Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 05/01/2013

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
THE GODSEY MARTIN LAW FIRM, PC

15000 SURVEYOR BLVD
ADDISON, TX 75001

2b Employer Identification Number (EIN) 74-3180092

2c Plan Sponsor's telephone number 214-744-3339

2d Business code (see instructions) 523900

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2023	DEANNA FREEMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	115
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	86
a(2) Total number of active participants at the end of the plan year	**6a(2)**	88
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	28
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	116
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	116
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	53
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan	**B** Three-digit plan number (PN) ▶
GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
THE GODSEY MARTIN LAW FIRM, PC	74-3180092

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

BLACKROCK INVESTMENTS, INC.

23-2784752

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

INVESCO

1555 PEACHTREE STREET NW
1800
ATLANTA, GA 30309

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

STATE STREET GLOBAL MARKETS

81-4095974

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

TIAA-CREF FUNDS

730 THIRD AVENUE
NEW YORK, NY 10017

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

VANGUARD

455 DEVON PARK DRIVE
WAYNE, PA 19087

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

ADP, INC.

13-3036745

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 50 15 64 26 49 99	RECORD KEEPER	1437	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
THE GODSEY MARTIN LAW FIRM, PC

D Employer Identification Number (EIN)
74-3180092

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE ASSET - ADPZ

b Name of sponsor of entity listed in (a): INVESCO TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
27-3884161-001	C	1779

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE GODSEY MARTIN LAW FIRM, PC

D Employer Identification Number (EIN)
74-3180092

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	39828	27738
(9) Value of interest in common/collective trusts	1c(9)	75	1779
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	734212	646605
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	774115	676122
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	774115	676122

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	198124	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		198124
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	1860	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1860
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	18529	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		18529
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		15
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-146286
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		72242
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	152647	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		152647
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		13080
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	4508	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		4508
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		170235
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-97993
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: RELIANCE TRUST **(2)** EIN: 58-1428634

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

		Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		78000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE GODSEY MARTIN LAW FIRM, PC

D Employer Identification Number (EIN)
74-3180092

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 57-1198022

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____

Empowering the Financial World

FIS

Reliance Trust Company, Reliance Financial Corporation and Reliance BPaaS

System and Organization Controls (SOC) for Service Organizations Report for the period from October 1, 2021 to September 30, 2022



Grant Thornton

Report of Independent Service Auditors issued by Grant Thornton LLP

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GRANT THORNTON LLP
Grant Thornton Tower
171 N. Clark Street, Suite 200
Chicago, IL 60601-3370

D +1 312 856 0200
F +1 312 602 8099

I. Report of Independent Service Auditors

To the Management and the Board of Directors of Fidelity Information Services, LLC:

Scope

We have examined Fidelity Information Services, LLC's (FIS) description of its Reliance Trust Company (RTC), Reliance Financial Corporation (RFC), and Reliance BPaaS system (the "System") titled "Fidelity Information Services, LLC's Description of its System and Controls" for processing user entities' transactions ("description") throughout the period October 1, 2021 to September 30, 2022 (the "specified period") and the suitability of the design and operating effectiveness of controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in "Fidelity Information Services, LLC's Assertion." The controls and control objectives included in the description are those that management of FIS believes are likely to be relevant to user entities' internal control over financial reporting, and the description does not include those aspects of the System that are not likely to be relevant to user entities' internal control over financial reporting.

FIS uses subservice organizations as follows:

Subservice Organization	Services Provided
FIS Technology Centers	Infrastructure management services
FIS Computer Services	Infrastructure management services
DTCC and FRB	Provides security industry depository services
Bank of NY Mellon (BNY)	Provides a custody and SEC lending interface
Fidelity Brokerage Services, LLC and Delta Data	Provides mutual fund industry facilitation
National Securities Clearing Corporation	Facilitates mutual fund transactions and custody for RTC and RFC
ICE Data Services	Provides pricing and security level market data
Atos Syntel, Inc.	Provides back-office operational processing support
Broadridge, Pinnacle, Spectrum, and RR Donnelley	Provides electronic statement delivery

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The description in Section III of this report includes only the control objectives and related controls of FIS and excludes the control objectives and related controls of the subservice organizations. The description also indicates that certain control objectives specified by FIS can be achieved only if complementary subservice organization controls assumed in the design of FIS' controls are suitably designed and operating effectively, along with the related controls at FIS. Our examination did not extend to controls of the subservice organizations, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of FIS' controls are suitably designed and operating effectively, along with related controls at the service organization. Our examination did not extend to such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

Service organization's responsibilities
In Section II of this report, FIS has provided an assertion about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. FIS is 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; specifying the control objectives and stating them in the description; identifying the risks that threaten the achievement of the control objectives; selecting the criteria stated in the assertion; and designing, implementing, and documenting controls that are suitably designed and operating effectively to achieve the related control objectives stated in the description.

Service auditor's responsibilities
Our responsibility is to express an opinion on the fairness of the presentation of the description and on the suitability of the design and operating effectives of the controls to achieve the related control objectives 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 the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's assertion, the description is fairly presented and the controls were suitability designed and operating effectively to achieve the related control objectives stated in the description throughout the specified period. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of a description of a service organization's system and the suitability of the design and operating effectiveness of controls involves the following:

- performing procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of

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the controls to achieve the related control objectives stated in the description, based on the criteria in management's assertion;

- assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related control objectives stated in the description;
- testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related control objectives stated in the description were achieved; and
- evaluating the overall presentation of the description, the suitability of the control objectives stated in the description, and the suitability of the criteria specified by the service organization in its assertion.

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

Inherent limitations
The description is prepared to meet the common needs of a broad range of user entities and their auditors who audit and report on user entities' financial statements and may not, therefore, include every aspect of the System that each individual user entity may consider important in its own particular environment. Because of their nature, controls at a service organization may not prevent, or detect and correct, all misstatements in processing or reporting transactions. 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 achieve the related control objectives, is subject to the risk that controls at a service organization may become ineffective.

Description of tests of controls
The specific controls tested and the nature, timing, and results of those tests are listed in Section IV of this report.

Opinion
In our opinion, in all material respects, based on the criteria described in Fidelity Information Services, LLC's assertion:

a. The description fairly presents the Reliance Trust Company (RTC), Reliance Financial Corporation (RFC), and Reliance BPaaS system that was designed and implemented throughout the period October 1, 2021 to September 30, 2022.
b. The controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period October 1, 2021 to September 30, 2022, and subservice organizations and user entities applied the complementary controls assumed in the design of Fidelity Information Services, LLC's controls throughout the period October 1, 2021 to September 30, 2022.
c. The controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period October 1, 2021 to September 30, 2022 if complementary subservice organization and user entity controls assumed in the design of Fidelity Information Services, LLC's controls operated effectively throughout the period October 1, 2021 to September 30, 2022.

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Restricted use
This report, including the description of tests of controls and results thereof in Section IV of this report, is intended solely for the information and use of management of FIS, user entities of FIS' System during some or all of the specified period, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by user entities themselves, when assessing the risks of material misstatement of user entities' financial statements. This report is not intended to be, and should not be, used by anyone other than these specified parties.

Grant Thornton LLP

Chicago, Illinois
December 21, 2022



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601 Riverside Avenue, Jacksonville, FL 32204
www.fisglobal.com

II. Fidelity Information Services, LLC's Assertion

We have prepared the description of Fidelity Information Services, LLC's (FIS) Reliance Trust Company (RTC), Reliance Financial Corporation (RFC), and Reliance BPaaS system (the "System") for processing user entities' transactions throughout the period October 1, 2021 to September 30, 2022 (the "specified period"), for user entities of the System during some or all of the specified period, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by the subservice organizations and the user entities of the System themselves, when assessing the risks of material misstatements of the user entities' financial statements.

FIS uses subservice organizations as follows:

Subservice Organization	Services Provided
FIS Technology Centers	Infrastructure management services
FIS Computer Services	Infrastructure management services
DTCC and FRB	Provides security industry depository services
Bank of NY Mellon (BNY)	Provides a custody and SEC lending interface
Fidelity Brokerage Services, LLC and Delta Data	Provides mutual fund industry facilitation
National Securities Clearing Corporation	Facilitates mutual fund transactions and custody for RTC and RFC
ICE Data Services	Provides pricing and security level market data
Atos Syntel, Inc.	Provides back-office operational processing support
Broadridge, Pinnacle, Spectrum, and RR Donnelley	Provides electronic statement delivery

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The description only includes the control objectives and related controls of FIS and excludes the control objectives and related controls of the subservice organizations. The description also indicates that certain control objectives specified by FIS can be achieved only if complementary subservice organization controls assumed in the design of FIS' controls are suitably designed and operating effectively, along with the related controls at FIS. The description does not extend to the controls of the subservice organizations.

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of FIS' controls are suitably designed and operating effectively, along with the related controls at FIS. The description does not extend to the controls of the user entities.

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

A. The description fairly presents the System made available to user entities of the System during some or all of the specified period for processing their transactions as it relates to controls that are likely to be relevant to user entities' internal control over financial reporting. The criteria we used in making this assertion were that the description:

   1. Presents how the system made available to user entities of the system was designed and implemented to process relevant user entity transactions, including, if applicable:

      a. The type of services provided including, as appropriate, the classes of transactions processed;

      b. The procedures, within both automated and manual systems, by which those services are provided, including, as appropriate, procedures by which transactions are initiated, authorized, recorded, processed, corrected as necessary, and transferred to the reports and other information prepared for user entities of the system;

      c. The information used in the performance of the procedures, including, if applicable, related accounting records, whether electronic or manual, and supporting information involved in initiating, authorizing, recording, processing, and reporting transactions; this includes the correction of incorrect information and how information is transferred to the reports and other information prepared for user entities;

      d. How the system captures and addresses significant events and conditions other than transactions;

      e. The process used to prepare reports or other information for user entities of the system;

      f. Services performed by a subservice organization, if any, including whether the inclusive method or carve-out method has been used in relation to them;

      g. The specified control objectives and controls designed to achieve those objectives including, as applicable, complementary user entity controls assumed in the design of the service organization's controls; and

      h. Other aspects of our control environment, risk assessment process, information and communications (including the related business processes), control activities, and monitoring activities that are relevant to the services provided.

   2. Includes relevant details of changes to FIS' system during the specified period.

   3. Does not omit or distort information relevant to FIS' system, while acknowledging that the description is prepared to meet the common needs of a broad range of user entities of the system and their user auditors, and may not, therefore, include every aspect of the System that each individual user entity of the System and its auditor may consider important in its own particular environment.

