinion on Sentia Denmark A/S' description and on the design and operating effectiveness of controls related to the control objectives stated in that Description, based on our procedures.

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", and additional requirements under Danish audit regulation, to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are appropriately designed and operating effectively.

An assurance engagement to report on the description, design, and operating effectiveness of controls at a data processor involves performing procedures to obtain evidence about the disclosures in the data processor's description of its managed cloud solutions and data processing services and about the design and operating effectiveness of controls. The procedures selected depend on the auditor's judgment, including the assessment of the risks that the description is not fairly presented, and that controls are not appropriately designed or operating effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the control objectives stated in the description were achieved. An assurance engagement of this type also includes evaluating the overall presentation of the description, the appropriateness of the objectives stated therein, and the appropriateness of the criteria specified by the data processor and described on page 7-8.

2. Independent auditor's report (continued)

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Limitations of controls at a data controller

Sentia Denmark A/S' description is prepared to meet the common needs of a broad range of data controllers and may not, therefore, include every aspect of the managed cloud solutions and data processing services that the individual data controllers may consider important in their particular circumstances. Also, because of their nature, controls at a data processor may not prevent or detect personal data breaches. Furthermore, the projection of any evaluation of the operating effectiveness to future periods is subject to the risk that controls at a data processor may become inadequate or fail.

Opinion

Our opinion has been formed on the basis of the matters outlined in this auditor's report. The criteria we used in forming our opinion are those described in the Management's statement section. In our opinion, in all material respects:

- a) The description fairly presents managed cloud solutions and data processing services as designed and implemented for the period 1st January to 31st December 2019.
- b) The controls related to the control objectives stated in the description were appropriately designed for the period 1st January to 31st December 2019; and
- c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively in the period 1st January to 31st December 2019.

Description of tests of controls

The specific controls tested and the nature, timing, and results of those tests are listed on page 10-34.

Intended users and purpose

This report and the description of tests of controls on page 10-34 are intended only for data controllers who have used Sentia Denmark A/S' managed cloud solutions and data processing services, who have a sufficient understanding to consider it along with other information, including information about controls operated by the data controllers themselves in assessing whether the requirements of the Regulation have been complied with.

Copenhagen, 21st January 2020

Grant Thornton

State authorized public accountants
CVR-nr. 34 20 99 36

Jacob Helly Juell-Hansen
State authorized public accountant

Anders Grønning-Kjærgaard
Head of IT Audit & Advisory

3. Description of setup regarding processing of personal data

3.1 Description of processing

Sentia Denmark A/S (hereinafter 'Sentia') is the leading provider of managed private, hybrid and public cloud solutions and data processing.

As a data processor or data sub-processor for managed cloud solutions and data processing, Sentia has implemented Data Processing Agreements (DPA), with our customers as data controllers. Data processing is implemented according to customer instructions.

The following description refers to the relevant articles of the General Data Protection Regulation which are included in this statement.

A. Compliance with instructions (Article 5, 6, 9, 10 and 28)

Sentia processes PII solely under instructions from the data controller. Sentia safeguards this principle by instructing all employees to do so, based on guidelines on the matter included in a PII policy, and the registration of customer instructions through DPA. Sentia implement updates to the DPA and instructions based on enquiries from the data controller.

Sentia ensures the lawfulness of the PII processing by concluding DPA, including instructions. In case of a PII breach under the responsibility of Sentia, a process for how to handle this has been implemented in order to ensure reporting to the data controller in timely manner.

Sentia immediately notifies the data controller if a processing or instructions is in violation with the data protection regulation.

B. Technical measures (Articles 24, 32 and 35)

Sentia continually maintains risk management of processes regarding PII data among others for our customers, as data controllers.

Sentia has implemented technical measures that ensures adequate security in accordance with the risk management. This encompasses both logical and physical security.

C. Organizational measures (Articles 25 and 32)

Sentia has implemented policies for information security and processing of PII. Sentia has ensured that these policies do not conflict with DPAs and are implemented in Sentia. All employees at Sentia is subject to confidentiality.

D. Deletion and return of PII to data controller (Article 32)

Sentia deletes PII by agreement / instruction of the data controller, based on retention period and termination of agreement for data processing. Data is returned to the data controller according to exit agreement.

