



Report on Description of INVIA, LLC's 4DM  
Software Platform System and the Suitability of the  
Design and Operating Effectiveness of Controls for  
the Period April 1, 2024 through March 31, 2025  
Relevant to Security

SOC 2®





## I. INDEPENDENT SERVICE AUDITOR'S REPORT

To the Management of INVIA, LLC:

### *Scope*

We have examined INVIA, LLC's ("INVIA" or "Company") accompanying description of its 4DM Software Platform System titled "Description of INVIA, LLC's 4DM Software Platform System" throughout the period April 1, 2024 through March 31, 2025 ("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 April 1, 2024 through March 31, 2025, to provide reasonable assurance that INVIA'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*).

### *Service organization's responsibilities*

INVIA 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 INVIA's service commitments and system requirements were achieved. INVIA has provided the accompanying assertion titled "INVIA, LLC's Management Assertion" ("assertion") about the description and the suitability of design and operating effectiveness of controls stated therein. INVIA 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. 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 presented in section VII.

#### *Opinion*

In our opinion, in all material respects,

- a) The description presents INVIA's 4DM Software Platform System that was designed and implemented throughout the period April 1, 2024 through March 31, 2025, in accordance with the description criteria.
- b) The controls stated in the description were suitably designed throughout the period April 1, 2024 through March 31, 2025, to provide reasonable assurance that INVIA's service



commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period

- c) The controls stated in the description operated effectively throughout the period April 1, 2024 through March 31, 2025, to provide reasonable assurance that INVIA's service commitments and system requirements were achieved based on the applicable trust services criteria

*Restricted use*

This report, including the description of tests of controls and results thereof in section VII, is intended solely for the information and use of INVIA, user entities of INVIA's 4DM Software Platform System during some or all of the period of April 1, 2024 through March 31, 2025, business partners of INVIA subject to risks arising from interactions with the 4DM Software Platform System, 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.

*IS Partners, LLC*

IS Partners, LLC  
Dresher, Pennsylvania  
May 7, 2025