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B. The controls related to the control objectives stated in the description were suitably designed and operating effectively throughout the specified period to achieve those control objectives if the subservice organizations and user entities applied the complementary controls assumed in the design of FIS' controls throughout the specified period. The criteria we used in making this assertion were that:

1. The risks that threaten the achievement of the control objectives stated in the description have been identified by management of FIS;

2. The controls identified in the description would, if operating effectively, provide reasonable assurance that those risks would not prevent the control objectives stated in the description from being achieved; and

3. The controls were consistently applied as designed, including whether manual controls were applied by individuals who have the appropriate competence and authority.

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III. Fidelity Information Services, LLC's Description of its System and Controls

A. About FIS

Fidelity Information Services, LLC (FIS or the "Company") is a leading provider of technology solutions for financial institutions and businesses of all sizes and across any industry globally. We enable the movement of commerce by unlocking the financial technology that powers the world's economy. Our employees are dedicated to advancing the way the world pays, banks and invests through our trusted innovation, system performance and flexible architecture. We help our clients use technology in innovative ways to solve business-critical challenges and deliver superior experiences for their customers. Headquartered in Jacksonville, Florida, FIS is a member of the Fortune 500® and the Standard & Poor's 500® Index. To learn more, visit www.fisglobal.com. Follow FIS on Facebook, LinkedIn and Twitter (@FISGlobal).

Solutions Overview

FIS provides open, integrated solutions with the scalability to leverage multiple technologies. The Company's goal is to deliver high value to its customers when combining software applications and delivery in one of several types of outsourcing arrangements, such as an application service provider, facilities management processing, or an application management (service bureau) arrangement. The Company delivers individual applications through a software licensing arrangement. Based upon the knowledge gained through the foregoing arrangements, some clients also use the Company to manage their IT operations without being provided with any of its proprietary software.

International

FIS provides solutions on a global basis in both licensed and outsourcing models. It employs resources in global operating centers throughout Latin America, Europe, the Middle East, Africa, Asia, and Australia.

Global Positioning

The Company's international operations leverage existing domestic applications and provide services for the specific business needs of customers in targeted international markets. Services are delivered from operations centers around the world. Product and service offerings include a range of financial and payment processing software and services. The Company's services include outsourced card issuer services and customer support, item processing, and retail point-of-sale (POS) check warranty services. The Company's services also include outsourced core bank processing arrangements, application management, software licensing and maintenance, facilities management, and consulting services.

A suite of channel applications enables international clients to deliver customer service by integrating the front- and back-office operations for greater efficiencies, service, and agility in reacting to new market opportunities. The Company's solutions come with a range of value-added services to provide an end-to-end solution or single point applications. Check image processing enables clients to reduce the costs of handling paper, while the Company's merchant solutions portfolio supports retail payments.

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Australasia

The Company has a center of excellence for card and payment processing based in the region providing processing services to clients in a number of markets. The Company's processing center in the region was established in 2001 and is utilized to provide processing for nearly 10 million credit, debit, and loan accounts.

Europe, Middle East, and Africa

The Company's largest international region, Europe, Middle East, and Africa (EMEA), delivers a range of products and services to clients from Johannesburg to Helsinki. EMEA customers look to the Company to deliver core banking solutions in both licensed and outsourcing models; card processing for debit, credit, and prepaid products; and payment switching solutions that sit at the center of a number of national switches. Company products can be found delivering core banking solutions to multinational clients across multiple locations from a single software instance. The Company utilizes specialized country specific banking solutions for markets like Germany where banking regulation demands specialist solutions, as well as outsourced loan processing on a large scale, and loan syndication solutions for commercial applications. The Company also provides merchant solutions within the region, including check warranty services and merchant acquiring services. All these services are backed-up by a range of value-added services from call center solutions to collections management.

Latin America and Caribbean

Clients within the Latin America and Caribbean (LACB) region rely on the Company to deliver services including core banking, loan origination, card processing, and transaction switching. The processing centers in the region provide outsourced services for payment processing and core banking. The processing center in Mexico City delivers loan processing services for millions of loan accounts. In Brazil, Company software is used to acquire the majority of merchant transactions and one major retailer has deployed a Company solution to expand its national footprint by delivering bank teller services in hundreds of store locations.

B. Internal Control

Control Environment

The Company's control environment provides discipline and structure for all aspects of internal controls, fosters shared values, and promotes teamwork to meet corporate-wide objectives. The control environment scope of this report covers Human Resources (HR), Security, Operations, Risk Management, and policies and procedures within these business functions.

The Company's control environment influences the way that the business structures activities, establishes its objectives, and assesses its risks. It also influences controls and monitoring procedures within the Company.

An effective control environment is created by establishing controls surrounding the processing of information and by developing policies which promote adherence to the requirements of the control environment. The elements of the control environment include, but are not limited to:

- Integrity and Ethical Values,
- Organizational Structure,
- Enterprise Policies and Standards,
- Assignment of Authority and Responsibility, and
- Human Resources' Policies and Standards.

Integrity and Ethical Values

The Company communicates expectations of integrity and ethics through the statement of corporate values, which requires employees to be open, honest, ethical, responsive, and knowledgeable.

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The FIS Employee Handbook, which contains the Code of Business Conduct and Ethics, states the Company's expectations related to integrity and ethics. In order to establish and maintain an effectively controlled organization, the Company stresses the importance of proper employee conduct. As stated within the FIS Employee Handbook, failure to comply with these policies results in corrective action by management. The Code of Business Conduct and Ethics informs employees that violations may result in disciplinary action and provides employees with resources for reporting suspected code violations. Also, it guides employees on proper conduct and gives specific examples of unacceptable behavior as well as potential consequences.

Management monitors employees' compliance with the Code of Conduct through monitoring of customer and employee complaints and through the use of an anonymous third-party administered ethics hotline. The results of the compliance and Code of Conduct monitoring are communicated to the Audit Committee on a quarterly basis. Consequences for non-compliance of job responsibility and security policies, up to and including termination, are addressed within the FIS Employee Handbook which is made available to all new employees upon hire and to existing employees on the Company intranet.

Organizational Structure

The Company's organizational structure provides the framework for defining key areas of authority and responsibility, as well as for establishing lines of reporting. The Company is designed as a vertical structure, with the business lines reporting upward to the Chief Executive Officer (CEO). The Chief Security Officer (CSO) and the Chief Risk Officer (CRO) report independently from operations. The Chief Audit Officer (CAO) reports directly to the Audit Committee of the Board both functionally and administratively.

Each Company division is supervised by members of Executive Management who report to the Chief Operating Officer (COO) of their respective division. Periodic meetings (Business Performance Reviews) occur in which divisional leaders meet with Executive Management to keep them informed of business matters. The topics include operational issues and customer and sales prospect updates.

Additional business functions exist which are shared by these divisions. Risk and Compliance, Sales and Marketing, Operations Service Delivery (OSD), Human Resources, Accounting, and Corporate Development are run by the corresponding members of the Executive Management team who report directly to the CEO.

The Management Committee is comprised of executives who set and manage the strategic plan of the Company, including establishing the annual operating and capital plan and managing the execution of critical initiatives.

Enterprise Policies and Standards

Policies are any rules or set of rules which require or guide action. Policies are designed to promote the conduct of authorized activities in an effective and efficient manner and are intended to reduce risk and to safeguard Company resources. Policy Owners are required to review, update, and maintain their assigned policies and standards per the review cycle requirements established by the Enterprise Policy Office. Additionally, during the policy review cycle the policy owner must ensure that the policy content conforms with changes in business objectives, risk appetite, applicable laws and regulations, or industry requirements.

Global Security Services is responsible for reviewing, updating, and monitoring the integrity of security policies. Specific responsibilities for the security program are outlined within the Information Security Policy. Corporate Compliance is responsible for the Records Management Policy. The Policy Review Committee serves as the governance body that is responsible to vet, review and provide feedback on corporate policy and standard proposals prior to publication and management of the policy exception process.

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Vendor Risk Management

The Vendor Management program is designed to provide consistent management and oversight for third-party vendors. A policy exists that defines requirements for due diligence on vendors with which the Company contracts. The policy dictates that the extent and nature of due diligence performed is dependent on the type of vendor. Ongoing monitoring and oversight of the vendor relationship is dictated by the type of vendor and inherent risk and is pursuant to the FIS Vendor Risk Management Policy.

Either a member of the Legal Department and/or a member of the Procurement Department is responsible for the review of all third-party contracts and for confirming that any third-party contracts include applicable security practices and commitments. On an annual basis, management evaluates the vendors who have access to confidential data or who perform a managed service related to the operations of the System and determines their risk-rating based on their level of access and the sensitivity of data. Based on the risk-rating, the Company either performs a vendor security assessment of the third-party, reviews the third-party's System and Organization Control reports such as SOC 2 Type 2 reports, or the third-party is subjected to continuous monitoring controls.

Global Business Resilience

The Board of Directors is responsible for overseeing the Global Business Resilience Program (GBR Program) which monitors the integrity of the Global Business Resilience Policy. This policy was developed in recognition of the commitment to maintain a global resilience program to oversee the Company's ability to provide adequate business and technology recovery plans, capabilities to manage recovery of operations, identification of resiliency risks, and rapid response during an unplanned disruption.

The GBR Program consists of three (3) disciplines:

- Crisis Management (CM) provides command and control for life safety and business-based incidents;
- Business Continuity Management (BCM) prepares for the continuation and/or restoration of business processes; and
- IT Disaster Recovery (ITDR) maintains the necessary ongoing recovery capabilities within IT Services and their supporting components.

The GBR Program is designed to provide guidance and direction to response and recovery team members, business units and general staff and provides oversight for a "top down" corporate-wide approach. A policy and standard exist to define the framework for the safeguards and procedures designed to ensure that critical and essential Company business activities can be maintained during a disruption by implementing controls that:

- Safeguard life, information, and assets of the Company, respectively;
- Ensure continuity of operations conforms to applicable regulatory, insurance and ethical business practices;
- Minimize the impact of unplanned disruptions on our employees, stakeholders, and clients to whom services are provided; and
- Support and agree with the Company's tactical and strategic business plans set by Executive Management.

Assignment of Authority and Responsibility

The Company strives to create accountability and awareness throughout all levels of the organization. The extent of accountability includes assignment of authority and responsibility for operating activities and establishment of reporting relationships and authorization protocols. In order to provide high-quality products and services to its clients, Company management validates that people with the required skill sets are placed at each position throughout the organization. Further, the Company makes available training to prepare employees to perform their job functions.

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The Company uses a formal structure for employee assignments which includes written job descriptions that contain job requirements, job-related competencies, and business and professional competencies. Assignments are customized through goal setting, periodic reviews, and updates by management. The Company has separated incompatible duties to help reduce the risk of error or unauthorized activity. For instance, the authorization, recording, custody of assets, and control functions are segregated among different employees to reduce the potential of fraudulent activity. Supervisory positions, including defined approval levels, exist within each functional component of the Company to provide adequate supervisory control of operations.