E. Records of processing (Article 30)

Sentia stores PII according to the DPA with the data controller. This encompasses storage at locations agreed by the data controller. Locations are by default within EU.

F. Subcontractors (Article 32)

Sentia only uses data sub-processors according to agreement with the data controller, documented in the DPA.

3. Description of setup regarding processing of personal data

G. Transfer to third countries (Article 44)

Sentia transfers only PII to third party countries, if the data controller instructs Sentia to do it and if there is a valid transfer basis. Subcontractors are managed through DPA's and internal controls.

H. Right of the data subjects (Articles 15, 16, 17, 18 and 19)

Sentia supports the data controller, in case of requests from data subjects.

I. PII breach management (Articles 33 and 34).

Sentia has established a process for the notification of personal data breach to the data controller.

3.2 Complementary controls of data controllers

When concluding a DPA, the data controller must ensure that the following has been documented:

- Clarifications/additions to the DPA
- Categories of PII data
- Specific instructions

If, at any time, changes are made to the instructions or categories of PII data, the data controller must report this to gdpr@sentia.dk

4. Control objectives, control activity, tests and test results

4.1 Purpose and scope

We have conducted our engagement in accordance with ISAE 3000, Assurance engagements other than audits or reviews of historical financial information and additional requirements under Danish audit regulation.

Our testing of the design, implementation and functionality of the controls included the control objectives and related control activities selected by Management and listed in the rest of section 4. Any other control objectives, related controls and controls at the affiliated enterprises are not covered by our test activities.

Our operating effectiveness testing included the control activities deemed necessary to obtain reasonable assurance that the stated control activities were achieved in the period 1st January to 31st December 2019.

4.2 Test activities performed

The test activities performed when determining the operating effectiveness of the controls are described below.

Metode	General description
Inquiries	Inquiry of appropriate personnel. Inquiries have included how the controls are performed.
Observation	We have observed the execution of the control.
Inspection	Reading of documents and reports containing specifications regarding the execution of the control. This includes reading and consideration of reports and other documentation in order to assess whether specific controls are designed so they may be expected to become effective, if implemented. Furthermore, it is assessed whether controls are being monitored and checked sufficiently and at appropriate intervals.
Repetition of the control	Repeat the relevant control. We have repeated the execution of the control to verify that the control functions as assumed.

4. Control objectives, control activity, tests and test results

Compliance with instruction (control objective A)

Control objective:

Procedures and controls are complied with to ensure that instructions for the processing of personal data are complied with consistently with the data processing agreement entered into.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
A.1	<p>Written procedures exist which include a requirement that personal data must only be processed when instructions to this effect are available.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalised procedures exist to ensure that personal data are only processed according to instructions.</p> <p>Checked by way of inspection that the procedures include a requirement to assess at least once a year the need for updates, including in case of changes in the data controller's instructions or changes in the data processing.</p> <p>Checked by way of inspection that procedures are up to date.</p>	Our tests have not resulted in any material deviations.
A.2	The data processor only processes personal data stated in the instructions from the data controller.	<p>Checked by way of inspection that Management ensures that personal data are only processed according to instructions.</p> <p>Checked by way of inspection of a sample of five personal data processing operations that these are conducted consistently with instructions.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Compliance with instruction (control objective A) – continued

Control objective:

Procedures and controls are complied with to ensure that instructions for the processing of personal data are complied with consistently with the data processing agreement entered into.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
A.3	The data processor immediately informs the data controller if an instruction, in the data processor's opinion, infringes the Regulation or other European Union or member state data protection provisions.	<p>Checked by way of inspection that formalised procedures exist ensuring verification that personal data are not processed against the Regulation or other legislation.</p> <p>Inquired that procedures are in place for informing the data controller of cases where the processing of personal data is evaluated to be against legislation.</p> <p>Inquired whether the data controller was informed in cases where the processing of personal data was evaluated to be against legislation.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Technical measures to safeguard relevant security (control objective B)

