



Frazier  
& Deeter  
CPAs & ADVISORS

# Independent Service Auditor's Report

On The Rocket Science Group LLC's Controls Relevant to Security,  
Availability, Processing Integrity and Confidentiality

For the Period October 1, 2013 to March 31, 2014



The Rocket Science Group

The Rocket Science Group, LLC  
512 Means Street  
Suite 404  
Atlanta, Georgia 30318





## **Independent Service Auditor's Report Provided by Frazier & Deeter, LLC**

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To the Management of The Rocket Science Group, LLC:

We have examined the attached description in Section Three of this report titled "System Description Provided by The Rocket Science Group, LLC" and the suitability of the design and operating effectiveness of controls to meet the criteria for the security, availability, processing integrity and confidentiality principles set forth in Trust Service Principles section 100, *Trust Services Principles, Criteria and Illustrations for Security, Availability, Processing Integrity, Confidentiality and Privacy*, throughout the period October 1, 2013 to March 31, 2014. The description indicates that certain applicable trust services criteria specified in the description can be achieved only if complementary user-entity controls contemplated in the design of RSG's controls are suitably designed and operating effectively, along with related controls at the service organization. We have not evaluated the suitability of the design or operating effectiveness of such complementary user-entity controls.

The Rocket Science Group, LLC ("RSG") uses a service organization to host RSG production hardware. The description indicates that certain applicable trust services criteria can only be met if controls at the subservice organization are suitably designed and operating effectively. The description presents RSG's system; its controls relevant to the applicable trust services criteria; and the types of controls that the service organization expects to be implemented, suitably designed and operating effectively at the subservice organization to meet certain applicable trust services criteria. The description does not include any of the controls implemented at the subservice organization. Our examination did not extend to the services provided by the subservice organization.

The information in Section Five titled "Supplemental Information Provided by The Rocket Science Group, LLC That is Not Covered by the Service Auditor's Report" describes the service organization's future plans for new systems. It is presented by the management of RSG to provide additional information and is not a part of the service organization's description of the MailChimp System made available to user entities during the period from October 1, 2013 to March 31, 2014. Information about RSG's future plans for new systems has not been subjected to the procedures applied in the examination of the MailChimp System description and the suitability of the design and operating effectiveness of controls to meet the related applicable trust services criteria stated in the description of the MailChimp System.

In Section One of this report, RSG has provided the assertion titled "Assertion by Management of The Rocket Science Group, LLC" which is based on the criteria identified in management's assertion. RSG is responsible for (1) preparing the description and assertion; (2) the completeness, accuracy and method of presentation of both the description and assertion; (3) providing the services covered by the description; (4) specifying the controls that meet the applicable trust services criteria and stating them in the description; and (5) designing, implementing and documenting the controls to meet the applicable trust services criteria.

Our responsibility is to express an opinion on the fairness of the presentation of the description based on the description criteria set forth in RSG's assertion and on the suitability of the design and operating effectiveness of the controls to meet the applicable trust services criteria, based on our examination.

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We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, (1) the description is fairly presented based on the description criteria, and (2) the controls were suitably designed and operating effectively to meet the applicable trust services criteria throughout the period October 1, 2013 to March 31, 2014.

Our examination involved performing procedures to obtain evidence about the fairness of the presentation of the description based on the description criteria and the suitability of the design and operating effectiveness of those controls to meet the applicable trust services criteria. Our procedures included assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to meet the applicable trust services criteria. Our procedures also included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the applicable trust services criteria were met. Our examination also included evaluating the overall presentation of the description. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Because of their nature and inherent limitations, controls at a service organization may not always operate effectively to meet the applicable trust services criteria. Also, the projection to the future of any evaluation of the fairness of the presentation of the description or conclusions about the suitability of the design or operating effectiveness of the controls to meet the applicable trust services criteria is subject to the risks that the system may change or that controls at a service organization may become inadequate or fail.

In our opinion, in all material respects, based on the description criteria identified in RSG's assertion and the applicable trust services criteria:

- a. The description fairly presents the system that was designed and implemented throughout the period October 1, 2013 to March 31, 2014.
- b. The controls stated in the description were suitably designed to provide reasonable assurance that the applicable trust services criteria would be met if the controls operated effectively throughout the period October 1, 2013 to March 31, 2014 and the subservice organization applied, throughout the period October 1, 2013 to March 31, 2014 the types of controls expected to be implemented at the subservice organization and incorporated in the design of the system and user entities applied the complementary user-entity controls contemplated in the design of RSG's controls throughout the period October 1, 2013 to March 31, 2014.
- c. The controls tested, which together with the types of controls expected to be implemented at the subservice organization and incorporated in the design of the system, and complementary user-entity controls referred to in the scope paragraph of this report, if operating effectively, were those necessary to provide reasonable assurance that the applicable trust services criteria were met, operated effectively throughout the period October 1, 2013 to March 31, 2014.

The description of specific controls we tested and the nature, timing and results of our tests are presented in Section Four of this report titled "Information Provided by Frazier & Deeter, LLC."



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This report and the description of tests of controls and results thereof are intended solely for the information and use of RSG; user entities of RSG's MailChimp system during some or all of the period October 1, 2013 to March 31, 2014; and prospective user entities, independent auditors and practitioners providing services to such user entities and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by RSG.
- How RSG's system interacts with user entities, subservice organizations and other parties.
- Internal control and its limitations.
- Complementary user-entity controls and how they interact with related controls at RSG to meet the applicable trust services criteria.
- The applicable trust services criteria.
- The risk that may threaten the achievement of the applicable trust services criteria and how controls address those risks.

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

A handwritten signature in black ink that reads 'Frazier &amp; Deeter, LLC'.

June 27, 2014  
Atlanta, Georgia