Human Resources' Policies and Standards

The mission of Human Resources is to hire quality employees and sustain the wellness of all Company employees. HR is actively involved in the hiring process, administration of employee benefits, development of employee education, and management of the performance evaluation process.

The Company has formal personnel policies and procedures addressing screening, hiring, transfers, and employee terminations. Organizational structure and job descriptions define an employee's assigned responsibilities and reporting. Thorough screening throughout the hiring process increases the assurance that potential employees are qualified for the responsibilities of their positions. Offers of employment are contingent upon the satisfactory completion of a pre-employment background screening. New personnel background checks include, but are not limited to, a criminal record check, global sanctions and enforcement check, SSN trace and validation, credit check, education verification, employment history, and a drug test, where applicable. Background checks, including a drug screening, are performed for all new contractors prior to employment. The results of the background drug and credit screens are reviewed by HR to determine final employment eligibility.

New hires complete required paperwork in Workday and completed forms and acknowledgements are also stored in their documents folder in Workday.

The Company utilizes training and monitoring to prepare employees to perform their job functions. Company employees are required to participate in annual security awareness training, which includes information regarding the process to notify members of the Information Security Department of possible security breaches and the limitation on the use of information systems. New employees participate in an orientation program introducing them to the Company, its functions, and job-specific training. Training may include on-the-job training, seminars, and internal and external online courses.

The employee's job responsibilities are reinforced through on-the-job training and specialized development programs such as supervisory skills training. With an emphasis on ongoing feedback, managers and employees have quarterly connects to stay connected and aligned on performance and development. The year-end review is also performed to evaluate performance. Connects are done online. In order to provide uninterrupted service during high volume periods, cross-training of employees is also performed.

An Employee Termination Checklist is used to determine if necessary considerations are addressed. This list includes retrieving Company property such as mobile phones, keys, security badges, and credit cards. Personnel policies require immediate removal of employees who have been involuntarily dismissed. Building and information security officers are notified of terminations and transfers.

Risk Assessment

FIS has established corporate functions to help ascertain that enterprise risk and compliance is properly prioritized, assessed, monitored for change, and reported accurately. These enterprise programs help the organization meet emerging risks and expected requirements through adapting and evolving with industry trends. Individual business units are responsible for applying the risk assessment process to their business activities, the results of which establish the risks for which controls need to be identified. To the extent that the risks relate to internal control over financial reporting, control objectives are established and are described within the relevant SOC 1 report. If the risks relate to the service commitments FIS makes with respect to any of the trust services categories (e.g., security, availability,

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confidentiality, processing integrity, or privacy), controls are established to achieve the applicable trust services criteria and are described within the relevant SOC 2 report.

During the annual risk assessment process, risk management personnel identify changes to business objectives, commitments and requirements, internal operations, and external factors which may threaten the achievement of business objectives and/or impact security. The potential threats to system objectives are updated based on these reviews.

The Company's annual risk assessment includes an assessment of fraud risk and considers opportunities for unauthorized acquisition, use, or disposal of assets; altering the Company's reporting records; committing other inappropriate acts; and the threats and vulnerabilities which could arise specifically from the use of IT and access to information.

Audit and Risk Committees of the Board

The FIS Audit Committee of the Board (Audit Committee) and the FIS Risk and Technology Committee of the Board (Risk Committee) assist the Board of Directors in the oversight and integrity of the Company's financial statements, compliance with legal and regulatory requirements, and the performance of the Company's internal audit, enterprise risk management, and information security functions. The Audit Committee also oversees the independent registered public accounting firm's qualifications and independence. Management from finance, compliance, risk, internal audit, and information security provide quarterly updates of their program structure, annual plans, and/or strategy for approval by their respective Committee. In addition, risk management, internal audit, and information security provide quarterly metric reporting on the status and impact of enterprise developments and strategic initiatives.

A Charter has been adopted by the Audit Committee and Risk Committee to guide the activities of each committee in the exercise of their respective responsibilities. The Audit Committee Charter requires it to oversee the functions of Internal Audit.

Executive Risk and Technology Committee

The Company has established an Executive Risk and Technology Committee (ERTC), which is comprised of members of Executive Leadership and their designees with the exception of the Chairman and Chief Executive Officer. The Chairman and Chief Executive Officer is an invitee and the escalation point for Committee matters. The purpose of the Committee is to provide Executive Management oversight of the Company's overall operational, information security, compliance, credit, regulatory, strategic, reputation, technology, and other risks (collectively, the "Enterprise Risks").

The ERTC positions the Company to comply with current industry requirements and practices related to program structure, Board oversight, and overall transparency. The Committee provides a structure and process for management to demonstrate its risk management focus through various risk programs: Policy and Governance, Controls Validation and Product Compliance, Enterprise and Operational Risk, Regulatory Relations, and Technology Shared Services. These programs help the organization meet emerging risks and expected requirements through adapting and evolving with industry trends.

Compliance

The Corporate Compliance Department is responsible for both enterprise, as well as product and services, compliance. Corporate Compliance is responsible for ensuring the Company complies with the applicable laws and regulations for the areas in which it operates, as well as ethics, sales and marketing, etc. The Department is also responsible for the oversight of certain business units and products that must directly comply with applicable regulations. Software and other processing services used by its clients are also under the oversight of the Corporate Compliance Department. The Corporate Compliance Department supports the various roles, responsibilities, and procedures for addressing new or amended federal regulations that impact applicable Company products and services.

Corporate Compliance is responsible for monitoring applicable regulations and for confirming that product features enable clients to comply with those regulations. Corporate Compliance interfaces with internal and external areas to assess the impact of change in regulatory requirements on Company

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products/services and to address identified regulatory issues related to Company products. When federal regulatory changes require application or product/service changes, Corporate Compliance works with application, product, or service teams to initiate a project to perform the required changes. Corporate Compliance also works with these teams throughout the design, modification, testing, and implementation phase of the project to help meet the necessary regulatory requirements and deadlines.

Strategic Initiatives

FIS is continuously making enhancements in the areas of their corporate functions. The Company has implemented several security measures within the organization designed to improve their Information Security and Risk Management departments. In addition, the Company has applied an organizational structure that provides the Chief Security Officer (CSO), Chief Risk Officer (CRO), and Chief Audit Officer (CAO) with the authority to establish and enforce security across the organization. The Company has a process for oversight of the Risk Management and Information Security functions and monitoring and resolution of Information Security-related risks. The Company has also formalized the Risk Management function to define roles and responsibilities and has implemented a risk assessment process.

Control Activities

FIS' selection, development, and deployment of controls are primarily addressed by the Company's policies and procedures and are described within the Company's SOC reports. The relevant system descriptions and controls are detailed in Sections III and IV of these reports.

The following general control framework is considered relevant for the assessment:

Application Controls:

- Development
- Application Security
- Input
- Processing
- Output

Information Technology (IT) General Computing Controls (GCCs):

- Physical Security and Environmental Controls
- Logical Security
- Network Security
- Computer Operations
- Change Management

Information and Communication

Information

The Company has enterprise wide and business unit level information systems which capture pertinent information related to the business performance of the organization. These systems provide information related to recording and assessing financial performance and other information needed to carry out individual activities around compliance, financial, and operational controls. The Company has implemented various methods of communication to help employees understand their individual roles and responsibilities.

A description of the Company's products and services, including boundaries and commitments, is documented and communicated to internal and external users through the FIS website, the FIS Client Portal, or through client contracts.

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Communication

The Company has implemented various methods of communication to help ascertain that significant events are communicated in a timely manner. These methods include items such as orientation and training programs for newly-hired employees, periodic communications addressing corporate strategy and product information, printed materials, online Web-based information services, self-study, classroom-based training sessions, and the use of electronic mail messages to communicate time-sensitive information. Managers hold periodic staff meetings as needed.

The Company's corporate policies, guidelines, and ethical values are documented within the Employee Handbook. New employees and contractors utilize Regulatory University to review and acknowledge that they have read, understand, and will follow the security policies and the Company's Code of Conduct. Human Resources actively monitors the Employee Handbook to maintain that the information is accurate and current and that employees have easy access to its contents when needed.

The following formal written policies and standards are in place to support enterprise functions: Information Security, Risk Management, and Network Security. The Company's corporate security policies are communicated to employees on the FIS intranet and reviewed/acknowledged utilizing Regulatory University.

The Company's security commitments and customer responsibilities, which include responsibilities for reporting operational failures, incidents, problems, concerns and complaints, and the process for doing so, are described on the FIS website and within system documentation.

The Security Incident Response Policy and Issue Management Standard documents provides instructions to report issues and are communicated to appropriate employees. Clients are notified if the FIS Security Incident Response Team (FSIRT) determines that a specific, direct client impact related to security incidents has occurred. FIS security changes are communicated to both internal and external users on the FIS Client Portal.

Monitoring

Continuous monitoring and ongoing evaluations of established controls are critical components of the Company's internal control environment. Monitoring provides management oversight on the internal control design and operating effectiveness. The Company evaluates the effectiveness of its system of internal controls through management reviews, internal audits, and external audits performed on a regular basis. The Executive Risk and Technology Committee provides management oversight to the overall risk management direction, culture, and policy for risk at the Company.

The Company is periodically examined by the Federal Banking Agencies (FBA), an interagency examination organization comprised of the Office of the Comptroller of the Currency (OCC), the Board of Governors of the Federal Reserve System (FRB), and the Federal Deposit Insurance Corporation (FDIC). Examination results are communicated to Company management and the Audit Committee.

The Company has engaged third-party auditors to perform various external audits which are focused on internal controls over financial reporting and compliance with specific criteria and international standards throughout the year. These audits necessitate that management prepare an assertion confirming that the controls are suitably designed and operating effectively. Throughout the year, each business unit reviews process narrative documentation, helping to ensure the accuracy and design compliance of the controls included in the scope of each audit.

The Company and relevant business units that store, process, and/or transmit cardholder data are subject to Payment Card Industry (PCI) compliance and undergo annual certification. Assessments are completed by certified Qualified Security Assessors (QSAs). Clients can validate the Company's PCI Data Security Standard (DSS) status by visiting the FIS Client Portal.

Security incidents are evaluated to determine whether the incident could or did result in the unauthorized disclosure or use of personal information and whether there has been a failure to comply with applicable laws and regulations. For all instances of unauthorized use or disclosure of personal information, the affected information is appropriately identified.

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Internal Audits

The Company has an independent Internal Audit department which reports functionally and administratively to the Audit Committee of the Board of Directors. Internal Audit performs its duties in accordance with a charter which is reviewed and updated by the Chief Audit Executive (CAE) and approved annually by the Audit Committee. Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve the corporation's operations. Internal Audit aids the Company in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of management controls, risk management, and governance processes. In this regard, Internal Audit is charged with independently evaluating the control environment and providing assurance services to the Audit Committee, and management on the effectiveness of controls and the various programs that management has established to mitigate risk to the Company.