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
B.1	<p>Written procedures exist which include a requirement that safeguards agreed upon are established for the processing of personal data in accordance with the agreement with the data controller.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalized procedures exist to ensure establishment of the safeguards agreed.</p> <p>Checked by way of inspection that procedures are up to date.</p> <p>Checked by way of inspection of a sample of five data processing agreements that the safeguards agreed upon have been established.</p>	Our tests have not resulted in any material deviations.
B.2	The data processor has performed a risk assessment and, based on this, implemented the technical measures considered relevant to achieve an appropriate level of security, including establishment of the safeguards agreed with the data controller.	<p>Checked by way of inspection that formalised procedures are in place to ensure that the data processor performs a risk assessment to achieve an appropriate level of security.</p> <p>Checked by way of inspection that the risk assessment performed is up to date and comprises the current processing of personal data.</p> <p>Checked by way of inspection that the data processor has implemented the technical measures ensuring an appropriate level of security consistent with the risk assessment.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Technical measures to safeguard relevant security (control objective B) - continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
B.2	<i>(Continued)</i>	Checked by way of inspection that the data processor has implemented the safeguards agreed with the data controller.	
B.3	For the systems and databases used in the processing of personal data, antivirus software has been installed that is updated on a regular basis.	Checked by way of inspection that, for the systems and databases used in the processing of personal data, antivirus software has been installed. Checked by way of inspection that antivirus software is up to date.	Our tests have not resulted in any material deviations.
B.4	External access to systems and databases used in the processing of personal data takes place through a secured firewall.	Checked by way of inspection that external access to systems and databases used in the processing of personal data takes place only through a secured firewall. Checked by way of inspection that the firewall has been configured in accordance with the relevant internal policy.	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Technical measures to safeguard relevant security (control objective B) - continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
B.5	Internal networks have been segmented to ensure restricted access to systems and databases used in the processing of personal data.	<p>Inquired whether internal networks have been segmented to ensure restricted access to systems and databases used in the processing of personal data.</p> <p>Inspected network diagrams and other network documentation to ensure appropriate segmentation.</p>	Our tests have not resulted in any material deviations.
B.6	Access to personal data is isolated to users with a work-related need for such access.	<p>Checked by way of inspection that formalised procedures are in place for restricting users' access to personal data.</p> <p>Checked by way of inspection that formalised procedures are in place for following up on users' access to personal data being consistent with their work-related need.</p> <p>Checked by way of inspection that the technical measures agreed support retaining the restriction in users' work-related access to personal data.</p> <p>Checked by way of inspection of a sample of two Sentia employees' access to customers systems and databases that such access is restricted to the employees' work-related need.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Technical measures to safeguard relevant security (control objective B) - continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
B.7	For the systems and databases used in the processing of personal data, system monitoring has been established with an alarm feature. This monitoring comprises the areas that are defined in the customers' SLA (Service Level Agreement).	<p>Checked by way of inspection that, for systems and databases used in the processing of personal data, system monitoring has been established with an alarm feature.</p> <p>Checked by way of inspection of the monitoring that Sentia on a continual basis receives alarms from their own and customers' systems.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Technical measures to safeguard relevant security (control objective B) - continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
B.9	<p>Logging of the following matters has been established in systems, databases and networks:</p> <ul style="list-style-type: none"> • Activities performed by system administrators and others holding special rights; • Security incidents comprising: <ul style="list-style-type: none"> ○ Changes in log setups, including disabling of logging; ○ Changes in users' system rights ○ Failed attempts to log on to systems, databases or networks; <p>Logon data are protected against manipulation and technical errors and are reviewed regularly.</p>	<p>Checked by way of inspection that formalised procedures exist for setting up logging of user activities in systems, databases or networks that are used to process and transmit personal data, including review of and follow-up on logs.</p> <p>Checked by way of inspection that logging of user activities in systems, databases or networks that are used to process or transmit personal data has been configured and activated.</p> <p>Checked by way of inspection that user activity data collected in logs are protected against manipulation or deletion.</p> <p>Checked by way of inspection that the content of log files is as expected compared to the setup and that documentation exists regarding the follow-up performed and the response to any security incidents.</p> <p>Checked by way of inspection that documentation exists regarding the follow-up performed for activities carried by system administrators and others holding special rights.</p>	<p>Our tests have not resulted in any material deviations.</p>