Internal Audit prepares an annual audit plan, which is submitted for review and approval to the Audit Committee. Updates to the annual plan are reviewed and approved at the Audit Committees' quarterly meetings. Internal Audits are performed based on Internal Audit's annual risk assessment process, which includes a variety of inputs, such as prior audit coverage and results, changes within the business, management interviews and reporting packages, emerging trends, risk assessments prepared by the Risk Management department, and other relevant Internal Audit practices. This information is used to prepare the Internal Audit risk assessment, which is a top-down and bottom-up analysis used to prioritize audit coverage based on risk. Audit coverage may be defined in a number of areas, such as financial, information technology and security, compliance/regulatory, and operations.

Audit results are communicated to the audited party, executive management, and to the Audit Committee, concurrently. In addition, Internal Audit has a follow-up process whereby audit observations and management remediation plans are monitored for resolution with reporting to management occurring twice a month. Retesting of observations is performed to validate completion on all critical, high and medium risk observations with low-risk observations being subject to Internal Audit management judgement.

C. Overview

Reliance Trust Company (RTC), a wholly-owned subsidiary of Reliance Financial Corporation (RFC), which is in turn a wholly-owned indirect subsidiary of Fidelity National Information Services, Inc. (FIS), (collectively, "FIS Reliance"), conducts business throughout the United States through its trust company, RTC, chartered in Georgia, and its other subsidiaries and affiliated offices. FIS Reliance offers a full array of trust and wealth management, investment, retirement plan and outsourcing services to individuals, corporations and institutions, as well as to other financial institutions. Reliance BPaaS operates as a business line within FIS Reliance and represents a centralized area for processing of transactions for institutional accounts and third-party financial organizations where back-office operations processing (referred to as "BPaaS" throughout the report) is provided. FIS Reliance is organized along functional lines.

RTC provides Institutional Trust Services, within its Retirement Strategies Group, while RFC provides Trust Support Services. RFC provides back-office support for internal clients. These trust support services include securities processing; mutual fund processing; trust accounting; fund accounting; statement delivery; tax reporting; and IT support. Currently, RFC provides these services for the Retirement Strategies Group and Investment Management departments of RTC as well as Reliance BPaaS.

Business Processing as a Service (BPaaS) provides operational services to clients utilizing the AddVantage, Global Plus, and TrustDesk accounting platforms.

BPaaS performs a number of "back office" (referred to as "Outsourcing" throughout the report) services in support of the activities initiated by the client.

- Securities Trade Settlement;
- Trade Processing;
- Corporate Action Notification and Processing;

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- Corporate Reorganizations;
- Income Allocation and Processing;
- Dividend Allocation and Processing;
- Asset Custody and Control;
- Cash Control;
- Payments;
- Master Trust Accounting;
- Settlement Calculation and Instruction Processing;
- Mutual Fund Order Processing;
- Mutual Fund Income Allocation and Processing;
- Fund Accounting;
- Disbursement Processing (Checks, Wires, and ACH);
- Reconciliation Services;
- Statement Rendering;
- Miscellaneous Asset Setup and Support;
- System Administration;
- Security Pricing;
- Account Maintenance;
- Fee Processing;
- Free Receipt and Delivery of Assets; and
- Technology Services.

Board of Directors and Audit Committee Oversight

RFC's Board of Directors ("Board") executes corporate oversight through corporate level committees and delegates the operating authority and monitoring responsibilities for Reliance's business units offering the products and services within this report through the RFC Board of Directors' Executive Committee, Audit Committee and Operational Risk Committee while fiduciary oversight is provided through the RTC Board of Directors' ("RTC Board") Trust Committee. The decentralized business unit structure provides the framework to plan, execute, and monitor both corporate and business unit objectives within the overall framework of financial reporting standards. This structure supports the assignment of authority and responsibility and provides the necessary horizontal and vertical flow of key information. In addition, other committees provide an oversight function for various types of risk within the overall corporate environment. These include the Trust Management Committee, the various Administrative and Investment Review Committees (AIRC) and the Investment Policy Committee.

The overall control environment and management style is established by the Board of Directors. The Board, together with its standing committees, including an Audit Committee consisting of independent directors, provides an active oversight role in emphasizing the importance of internal control. The Audit Committee provides oversight and recommendations on such matters as examinations by regulatory authorities, internal audit procedures, engagement of independent auditors, and matters having a material effect on financial operation.

Organizational Structure and Assignment of Authority and Responsibility

An entity's organizational structure provides the framework within which its activities for achieving entity-wide objectives are planned, executed, controlled, and monitored. Establishing a relevant organizational structure includes considering key areas of authority and responsibility and appropriate lines of reporting. An entity develops an organizational structure suited to its needs. The appropriateness of an entity's organizational structure depends, in part, on its size and the nature of its activities. This factor includes how authority and responsibility for operating activities are assigned and how reporting relationships and authorization hierarchies are established. It also includes policies relating to appropriate business practices, knowledge and experience of key personnel, and resources provided for carrying out duties. In addition, it includes policies and communications directed at ensuring that personnel understand the entity's objectives, know how their individual actions interrelate and contribute to those objectives, and recognize how and for what they will be held accountable.

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The responsibilities of the administration and transaction processing departments are allocated among personnel to provide a) separation of duties between input, processing, and reconcilement activities; b) division of duties to provide for the authorization, signing, and disbursement of cash; and c) segregation of duties between cash receipts and posting.

Scope

The boundaries of the system include only the administration and transaction processing controls of the Institutional Trust Services of RTC and the operational, transaction processing, and IT support controls of RFC and Reliance BPaaS.

Infrastructure

The primary hardware configuration used to support the business is Microsoft Windows Server operating systems deployed on Intel based hardware (primarily HP). The operating systems in use for the primary trust accounting system are Microsoft Windows Server 2016 and Windows Server 2012. RFC operates and supports the operating system and hardware and is responsible for control procedures over the system. FIS maintains a communications network, which provides application access to RFC, RTC, and RIS personnel and customers. RTC and RFC use FIS' AddVantage, Global Plus, and TrustDesk trust accounting systems for securities processing functions, including income collection, trade order entry, securities movement and control, cash accounting, client report generation, and trust accounting.

Data Management

The AddVantage servers and databases are hosted in the Brown Deer, WI data center, an FIS strategic data center. The Global Plus servers and databases are hosted at the Voorhees Data Center in Voorhees, NJ. TrustDesk servers and databases are hosted at the Brown Deer, WI data center. The scope of this report is limited to the following applications:

Application/Tool	Supporting FIS Technology Center	Platform	Database
AddVantage	Brown Deer Operations Center (BDOC) - Part of FIS Technology Centers	Windows	Cache
Global Plus	Voorhees Data Center - Part of FIS Computer Services	Unix	IBM47, IBM09, IBM26, IBM25
TrustDesk	Brown Deer Operations Center (BDOC) -Part of FIS Technology Centers	Mainframe (RACF), Windows, Linux	VSAM, DB2, Oracle
InvestOne	Voorhees Data Center – Part of FIS Computer Services	Windows, Linux, Solaris, AIX	Oracle 12c, Sybase

Reliance Trust Company, Reliance Financial Corporation and Reliance BPaaS utilize FIS Technology Centers as a subservice organization. A separate SOC 1 Type 2 report titled "FIS Technology Centers General Computing Controls (GCCs)" encompasses the underlying IT GCC environment for Reliance Trust Company, Reliance Financial Corporation, and Reliance BPaaS. The GCC report is available for users of this report and contains controls relating to physical security, environmental protection, logical access, system processing, change management, and backup and recovery. Additionally, a separate SOC 2 Type 2 report titled "FIS Technology Centers" is available to provide users with information about the FIS Technology Centers controls intended to provide reasonable assurance that the Company'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,

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Trust Services Criteria), including controls relating to Enterprise Policies, Standards and Communications, and Network Security.

Reliance Trust Company, Reliance Financial Corporation and Reliance BPaaS utilize FIS Computer Services as a subservice organization. A separate SOC 1 Type 2 report titled "FIS Computer Services" encompasses the underlying Information Technology (IT) general computing controls (GCC) environment for Reliance Trust Company, Reliance Financial Corporation, and Reliance BPaaS. The GCC report is available for users of this report and contains controls relating to physical security, environmental protection, logical access, system processing, change management, and backup and recovery. Additionally, a separate SOC 2 Type 2 report titled "FIS Computer Services Data Center Managed Hosting and FS-Cloud Applications" is available to provide users with information about the FIS Computer Services controls intended to provide reasonable assurance that the Company's service commitments and system requirements were achieved based on the trust services criteria relevant to security and availability (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*), including controls relating to Enterprise Policies, Standards and Communications; and Network Security.

Control Objectives and Related Control Activities

Selection and Development of Control Activities

Control activities are a part of the process by which Reliance strives to achieve its business objectives. Reliance has applied a risk management approach to the organization in order to select and develop control activities. After relevant risks have been identified and evaluated, control activities are established to meet the overall objectives of the organization.

The establishment of control activities is inclusive of general control activities over technology. The management personnel of Reliance evaluate the relationships between business processes and the technology used to perform those processes to determine the dependencies on technology. The security management processes for the technology, along with other factors, are analyzed to define and establish the necessary control activities to achieve control objectives that include technology.

The establishment of the control activities is enforced by defined policies and procedures that specifically state management's directives for Reliance personnel. The policies serve as the rules that personnel must follow when implementing certain control activities. The procedures are the series of steps the personnel should follow when performing business or technology processes and the control activities that are components of those processes. After the policies, procedures and control activities are all established, each are implemented, monitored, reviewed and improved when necessary.

Reliance's control objectives and related control activities are included below and also in Section IV ("Fidelity National Information Services, Inc.'s Control Objectives and Related Controls and the Independent Service Auditor's Description of Tests of Controls and Results") of this report.

New Client and Captive Reliance Trust Retirement Account Setup

Control Objective 1: Controls provide reasonable assurance that new client and captive Reliance Trust retirement account activity is authorized and reviewed to verify that they were entered completely and accurately into the system.

Instructions received are reviewed for proper authorization to ensure authorized individuals are making the request and all required data fields have been provided. New accounts are input into the Trust Accounting Application by authorized personnel and are further secondary reviewed and evidenced at time of completion for accuracy and completeness.

Accounts are setup to invest in cash sweep vehicles as designated by the client as part of initial account set-up process. Secondary review is done and evidenced at time of completion for accuracy and completeness.

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For the Captive Reliance Trust Retirement Accounts, customer identification procedures (CIP) required by the USA PATRIOT Act are performed on non-exempt Reliance customers, using the automated, non-documentary process from LexisNexis. Additionally, with respect to the USA Patriot Act, the RTC compliance team compares account and interested party names in the Reliance account database to the Office of Foreign Assets Control (OFAC) listing.

Inbound Transfers

Control Objective 2: Controls provide reasonable assurance that inbound transfers are received from an authorized source and reviewed to verify that they were processed completely and accurately.

Instructions received are reviewed for proper authorization to ensure authorized individuals are making the request and all required data fields have been provided. Inbound transfers are input into applicable systems by authorized personnel. Secondary review is done and evidenced at time of completion for accuracy and completeness.

Inbound transfers are reconciled between the custodian records and the trust accounting system to ensure assets were completely and accurately transferred. Additionally, the Asset Reconciliation Team performs a share position reconciliation that the Asset Transfer Team reviews. All discrepancies are reported, investigated, resolved and documented as necessary.

Outbound Transfers

Control Objective 3: Controls provide reasonable assurance that outbound transfers are received from an authorized source and reviewed to verify that they were processed completely and accurately.

Instructions received are reviewed for proper authorization to ensure authorized individuals are making the request and all required data fields have been provided. Outbound transfers are input into applicable systems by authorized personnel. Secondary review is done and evidenced at time of completion for accuracy and completeness.

Mutual fund outbound transfers are monitored for rejections or failures and all discrepancies are reported, investigated, resolved and documented as necessary.

Safeguarding of Physical Assets

Control Objective 4: Controls provide reasonable assurance that physical assets are safeguarded from misappropriation or loss.

Non-depository assets are maintained within a vault at RTC. Vault access is restricted to authorized individuals and requires dual control where authorized individuals utilize badge access cards. Permission to gain authorized access requires approval from various governing bodies. Monthly access reviews are performed. The vault and vault areas are equipped with surveillance equipment, a fire alarm system and smoke detectors.

Any non-authorized individuals that require entry to the vault are required to sign the vault log, and visitors to the vault must be escorted by an authorized individual.

Instructions received for deposits to or withdrawals from the vault are reviewed for proper authorization to ensure authorized individuals are making the request and all required data fields have been provided. Both deposits and withdrawals are performed under dual control. Secondary review is also done and evidenced at time of completion for accuracy and completeness.

An asset reconciliation is performed for assets held in the vault on at least a semi-annual basis.

Client and Captive Reliance Trust Retirement Account Maintenance and Closure

Control Objective 5: Controls provide reasonable assurance that client and captive Reliance Trust retirement account maintenance and closure activity is properly authorized and reviewed to verify that they were entered completely and accurately into the system.

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Instructions received are reviewed for proper authorization to ensure authorized individuals are making the request and all required data fields have been provided. Account modifications or account closures are input into the Trust Accounting Application by authorized personnel and are further secondary reviewed and evidenced at time of completion for accuracy and completeness.

Security and Mutual Fund Setup & Maintenance

Control Objective 6: Controls provide reasonable assurance that new securities and mutual funds, and changes to existing securities and mutual funds, are authorized and reviewed to verify that they were entered into the security master file accurately and in a timely manner.

The FIS Data Management Team monitors various applications, e-mail and/or ticketing systems throughout the day for new security and mutual fund setups and/or amendment requests to help ensure timely processing. For marketable securities and mutual funds, upon notification of a new setup or an amendment, the team obtains the information from an independent source prior to adding or amending on the accounting application. For non-marketable securities where there is no independent information, the team will take instruction as directed by the client. Secondary review is done and evidenced at time of completion for accuracy and completeness.

Cash Management - Sweep

Control Objective 7: Controls provide reasonable assurance that available cash is automatically invested in accordance with client instructions and reconciled on a timely basis.

The trust accounting systems are configured to invest available cash in a client's account based on the sweep setup on the account and applicable terms defined. Interest earned is reconciled and posted to the trust accounting system. Prior day sweep positions are reconciled daily between the trust accounting system and the fund prior to trading.

Trade Processing and Settlement

Control Objective 8: Controls provide reasonable assurance that security transactions received from the client or third-parties are authorized and reconciled on a timely basis.

Transactions submitted through automation, via electronic methods, are monitored to ensure any exceptions are resolved timely. If manual resolution is required with client instruction or internal direction in the trust accounting system, secondary review is done and evidenced at time of completion for appropriate resolution.

Non-automated instructions received are reviewed for proper authorization to ensure authorized individuals are making the request and trade must agree with trade ticket.

On a daily basis, an asset reconciliation is performed for assets held at the custodian to what is held on the trust accounting system. All discrepancies are reported, investigated, resolved and documented as necessary. Trade control accounts are monitored for trades that failed to settle on contractual settlement date and are reported, monitored and worked through to resolution.

Mutual Fund Processing and Settlement

Control Objective 9: Controls provide reasonable assurance that mutual fund related transactions received from the client or third-parties are processed and recorded completely and accurately.

Daily trading deadlines for purchase and sale transactions prior to market close are established for open-ended mutual funds and for any trades received after deadline are processed next business day. The trust accounting systems are configured to send mutual fund trade order files to fund companies, Fundlinx or intermediaries daily prior to market close for executed trades.

Daily, mutual fund trades are reconciled between the vendor settlements reports to settlements recorded on the trust accounting systems. Control accounts are monitored to ensure aggregate trading activity in the fund matches the aggregate trading on the trust accounts. Mutual fund position reconciliation(s) is performed for assets held at the fund to what is held on the trust accounting system;

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frequency established based on fund data availability. All discrepancies are reported, investigated, resolved and documented as necessary.

Mutual Fund Company invoices are recorded and monitored by revenue management via a tracking tool to ensure timely payment. Notification of aged invoices are communicated to management monthly.

Pricing

Control Objective 10: Controls provide reasonable assurance that prices are received from authorized pricing sources and reviewed to verify that market values are applied completely, accurately, and in a timely manner.

Transmissions of security prices are received from a third-party pricing service. The trust accounting systems receive transmissions daily from ICE Data Services, which automatically updates prices for assets that have units reflected on the trust accounting systems' Security Master File. Pricing file transmissions are monitored by FIS personnel for successful completion and any issues are identified by automated alerts.

The Pricing Team reviews tolerance reports on a scheduled basis. Price tolerance reports are generated with details of securities' price changes that exceed defined thresholds. Variances are researched and are tracked to resolution. Additionally, pricing reports are generated with unpriced and stale priced assets that the Pricing Team cannot determine a price for and are distributed to clients for review based on client requirements.

The Pricing team applies manual pricing to securities in the Security Master File using both external and internal approved sources when prices cannot be obtained from a vendor-pricing source. A review is performed to ensure that prices are updated in accordance with the authorized pricing source.

Corporate Actions

Control Objective 11: Controls provide reasonable assurance that corporate action information is identified and recorded in a complete, accurate, and timely manner.

Mandatory corporate actions are monitored and reviewed against the custody source to ensure the corporate action event is processed with the action terms on the appropriate date.

Voluntary corporate actions are communicated to clients and responses are solicited prior to expiration date. The custodial recordkeeping system is updated with the election selected by the client or default election if no instructions are received by expiration. The voluntary action is processed, secondary review performed, and any discrepancies identified are researched and resolved.

Income

Control Objective 12: Controls provide reasonable assurance that income transactions are received and recorded in a complete, accurate, and timely manner.

The trust accounting systems generate income maps based on asset type. Income maps are pre-balanced prior to the receipt of income for processing. Client accounts receive income payments on the published payment date unless rates, internal or external factors, or other client instructions direct otherwise. Global income is posted upon receipt of repatriated funds.

Cash Reconciliations

Control Objective 13: Controls provide reasonable assurance that cash balances reflected in the trust accounting system are reconciled in a complete, accurate, and timely manner to actual balances held by custodians.

Cash transactions processed on the trust accounting systems are reconciled to the client's or Reliance Trust Company's DDA account(s). Dependent upon the contractual agreement between FIS and the client, FIS will identify discrepancies, research; resolve, and document the resolution, as necessary. Alternatively, if the client has agreed to perform some portion of the reconciliation process, FIS will

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identify the discrepancies, report them to the client, and support the client's resolution of the item(s). The aging of discrepancies is tracked and aged reporting is provided to management for review each month.

Additionally, all internal/suspense accounts are reconciled daily and transactions that make up the internal/suspense account balances are identified and reported.

For those clients that have contracted with FIS for Manual Shadow Accounting, custodian information is received through electronic feeds, web portal access or hardcopy statements. The frequency of the shadow accounting is dependent upon the availability of custodian information (daily, monthly, quarterly, semi-annually, and annually).

Position Reconciliations

Control Objective 14: Controls provide reasonable assurance that security positions reflected in the trust accounting system are reconciled in a complete, accurate, and timely manner to actual positions held by custodians.

Security positions held on the trust accounting systems are reconciled to the client's or Reliance Trust Company's custodial account and/or depositories. Dependent upon the contractual agreement between FIS and the client, FIS will identify discrepancies, research, resolve, and document the resolution, as necessary. Alternatively, if the client has agreed to perform some portion of the reconciliation process, FIS will identify the discrepancies, report them to the client, and support the client's resolution of the item(s). The aging of discrepancies is tracked and aged reporting is provided to management for review each month.

Distributions

Control Objective 15: Controls provide reasonable assurance that distributions including check, wire, and ACH transactions are authorized and recorded completely and accurately.

Instructions received are reviewed for proper authorization to ensure authorized individuals are making the request and all required data fields have been provided. Distributions are input and approved in the applicable systems by authorized personnel. Secondary review is done and evidenced at time of completion for accuracy and completeness.

Scheduled disbursements automatically create a disbursement transaction based on the schedule and parameters set by the client within the trust accounting system.

Check print is dually controlled. Validations are in place to confirm checks printed match checks processed within the system. An inventory count is performed on the applicable check stock supply at least quarterly.

Statements

Control Objective 16: Controls provide reasonable assurance that account statements reported to clients are complete and provided to the print vendor in a timely manner.

FIS uses a combination of reports from the trust accounting applications and\or statement application to track statement processing, printing and completion. Reporting is reviewed for anticipated statement events versus completed statement events and any outliers are followed up on with the respective groups.

Fee Processing

Control Objective 17: Controls provide reasonable assurance that fees are authorized, calculated, and recorded completely and accurately.

The trust accounting systems automatically calculate fees based on the fee schedule set in system. Fee calculation reports are provided upon client request. These reports show the fee calculations and projected amounts that will be processed when the actual fee transaction is processed. The client uses

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these reports to validate that all fee schedules and calculations are accurate. Any discrepancies brought forward to Reliance are researched and resolved.

Instructions received for ad-hoc fees are reviewed for proper authorization to ensure authorized individuals are making the request and all required data fields have been provided.

Tax Payments

Control Objective 18: Controls provide reasonable assurance that federal and state income tax withholdings are reconciled to verify accuracy before being remitted.

Both federal and state withholding amounts are reconciled prior to remittance. Exceptions identified are researched and resolved. A secondary review is performed and evidenced to ensure the remittance is accurate.