4. Control objectives, control activity, tests and test results

Technical measures to safeguard relevant security (control objective B) - continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
B.12	Changes to systems, databases or networks are made consistently with procedures established that ensure maintenance using relevant updates and patches, including security patches.	<p>Checked by way of inspection that formalised procedures exist for handling changes to systems, databases or networks, including handling of relevant updates, patches and security patches.</p> <p>Checked by way of inspection of extracts from technical security parameters and setups that systems, databases or networks have been updated using agreed changes and relevant updates, patches and security patches.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Technical measures to safeguard relevant security (control objective B) - continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
B.13	A formalised procedure is in place for granting and removing users' access to personal data. Users' access is reconsidered on a regular basis, including the continued justification of rights by a work-related need.	<p>Checked by way of inspection that formalized procedures exist for granting and removing users' access to systems and databases using to process personal data.</p> <p>Checked by way of inspection that employees' access to systems and databases that the user accesses granted have been authorized and that a work-related need exists.</p> <p>Checked by way of inspection of resigned or dismissed employees that their access to systems and databases was deactivated or removed on a timely basis.</p> <p>Checked by way of inspection that documentation exists that user accesses granted are evaluated and authorized on a regular basis – and at least once a year.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Technical measures to safeguard relevant security (control objective B) - continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
B.15	Physical access safeguards have been established so as to only permit physical access by authorised persons to premises and data centers at which personal data are stored and processed.	<p>Checked by way of inspection that formalised procedures exist to ensure that only authorised persons can gain physical access to premises and data centres at which personal data are stored and processed.</p> <p>Checked by way of inspection of documentation that, throughout the assurance period, only authorised persons have had physical access to premises and data centres at which personal data are stored and processed.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Organisational measures to safeguard relevant security (control objective C)

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented organisational measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
C.1	<p>Management has approved a written information security policy that has been communicated to all relevant stakeholders, including the data processor's employees. The IT security policy is based on the risk assessment performed.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the IT security policy should be updated.</p>	<p>Checked by way of inspection that an information security policy exists that Management has considered and approved within the past year.</p> <p>Checked by way of inspection of documentation that the information security policy has been communicated to relevant stakeholders, including the data processor's employees.</p>	Our tests have not resulted in any material deviations.
C.2	Management of the data processor has checked that the information security policy does not conflict with data processing agreements.	<p>Inspected documentation of Management's assessment that the information security policy generally meets the requirements for safeguards and the security of processing in the data processing agreements.</p> <p>Checked by way of inspection of a sample of six data processing agreements that the requirements in these agreements are covered by the requirements of the information security policy for safeguards and security of processing.</p>	Our tests have not resulted in any material deviations.
C.3	<p>The employees of the data processor are screened as part of the employment process. Such screening comprises, as relevant:</p> <ul style="list-style-type: none"> • Certificates of criminal record 	Checked by way of inspection that formalised procedures are in place to ensure screening of the data processor's employees as part of the employment process.	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Organisational measures to safeguard relevant security (control objective C) – continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented organisational measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
C.3	<i>(Continued)</i>	<p>Checked by way of inspection of a sample of six data processing agreements that the requirements therein for screening employees are covered by the data processor's screening procedures.</p> <p>Checked by way of inspection of four employees appointed during the assurance period that documentation exists of the screening having comprised:</p> <ul style="list-style-type: none"> • Criminal records 	Our tests have not resulted in any material deviations.
C.4	<p>Upon appointment, employees sign a confidentiality agreement. In addition, the employees are introduced to the information security policy and procedures for data processing as well as any other relevant information regarding the employees' processing of personal data.</p>	<p>Checked by way of inspection of three employees appointed during the assurance period that the relevant employees have signed a confidentiality agreement.</p> <p>Checked by way of inspection of four employees appointed during the assurance period that the relevant employees have been introduced to:</p> <ul style="list-style-type: none"> • Information security policy; • Procedures for processing data and other relevant information. 	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Organisational measures to safeguard relevant security (control objective C) – continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented organisational measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
C.5	For resignations or dismissals, the data processor has implemented a process to ensure that users' rights are deactivated or terminated, including that assets are returned.	<p>Inspected procedures ensuring that resigned or dismissed employees' rights are deactivated or terminated upon resignation or dismissal and that assets such as access cards, computers, mobile phones, etc. are returned.</p> <p>Checked by way of inspection of four employees resigned or dismissed during the assurance period that rights have been deactivated or terminated and that assets have been returned.</p>	Our tests have not resulted in any material deviations.
C.6	Upon resignation or dismissal, employees are informed that the confidentiality agreement signed remains valid and that they are subject to a general duty of confidentiality in relation to the processing of personal data performed by the data processor for the data controllers.	Checked by way of inspection that formalised procedures exist to ensure that resigned or dismissed employees are made aware of the continued validity of the confidentiality agreement and the general duty of confidentiality.	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Organisational measures to safeguard relevant security (control objective C) – continued