Fund Accounting: Cash Accounts and Security

Control Objective 19: Controls provide reasonable assurance that cash accounts and security positions are reconciled in a timely manner.

InvestOne cash accounts and underlying security positions are reconciled daily to the trust accounting system. All discrepancies are reported, researched, resolved and documented as necessary.

Fund Accounting: Capital Stock Activity

Control Objective 20: Controls provide reasonable assurance that capital stock activity is reconciled in a timely manner.

Purchase and redemption activity is reconciled at the frequency determined for each fund between the various trade/settlement sources to the applicable fund accounting or trust accounting application. On a daily basis, capital stock purchase and redemption activity is reconciled from InvestOne to the FIS Transfer Agency, applicable trust accounting application, the client or other third-party vendor. All discrepancies are reported, researched, resolved and documented as necessary.

Fund Accounting; Expense Accruals/Disbursements/Rate Changes

Control Objective 21: Controls provide reasonable assurance that fees, including income, dividend, interest, distributions, and rates, are reviewed for completeness and accuracy.

Instructions received for fees are reviewed to ensure authorized individuals are making the request and fee postings are reviewed for accuracy and completeness. Expense accruals are reviewed and monitored to ensure they are appropriately reflected within the valuation.

Fund Accounting: Income (DIV/INT/Distributions/Rates)

Control Objective 22: Controls provide reasonable assurance that income, including dividend, interest, distributions, and rates, are monitored.

Dividends, interest, distributions and rates are monitored and recorded. A secondary review is also performed and evidenced to ensure accuracy and completeness.

Fund Accounting: Securities Valuation

Control Objective 23: Controls provide reasonable assurance that securities are valued on a timely basis and reviewed for completeness and accuracy.

Prices are received from third-party vendors or fund providers daily and either input into InvestOne or the trust accounting application. A review is done on the prices entered.

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Fund Accounting: Net Asset Value Calculation

Control Objective 24: Controls provide reasonable assurance that the net asset value is reviewed for completeness and accuracy.

Reports from the fund accounting and trust accounting applications are produced which include net asset value data that are reviewed for completely and accuracy.

Fund Accounting: Rebalancing Activity

Control Objective 25: Controls provide reasonable assurance that rebalancing activity is recorded in accordance with the client contract.

Rebalancing is recorded based on direction from client as outlined in the client contract.

Control Objective 26: Controls provide reasonable assurance that logical access to relevant applications and customer information is restricted to authorized personnel.

Logical access policies are maintained, reviewed, and updated on an annual basis and available to employees. Information technology personnel are responsible for administering and provisioning user access privileges to in-scope systems. New and modified user access requests to applications are documented and approved prior to access provisioning. Information technology personnel revoke system access privileges upon receipt of a valid access removal request. Administrative access privileges within applications are restricted to authorized personnel and user access reviews are performed by management on a quarterly basis.

Application access privileges are assigned based on roles. Users only see the items within the applications if the user is assigned to the role that includes the function. Manager authorization is required to provide access to certain functions for each role. For applications not administrated by the Business Line, access requests (additions, modifications, and terminations) are submitted to the appropriate third-party through a valid access request form.

The Security Administrator, based on the Outsourcing Customer's instructions, performs user access additions, modifications, and terminations.

D. Additional Information about Management's Description

FIS' control objectives and related control activities are included within Section IV of this report, "Fidelity Information Services, LLC's Control Objectives and Related Controls and the Independent Service Auditor's Description of Tests of Controls and Results." Although the control objectives and related control activities are presented within Section IV, they are, nevertheless, an integral part of FIS' description of its system as described within this Section.

E. Subservice Organizations

FIS utilizes subservice organizations to perform certain functions to improve operating and administrative effectiveness. The accompanying description includes only the policies, procedures, and control activities at FIS and does not include the policies, procedures, and control activities at the subservice organization described below. The examination by the Independent Service Auditor did not extend to the policies and procedures at these subservice organizations.

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Complementary subservice organization controls, controls that management of the service organization assumes will be implemented by the subservice organizations and are necessary to achieve specific control objectives, along with the associated subservice organizations, are included within the table below. Management also describes the activities performed to monitor the effectiveness of controls at the subservice organizations. Each user entity's internal control over financial reporting must be evaluated in conjunction with FIS' controls and the related tests and results described in Section IV of this report, taking into account the related complementary subservice organization controls expected to be implemented at the subservice organizations as described below.

Subservice Organization	Service(s) Provided/Complementary Controls/Monitoring Controls	Associated Control Objective(s)
FIS Technology Centers	FIS Technology Centers is responsible for infrastructure management services. The following control groupings are critical to achieving the applicable control objectives: • Controls provide reasonable assurance that physical access to the data centers is restricted to authorized personnel. • Controls provide reasonable assurance that environmental protection mechanisms are in place and are maintained on a periodic basis. • Controls provide reasonable assurance that logical access is restricted to authorized FIS personnel. • Controls provide reasonable assurance that system processing is authorized and executed in a complete and timely manner and that processing deviations are identified and resolved. • Controls provide reasonable assurance that changes to in-scope systems are performed according to defined procedures that include testing and approval prior to promotion to the production environment. • Controls provide reasonable assurance that data is backed up and available for restoration in the event of processing errors and/or unexpected processing interruptions in accordance with the Company's Backup and Restoration policies. In addition, the Company has identified the following controls to help monitor the subservice organization: • SOC 1 and SOC 2 examinations are performed over the FIS Technology Centers. Management monitors the results of the SOC reports.	Control Objective 26*

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Subservice Organization	Service(s) Provided/Complementary Controls/Monitoring Controls	Associated Control Objective(s)
FIS Computer Services	FIS Computer Services is responsible for infrastructure management services. The following control groupings are critical to achieving the applicable control objectives: • Controls provide reasonable assurance that physical access to the data centers is restricted to authorized personnel. • Controls provide reasonable assurance that environmental protection mechanisms are in place and are maintained on a periodic basis. • Controls provide reasonable assurance that logical access is restricted to authorized FIS personnel. • Controls provide reasonable assurance that system processing is authorized and executed in a complete and timely manner and that processing deviations are identified and resolved. • Controls provide reasonable assurance that changes to in-scope systems are performed according to defined procedures that include testing and approval prior to promotion to the production environment. • Controls provide reasonable assurance that data is backed up and available for restoration in the event of processing errors and/or unexpected processing interruptions in accordance with the Company's Backup and Restoration policies. In addition, the Company has identified the following controls to help monitor the subservice organization: • SOC 1 and SOC 2 examinations are performed over the FIS Computer Services. Management monitors the results of the SOC reports.	Control Objective 26*

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Subservice Organization	Service(s) Provided/Complementary Controls/Monitoring Controls	Associated Control Objective(s)
DTCC, FRB, and Bank of NY Mellon (BNY)	The DTCC & FRB provide security industry depository services. BNY provides a custody and SEC lending interface. The following control groupings are critical to achieving the applicable control objectives: • Controls provide reasonable assurance that assets and/or cash associated with new accounts are entered into the recordkeeping system in accordance with the client's instructions, and assets and/or cash associated with closed accounts are disbursed or transferred in accordance with the client's instructions. • Controls provide reasonable assurance that cash and mutual fund transactions are settled with custodian and recorded completely, accurately, and in a timely manner. • Controls provide reasonable assurance that security transactions received from the client or third-parties are monitored for successful processing. • Physical and logical security of the underlying environment; • Changes made to the DTCC-OMGEO ID Software are documented, tested, and authorized prior to migration; • Changes made to the FED System are documented, tested, and authorized prior to migration • Segregation of participant positions and related activities; • Authorized participant access to those positions and activities; • Prompt disposition of issues raised relative to participant inquiries and authorizations; • Reports that contain security and position information are complete and accurate. In addition, the Company has identified the following controls to help monitor the subservice organization: • A documented vendor management policy defines requirements for vendor management activities including due diligence, ongoing monitoring, and oversight of third-party relationships.	Control Objectives 2*, 3*, 4*, 8*, 12*, 13*, and 14*

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Subservice Organization	Service(s) Provided/Complementary Controls/Monitoring Controls	Associated Control Objective(s)
Fidelity Brokerage Services, LLC	Fidelity Brokerage Services provides mutual fund industry facilitation. The following control groupings are critical to achieving the applicable control objectives: • Physical and logical security of the underlying environment; • Changes made to the underlying support infrastructure are documented, tested, and authorized prior to migration; • Confirmation on receipt of transmit or cause to be received mutual fund activity contained in daily files; • Prompt disposition of issues raised relative to transmission of daily files containing mutual fund activities; • Reports that contain transaction information are complete and accurate. In addition, the Company has identified the following Control Activity to help monitor the subservice organization: • A documented vendor management policy defines requirements for vendor management activities including due diligence, ongoing monitoring, and oversight of third-party relationships.	Control Objectives 2*, 3*, 6*, 7*, 9*, 13*, and 14*
Delta Data	Delta Data provides mutual fund industry facilitation. The following control groupings are critical to achieving the applicable control objectives: • Physical and logical security of the underlying environment; • Changes made to the Fundlinx Software are documented, tested, and authorized prior to migration; • Confirmation on transmit or cause to be transmitted mutual fund activity contained in daily files; • Prompt disposition of issues raised relative to transmission of daily files containing mutual fund activities; • Reports that contain transaction information are complete and accurate. In addition, the Company has identified the following Control Activity to help monitor the subservice organization: • A documented vendor management policy defines requirements for vendor management activities including due diligence, ongoing monitoring, and oversight of third-party relationships.	Control Objectives 6* and 9*

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Subservice Organization	Service(s) Provided/Complementary Controls/Monitoring Controls	Associated Control Objective(s)
National Securities Clearing Corporation (NSCC)	The NSCC facilitates mutual fund transactions and custody for Reliance Trust Company and Reliance Financial Corporation. The following control groupings are critical to achieving the applicable control objectives: • Controls provide reasonable assurance that transactions received from participants are captured completely and accurately. • Controls provide reasonable assurance that transactions are matched and enriched, as applicable, completely and accurately. In addition, the Company has identified the following controls to help monitor the subservice organization: • A documented vendor management policy defines requirements for vendor management activities including due diligence, ongoing monitoring, and oversight of third-party relationships.	Control Objectives 2*, 3*, 6*, 7*, 9*, 13*, and 14*
ICE Data Services	ICE Data Services provides pricing and security level market data for Global Plus BPaaS. The following control groupings are critical to achieving the applicable control objectives: • Controls provide reasonable assurance that prices received from authorized pricing sources are applied completely, accurately, and in a timely manner. In addition, the Company has identified the following controls to help monitor the subservice organization: • A documented vendor management policy defines requirements for vendor management activities including due diligence, ongoing monitoring, and oversight of third-party relationships.	Control Objectives 6* and 10*
Atos Syntel, Inc.	Atos Syntel, Inc. provides back-office operational processing support. The following control groupings are critical to achieving the applicable control objectives: • Controls provide reasonable assurance that assets and/or cash associated with new accounts are entered into the trust accounting application in accordance with the client's instructions, and assets and/or cash associated with closed accounts are disbursed or transferred in accordance with the client's instructions.	Control Objectives 1*, 2*, 3*, 5*, 6*, 7*, 8*, 9*, 10*, 11*, 12*, 13*, 14*, 15*, 16*, 17*, 19*, 20*, 21*, 22*, 23*, and 24*

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Subservice Organization	Service(s) Provided/Complementary Controls/Monitoring Controls	Associated Control Objective(s)
	• Controls provide reasonable assurance that cash and mutual fund transactions are settled with custodian and recorded completely, accurately, and in a timely manner. • Controls provide reasonable assurance that security positions and cash balances reflected in the portfolio accounting system are reconciled in a complete, accurate, and timely manner to actual positions and balances held by custodians. • Controls provide reasonable assurance that new securities and changes to existing securities are authorized and entered in the security master file in a complete, accurate and timely manner. • Controls provide reasonable assurance that prices received from authorized pricing sources are applied completely, accurately, and in a timely manner. • Controls provide reasonable assurance that interest, dividend, and other income/corporate action information is received from an authorized source and recorded in a complete, accurate, and timely manner. • Controls provide reasonable assurance that account statement production is tracked to completion. • Controls provide reasonable assurance that fees are authorized, calculated, and recorded in a complete and timely manner. • Controls provide reasonable assurance that new accounts and modified accounts are reviewed for authorization, accuracy and completeness. • Controls provide reasonable assurance that security transactions received from the client or third-parties are monitored for successful processing. • Controls provide reasonable assurance that available cash is automatically invested in accordance with client instructions and reconciled on a timely basis. • Controls provide reasonable assurance that capital stock activity is reconciled in a timely manner. • Controls provide reasonable assurance that fund net asset values (NAVs) are applied timely, completely and accurately.	

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Subservice Organization	Service(s) Provided/Complementary Controls/Monitoring Controls	Associated Control Objective(s)
	In addition, the Company has identified the following controls to help monitor the subservice organization: • A documented vendor management policy defines requirements for vendor management activities including due diligence, ongoing monitoring, and oversight of third-party relationships.	
Broadridge, Pinnacle, Spectrum, RR Donnelley	Broadridge, Pinnacle, Spectrum, and RR Donnelley provide electronic statement delivery for Reliance. The following control groupings are critical to achieving the applicable control objectives: • Controls provide reasonable assurance that electronic statement delivery is executed in a timely and accurate manner. In addition, the Company has identified the following controls to help monitor the subservice organization: • A documented vendor management policy defines requirements for vendor management activities including due diligence, ongoing monitoring, and oversight of third-party relationships.	Control Objective 16*

*The achievement of design and operating effectiveness for these particular control objectives assumes that complementary controls at this subservice organization are in place and are operating effectively to support and achieve this control objective.

F. Complementary User Entity Controls

FIS' controls relating to the system cover only a portion of the overall internal control structure of each user entity of FIS' system. It is not feasible for the control objectives to be solely achieved by FIS. Therefore, each user entity's internal control over financial reporting must be evaluated in conjunction with the FIS' controls and related testing detailed in Section IV of this report, taking into account the related complementary user entity controls identified in the table below, where applicable. Complementary user entity controls and their associated control objective(s) are included within the table below.

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In order for user entities to rely on the controls reported on herein, each user entity must evaluate its own internal control to determine if the identified complementary user entity controls have been implemented and are operating effectively.

Complementary User Entity Controls	Associated Control Objective(s)
User entities are responsible for establishing physical access controls to terminals.	Control Objective 4
User entities are responsible for securely maintaining user passwords.	Control Objective 26
User entities are responsible for communicating changes in individual access rights, in a timely manner, to Reliance.	Control Objective 26
User entities are responsible for performing periodic review of user access levels to ensure that transactions are properly authorized.	Control Objective 2 Control Objective 3 Control Objective 26
User entities are responsible for communication of changes to individuals authorized to instruct RTC or RFC on behalf of the Trust client.	Control Objective 26
User entities are responsible for ensuring that transactions are appropriately authorized, complete, and accurate.	Control Objectives 1 through 25
User entities are responsible for ensuring that instructions and information, provided to Reliance, is in accordance with the provisions of all Trust Agreements and/or applicable Legal Agreements.	Control Objectives 1 through 25
User entities are responsible for ensuring that administrative fees are accurate, based on the agreed fee schedule.	Control Objective 17
User entities are responsible for ensuring that responses to the selection of voluntary corporation action are submitted in a timely manner.	Control Objective 11
User entities are responsible for reviewing account statements, for completeness and accuracy, and that any errors are communicated to Reliance (as appropriate) for resolution.	Control Objective 16
User entities should have controls in place to perform timely review of control and exception reports provided by the Company and provide written notice to the Company of discrepancies as compared to its own records.	Control Objectives 1 through 25
User entities should have controls in place to perform and review the balancing and transmittal of tax withholding to the IRS and/or other taxing authority.	Control Objective 18

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Complementary User Entity Controls	Associated Control Objective(s)
User entities should have controls in place over initiation and authorization of checks or wires and printing of checks when performed at a customer location. User entities should establish practices to verify appropriate segregation of duties.	Control Objective 15
User entities should have controls in place to review account information, opening of new accounts, account activity, the maintenance of account data for accuracy, and review reconciliation.	Control Objective 1 Control Objective 5 Control Objective 6
User entities should have controls in place to monitor trades initiated by directed investment managers and compare the information in the electronic confirmation file for accuracy.	Control Objective 8 Control Objective 9
User entities are responsible for establishing controls to provide reasonable assurance that manual prices provided are complete and accurate.	Control Objective 10
User entities are responsible for designating sweep vehicles as part of the initial account setup process.	Control Objective 1

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IV. Fidelity Information Services, LLC's Control Objectives and Related Controls and the Independent Service Auditor's Description of Tests of Controls and Results

A. Types and Descriptions of the Tests of Operating Effectiveness Provided by the Independent Service Auditor

This report, when combined with an understanding of the controls at user entities and subservice organizations is intended to assist auditors in planning the audit of user entities' financial statements or user entities' internal control over financial reporting and in assessing control risk for assertions in user entities' financial statements that may be affected by controls at FIS.

Our examination was limited to the control objectives and related controls specified by FIS in Sections III and IV of the report and did not extend to the controls in effect at user entities and subservice organizations.

It is the responsibility of each user entity and its independent auditor to evaluate this information in conjunction with the evaluation of internal control over financial reporting at the user entity in order to assess the internal control environment. If the internal controls are not effective at a user entity, FIS' controls may not compensate for such weaknesses.

FIS' system of internal control represents the collective effect of various factors on establishing or enhancing the effectiveness of the controls specified by FIS. In planning the nature, timing, and extent of our testing of the controls to achieve the control objectives specified by FIS, we considered aspects of FIS' control environment, risk assessment process, monitoring activities, and information and communications.

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The following table clarifies certain terms used within this section to describe the nature of the tests performed:

Type	Description
Inquiry	Inquired of appropriate personnel and corroborated with management
Observation	Observed the application, performance, or existence of the control
Inspection	Inspected documents, records, or other evidence indicating performance of the control
Reperformance	Reperformed the control, or processing of the application control, for accuracy of its operation

Inquiries were performed for substantially all controls in Section IV, and, therefore, inquiries were not separately listed as a test for every control.

In addition, when using information produced (or provided by) the service organization, we evaluated whether the information was sufficiently reliable for our purposes by obtaining evidence about the accuracy and completeness of such information and evaluating whether the information was sufficiently precise and detailed for our purposes.

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B. Control Objectives, Control Activities, Tests Performed and Results of Testing

Control Objective 1 Controls provide reasonable assurance that new client and captive Reliance Trust retirement account activity is authorized and reviewed to verify that they were entered completely and accurately into the system.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
1-1	Client or retirement partner directed, manually entered new account requests are reviewed for proper authorization.	**Inspection:** Inspected the new account request form for a sample of new client or retirement partner directed, manually entered account requests to determine that each selected new account request was received from an authorized source and reviewed by Trust personnel.	No exceptions noted.
1-2	Client or retirement partner directed, manually entered new accounts are independently reviewed for completeness and accuracy.	**Inspection:** Inspected the new account request form for a sample of new client or retirement partner directed, manually entered account requests to determine that each selected new account was independently reviewed for completeness and accuracy.	No exceptions noted.
1-3	Client directed, manually entered new accounts are set up to invest in a specific cash sweep vehicle as designated by the client or investment manager as part of the initial account setup process.	**Inspection:** Inspected the new account request form for a sample of new client directed, manually entered account requests to determine that each selected new account was set up to invest in a specific cash sweep vehicle as designated by the client or investment manager.	No exceptions noted.
1-4	On a quarterly basis, management exception reports are generated and reviewed to verify that the captive Reliance Trust retirement accounts are complete and accurate.	**Inspection:** Inspected review documentation for a sample of quarters to determine that for each selected quarter, management reviewed the management exception reports to confirm that captive Reliance Trust retirements accounts had been reviewed for completeness and accuracy.	No exceptions noted.
1-5	On a monthly basis, a review is performed to help ensure that new non-exempt captive Reliance Trust retirement accounts have been submitted for the CIP process.	**Inspection:** Inspected review documentation for a sample of months to determine that for each selected month, management performed a review of new non-exempt accounts to help ensure the accounts were submitted for the CIP process.	No exceptions noted.

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Control Objective 1 Controls provide reasonable assurance that new client and captive Reliance Trust retirement account activity is authorized and reviewed to verify that they were entered completely and accurately into the system.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
1-6	On a monthly basis, a review checklist is completed to help ensure captive Reliance Trust retirement accounts included in the account database are loaded for OFAC processing.	**Inspection:** Inspected the review checklist for a sample of months to determine that for each selected month, management reviewed the Reliance Trust retirement accounts in the account database to help ensure the accounts were loaded for OFAC processing.	No exceptions noted.