Control objective:

Procedures and controls are complied with to ensure that the data processor has implemented organisational measures to safeguard relevant security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
C.7	Awareness training is provided to the data processor's employees on a regular basis with respect to general IT security and security of processing related to personal data.	Checked by way of inspection that the data processor provides awareness training to the employees covering general IT security and security of processing related to personal data. Inspected documentation that all employees who have either access to or process personal data have completed the awareness training provided.	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Deleting or returning personal data (control objective D)

Control objective:

Procedures and controls are complied with to ensure that personal data can be deleted or returned if arrangements are made with the data controller to this effect.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
D.1	<p>Written procedures exist which include a requirement that personal data must be stored and deleted in accordance with the agreement with the data controller.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalised procedures are in place for storing and deleting personal data in accordance with the agreement with the data controller.</p> <p>Checked by way of inspection that the procedures are up to date.</p>	Our tests have not resulted in any material deviations.
D.2	<p>The following specific requirements have been agreed with respect to the data processor's storage periods and deletion routines:</p> <ul style="list-style-type: none"> • There have not been agreed on any specific deleting routines for Sentia as deletion in applications is done by the customer. • Any deletion that Sentia might perform will solely be done following instruction from the customer. 	<p>Checked by way of inspection that the existing procedures for storage and deletion include specific requirements for the data processor's storage periods and deletion routines in DPA's.</p> <p>Checked data processing sessions from the data processor's list of processing activities that personal data are stored in accordance with the agreed storage periods.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Deleting or returning personal data (control objective D) – continued

Control objective:

Procedures and controls are complied with to ensure that personal data can be deleted or returned if arrangements are made with the data controller to this effect.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
D.3	Upon termination of the processing of personal data for the data controller, data have, in accordance with the agreement with the data controller, been: <ul style="list-style-type: none">• Returned to the data controller; and/or• Deleted if this is not in conflict with other legislation.	Checked by way of inspection that formalised procedures are in place for processing the data controller's data upon termination of the processing of personal data. Checked by way of inspection of three terminated data processing sessions during the assurance period that documentation exists that the agreed deletion or return of data has taken place.	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Storage of personal data (control objective E)

Control objective:

Procedures and controls are complied with to ensure that the data processor will only store personal data in accordance with the agreement with the data controller.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
E.1	<p>Written procedures exist which include a requirement that personal data must only be stored in accordance with the agreement with the data controller.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalised procedures exist for only storing and processing personal data in accordance with the data processing agreements.</p> <p>Checked by way of inspection that the procedures are up to date.</p>	Our tests have not resulted in any material deviations.
E.2	Data processing and storage by the data processor must only take place in the localities, countries or regions approved by the data controller.	<p>Checked by way of inspection that the data processor has an updated list of processing activities stating localities, countries or regions.</p> <p>Checked by way of inspection of data processing sessions from the data processor's list of processing activities that documentation exists that the processing of data, including the storage of personal data, takes place only in the localities stated in the data processing agreement – or otherwise as approved by the data controller.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Use of sub-data processors (control objective F)

Control objective:

Procedures and controls are complied with to ensure that only approved sub-data processors are used and that, when following up on such processors' technical and organisational measures to protect the rights of data subjects and the processing of personal data, the data processor ensures adequate security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
F.1	Written procedures exist which include requirements for the data processor when using sub-data processors, including requirements for sub-data processing agreements and instructions. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	Checked by way of inspection that formalised procedures are in place for using sub-data processors, including requirements for sub-data processing agreements and instructions. Checked by way of inspection that procedures are up to date.	Our tests have not resulted in any material deviations.
F.2	The data processor only uses sub-data processors to process personal data that have been specifically or generally approved by the data controller.	Checked by way of inspection that the data processor has a complete and updated list of sub-data processors used. Checked by way of inspection of a sample of three sub-data processors from the data processor's list of sub-data processors that documentation exists that the processing of data by the sub-data processor is stated in the data processing agreements – or otherwise as approved by the data controller.	Our tests have not resulted in any material deviations.
F.3	When changing the generally approved sub-data processors used, the data controller is informed in time to enable such controller to raise objections and/or withdraw personal data from the data processor.	Checked by way of inspection that formalised procedures are in place for informing the data controller when changing the sub-data processors used.	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Use of sub-data processors (control objective F) - continued

Control objective:

Procedures and controls are complied with to ensure that only approved sub-data processors are used and that, when following up on such processors' technical and organisational measures to protect the rights of data subjects and the processing of personal data, the data processor ensures adequate security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
	When changing the specially approved sub-data processors used, this has been approved by the data controller.	Inspected documentation that the data controller was informed when changing the sub-data processors used throughout the assurance period.	
F.4	The data processor has subjected the sub-data processor to the same data protection obligations as those provided in the data processing agreement or similar document with the data controller.	<p>Checked by way of inspection for existence of signed sub-data processing agreements with sub-data processors used, which are stated on the data processor's list.</p> <p>Checked by way of inspection of a sample of two sub-data processing agreements that they include the same requirements and obligations as are stipulated in the data processing agreements between the data controllers and the data processor.</p>	Our tests have not resulted in any material deviations.
F.5	<p>The data processor has a list of approved sub-data processors disclosing:</p> <ul style="list-style-type: none"> • Name; • Business Registration No.; • Address; • Description of the processing. 	<p>Checked by way of inspection that the data processor has a complete and updated list of sub-data processors used and approved.</p> <p>Checked by way of inspection that, as a minimum, the list includes the required details about each sub-data processor.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Use of sub-data processors (control objective F) - continued

Control objective:

Procedures and controls are complied with to ensure that only approved sub-data processors are used and that, when following up on such processors' technical and organisational measures to protect the rights of data subjects and the processing of personal data, the data processor ensures adequate security of processing.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
F.6	Based on an updated risk assessment of each sub-data processor and the activity taking place at such processor, the data processor regularly follows up thereon through meetings, inspections, reviews of auditor's reports or similar activity. The data controller is informed of the follow-up performed at the sub-data processor.	<p>Checked by way of inspection that formalised procedures are in place for following up on processing activities at sub-data processors and compliance with the sub-data processing agreements.</p> <p>Checked by way of inspection of documentation that each sub-data processor and the current processing activity at such processor are subjected to risk assessment.</p> <p>Checked by way of inspection of documentation that technical and organisational measures, security of processing at the sub-data processors used, third countries' bases of transfer and similar matters are appropriately followed up on.</p> <p>Checked by way of inspection of documentation that information on the follow-up at sub-data processors is communicated to the data controller so that such controller may plan an inspection.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Transfer to third countries or international organisations (control objective G)

Control objective:

Procedures and controls are complied with to ensure that the data processor will only transfer personal data to third countries or international organisations in accordance with the agreement with the data controller by using a valid basis of transfer.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
G.1	Written procedures exist which include a requirement that the data processor must only transfer personal data to third countries or international organisations in accordance with the agreement with the data controller by using a valid basis of transfer. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	Checked by way of inspection that formalised procedures exist to ensure that personal data are only transferred to third countries or international organisations in accordance with the agreement with the data controller by using a valid basis of transfer. Checked by way of inspection that procedures are up to date.	Our tests have not resulted in any material deviations.
G.2	The data processor must only transfer personal data to third countries or international organisations according to instructions by the data controller.	Checked by way of inspection that the data processor has a complete and updated list of transfers of personal data to third countries or international organisations.	Our tests have not resulted in any material deviations.
G.3	As part of the transfer of personal data to third countries or international organisations, the data processor assessed and documented the existence of a valid basis of transfer.	Checked by way of inspection that formalised procedures are in place for ensuring a valid basis of transfer.	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Handing out, correcting, deleting or restricting personal data (control objective H)

Control objective:

Procedures and controls are complied with to ensure that the data processor can assist the data controller in handing out, correcting, deleting or restricting information on the processing of personal data to the data subject.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
H.1	<p>Written procedures exist which include a requirement that the data processor must assist the data controller in relation to the rights of data subjects.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalised procedures are in place for the data processor's assistance to the data controller in relation to the rights of data subjects.</p> <p>Checked by way of inspection that procedures are up to date.</p>	Our tests have not resulted in any material deviations.
H.2	<p>The data processor has established procedures in so far as this was agreed that enable timely assistance to the data controller in handing out, correcting, deleting or restricting or providing information about the processing of personal data to data subjects.</p>	<p>Checked by way of inspection that the procedures in place for assisting the data controller include detailed procedures for:</p> <ul style="list-style-type: none"> • Handing out data; • Correcting data; • Deleting data; • Restricting the processing of personal data; • Providing information about the processing of personal data to data subjects. <p>Inquired whether requests by the data controller for assistance in handing out, correcting, deleting or restricting or providing information about the processing of personal data to data subjects have been handled in a correct and timely manner.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Responding to data breaches (control objective I)

Control objective:

Procedures and controls are complied with to ensure that any personal data breaches may be responded to in accordance with the data processing agreement entered into.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
I.1	<p>Written procedures exist which include a requirement that the data processor must inform the data controllers in the event of any personal data breaches.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalised procedures are in place which include a requirement to inform the data controllers in the event of any personal data breaches.</p> <p>Checked by way of inspection that procedures are up to date.</p>	Our tests have not resulted in any material deviations.
I.2	<p>The data processor has established the following controls to identify any personal data breaches:</p> <ul style="list-style-type: none"> • Awareness of employees • Monitoring of network traffic • Follow-up on logging of access to personal data. 	<p>Checked by way of inspection that the data processor provides awareness training to the employees in identifying any personal data breaches.</p> <p>Checked by way of inspection of documentation that network traffic is monitored and that anomalies, monitoring alarms, large file transfers, etc. are followed up on.</p> <p>Checked by way of inspection of documentation that logging of access to personal data, including follow-up on repeated attempts to gain access, is followed up on a timely basis.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Responding to data breaches (control objective I) - continued

Control objective:

Procedures and controls are complied with to ensure that any personal data breaches may be responded to in accordance with the data processing agreement entered into.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
I.3	If any personal data breach occurred, the data processor informed the data controller without undue delay and no later than 24 hours after having become aware of such personal data breach at the data processor or a sub-data processor.	<p>Inquired, whether the data processor has a list of security incidents disclosing whether the individual incidents involved a personal data breach.</p> <p>Made inquiries of the sub-data processors as to whether they have identified any personal data breaches throughout the assurance period.</p> <p>Inquired, whether the data processor has included any personal data breaches at sub-data processors in the data processor's list of security incidents.</p> <p>Checked by way of inspection that all personal data breaches recorded at the data processor or the sub-data processors have been communicated to the data controllers concerned without undue delay and no later than 24 hours after the data processor became aware of the personal data breach.</p>	Our tests have not resulted in any material deviations.

4. Control objectives, control activity, tests and test results

Responding to data breaches (control objective I) - continued

Control objective:

Procedures and controls are complied with to ensure that any personal data breaches may be responded to in accordance with the data processing agreement entered into.

<i>Nr.</i>	<i>Data processor's control activity</i>	<i>Test performed by auditors</i>	<i>Result of auditor's test</i>
I.4	<p>The data processor has established procedures for assisting the data controller in filing reports with the Danish Data Protection Agency:</p> <ul style="list-style-type: none"> • Nature of the personal data breach; • Probable consequences of the personal data breach; • Measures taken or proposed to be taken to respond to the personal data breach. 	<p>Checked by way of inspection that the procedures in place for informing the data controllers in the event of any personal data breach include detailed procedures for:</p> <ul style="list-style-type: none"> • Describing the nature of the personal data breach; • Describing the probable consequences of the personal data breach; • Describing measures taken or proposed to be taken to respond to the personal data breach. <p>Checked by way of inspection of documentation that, when a personal data breach occurred, measures were taken to respond to such breach.</p>	<p>Our tests have not resulted in any material deviations.</p>



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