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Control Objective 2 Controls provide reasonable assurance that inbound transfers are received from an authorized source and reviewed to verify that they were processed completely and accurately.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
2-1	Inbound transfer requests are received from an authorized source.	**Inspection:** Inspected the inbound transfer request form for a sample of inbound transfers to determine that each selected request was received from an authorized source.	No exceptions noted.
2-2	Inbound transfer forms are completed and reviewed for all inbound transfers.	**Inspection:** Inspected supporting documentation for a sample of inbound transfers to determine that for each selected inbound transfer, an inbound transfer checklist or form was completed and reviewed.	No exceptions noted.
2-3	Inbound transfers are reconciled from the custodian records to the trust accounting system to confirm that assets were completely and accurately transferred. Discrepancies are investigated, resolved, and documented, as necessary.	**Inspection:** Inspected the inbound transfer reconciliation for a sample of inbound transfers to determine that for each selected inbound transfer, totals from the custodian records agreed to the trust accounting system.	No exceptions noted.
2-4	On a daily basis, inbound transfer quantities are reconciled to inbound posted quantities by the Asset Reconciliation team. Discrepancies are investigated, resolved, and documented, as necessary.	**Inspection:** Inspected inbound transfer quantities for a sample of reconciliations to determine that for each selected reconciliation, inbound transfer quantities were reconciled to inbound posted quantities by the Asset Reconciliation team and discrepancies were investigated, resolved, and documented, as necessary.	No exceptions noted.
		Inspection: Inspected the review documentation for a sample of reconciliations to determine that for each selected reconciliation, a review was performed.	No exceptions noted.

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Control Objective 3 Controls provide reasonable assurance that outbound transfers are received from an authorized source and reviewed to verify that they were processed completely and accurately.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
3-1	Outbound transfer requests are received from an authorized source.	**Inspection:** Inspected the outbound transfer request form for a sample of outbound transfers to determine that each selected request was received from an authorized source.	No exceptions noted.
3-2	Outbound transfers are initiated by a member of the Asset Transfer team. A secondary authorized Asset Transfer team member reviews and approves the transfer prior to release.	**Inspection:** Inspected the outbound transfer request form for a sample of outbound transfers to determine that each selected transfer was reviewed and approved by the Asset Transfer team.	No exceptions noted.
		Inspection: Inspected the outbound transfer request form and outbound transfer release detail for a sample of outbound transfers to determine that each selected transfer agreed to the transfer release.	No exceptions noted.
3-3	Mutual fund outbound transfers are monitored for rejections or failures. Discrepancies are investigated, resolved, and documented, as necessary.	**Inspection:** Inspected a sample of cash reconciliations to determine that for each selected reconciliation, cash transactions processed in the FIS recordkeeping system were reconciled to the client's or Reliance Trust Company's DDA account and discrepancies (including outbound transfer rejections and failures) were identified, investigated, and resolved, or were provided to the client for resolution, as necessary.	No exceptions noted.
		Inspection: Inspected a sample of security position reconciliations to determine that for each selected reconciliation, security positions held in the FIS record keeping system were reconciled to the custodial account and discrepancies (including outbound transfer rejections and failures) were identified, investigated, resolved or are provided to the client for resolution, as necessary.	No exceptions noted.

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Control Objective 4 Controls provide reasonable assurance that physical assets are safeguarded from misappropriation or loss.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
4-1	On at least a semi-annual basis, an inventory reconciliation is performed for assets held in the vault.	**Inspection:** Inspected the vault reconciliation for a sample of semi-annual periods for the Atlanta and Milwaukee locations to determine that for each selected semi-annual period, the inventory reconciliation was performed for assets held in the vault.	No exceptions noted.
4-2	Assets are withdrawn from the vault by the Vault Custodian and a second employee upon receipt of a request from an authorized individual.	**Inspection:** Inspected the asset withdrawal supporting documentation for a sample of asset withdrawals to determine that each selected asset withdrawal was withdrawn by the Vault Custodian and a second employee.	No exceptions noted.
		Inspection: Inspected the asset withdrawal supporting documentation for a sample of asset withdrawals to determine that each selected asset withdrawal request was received from an authorized source.	No exceptions noted.
4-3	Assets are deposited and scanned to the vault by the Vault Custodian and a second employee upon receipt of a request from an authorized individual.	**Inspection:** Inspected the asset deposit supporting documentation for a sample of asset deposits to determine that each selected asset was deposited by the Vault Custodian and a second employee.	No exceptions noted.
		Inspection: Inspected the asset deposit supporting documentation for a sample of asset deposits to determine that each selected asset deposit was requested by an authorized source.	No exceptions noted.
4-4	Vault access requires dual control where authorized individuals utilize badge access cards.	**Observation:** Observed an employee attempt to gain access to the vault without an authorized individual utilizing a badge access card to determine that access was denied.	No exceptions noted.

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Control Objective 4 Controls provide reasonable assurance that physical assets are safeguarded from misappropriation or loss.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
		Observation: Observed an employee gain access to the vault with an authorized individual utilizing a badge access card to determine that access was granted successfully.	No exceptions noted.
4-5	The vault areas are equipped with surveillance equipment, a fire alarm system, and smoke detectors.	**Observation:** Observed the vault areas to determine that the vault areas were equipped with surveillance equipment, a fire alarm system, and smoke detectors.	No exceptions noted.
4-6	A monthly access review is done to help ensure that vault access is restricted to authorized individuals.	**Inspection:** Inspected the vault access reviews for a sample of months to determine that for each selected month, access was reviewed and approved to help ensure access was restricted to authorized individuals.	No exceptions noted.

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Control Objective 5 Controls provide reasonable assurance that client and captive Reliance Trust retirement account maintenance and closure activity is properly authorized and reviewed to verify that they were entered completely and accurately into the system.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
5-1	Client directed, manually entered account modification requests are reviewed for proper authorization.	**Inspection:** Inspected the account modification request form for a sample of client directed manually entered account modification requests to determine that for each selected request, FIS personnel performed a review that the request was received from an authorized source.	No exceptions noted.
		Inspection: Inspected the account modification request form for a sample of client directed manually entered account modification requests to determine that each selected request was received from an authorized source.	No exceptions noted.
5-2	Client directed, manually entered account modification activity is independently reviewed for completeness and accuracy.	**Inspection:** Inspected the modification ticket for a sample of client directed manually entered modifications to determine that each selected modification was independently reviewed for completeness and accuracy.	No exceptions noted.
		Inspection: Inspected the modification ticket and the accounting system for a sample of client directed manually entered account modifications to determine that each selected modification was entered completely and accurately in the system.	No exceptions noted.
5-3	On a quarterly basis, management exception reports are generated and reviewed to verify that the modified and closed captive Reliance Trust retirement accounts are complete and accurate.	**Inspection:** Inspected the management exception reports for a sample of quarters to determine that for each selected quarter, management reviewed the reports to verify that modified and closed captive Reliance Trust retirement accounts were complete and accurate.	No exceptions noted.

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Control Objective 5 Controls provide reasonable assurance that client and captive Reliance Trust retirement account maintenance and closure activity is properly authorized and reviewed to verify that they were entered completely and accurately into the system.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
5-4	Account closure requests are reviewed for proper authorization.	**Inspection:** Inspected the account closure request form for a sample of account closures to determine that each selected closure request was received from an authorized source.	No exceptions noted.
5-5	Account closures are independently reviewed for completeness and accuracy.	**Inspection:** Inspected the account closure request form for a sample of account closures to determine that each selected request was independently reviewed for completeness and accuracy.	No exceptions noted.

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Control Objective 6 Controls provide reasonable assurance that new securities and mutual funds, and changes to existing securities and mutual funds, are authorized and reviewed to verify that they were entered into the security master file accurately and in a timely manner.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
6-1	The FIS Data Management team monitors various applications, ticketing systems and/or e-mail throughout the day for new security and mutual fund setup and amendment requests to help ensure timely processing.	**Observation:** Observed the system applications and e-mail correspondence of FIS Management to determine that FIS Management monitored various applications and e-mail systems throughout the day for new security and mutual fund setup and amendment requests to help ensure timely processing.	No exceptions noted.
6-2	New and amended security and mutual fund information is provided by an independent source prior to adding or amending the security in the accounting application.	**Inspection:** Inspected the source documentation for a sample of new or amended security and mutual funds to determine that each selected new or amended security and mutual fund was received from an independent source.	No exceptions noted.
		Inspection: Inspected the source documentation and accounting application for a sample of new or amended security and mutual funds to determine that each selected new or amended security and mutual fund agreed to the accounting application.	No exceptions noted.
6-3	An independent review is performed to help ensure accurate and timely processing of new or amended manual securities and mutual funds.	**Inspection:** Inspected the source documentation, accounting application and supporting documentation for a sample of new or amended manual securities and mutual funds to determine each selected new or amended manual security and mutual fund was independently reviewed for accuracy and timely processing.	No exceptions noted.

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Control Objective 7 Controls provide reasonable assurance that available cash is automatically invested in accordance with client instructions and reconciled on a timely basis.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
7-1	The accounting system is automatically configured to invest available cash from a client's account into the cash sweep vehicle based on the terms defined in the account.	**Observation:** Observed client accounts in the accounting system to determine that the system invested available cash from a client's account into the cash sweep vehicle based on the terms defined in the account.	No exceptions noted.
7-2	On a daily basis, the prior day's sweep investment vehicle positions are reconciled to the fund prior to trading.	**Inspection:** Inspected a sample of prior day's sweep investment vehicle positions reconciliation to determine that for each selected reconciliation, the positions were reconciled to the fund prior to trading.	No exceptions noted.
		Inspection: Inspected a sample of prior day's sweep investment vehicle positions reconciliation to determine that for each selected reconciliation, the sweep investment vehicle positions agreed to the fund prior to trading.	No exceptions noted.
7-3	Interest received on sweep is reconciled between the accounting system and the sweep investment vehicle to help ensure accuracy. Discrepancies are identified, followed up on and resolved timely.	**Inspection:** Inspected a sample of sweep interest/investment reconciliations to determine that for each selected reconciliation, a reconciliation was performed between the accounting system and the sweep investment vehicle. Discrepancies were identified, followed up on and resolved timely, if applicable.	No exceptions noted.
7-4	On a monthly basis, interest received is compared to the income map prior to posting to the accounting system.	**Inspection:** Inspected the interest reconciliation for a sample of months to determine that for each selected month, the interest received was compared to the income map prior to posting to the accounting system.	No exceptions noted.

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Control Objective 8 Controls provide reasonable assurance that security transactions received from the client or third-parties are authorized and reconciled on a timely basis.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
8-1	Automated trades are monitored, and exceptions are researched and resolved based on client instruction or internal direction. Automated trades that require manual resolution within the trust accounting application are updated appropriately in the accounting system, if applicable.	**Inspection:** Inspected the trade review documentation for a sample of automated trade exceptions to determine that each selected automated trade exception was monitored and the exception was researched and resolved based on client instruction or internal direction.	No exceptions noted.
		Inspection: Inspected the trade review documentation for a sample of automated trade exceptions to determine that each selected automated trade exception was independently reviewed for appropriate resolution if manual resolution within the trust accounting application was required.	No exceptions noted.
8-2	Non-automated trades are received from an authorized source and the trade is required to agree to the trade ticket in order to be recorded in the FIS accounting system.	**Inspection:** Inspected the source documentation and trade ticket for a sample of non-automated trades to determine that each selected non-automated trade was received from an authorized source.	No exceptions noted.
		Inspection: Inspected the source documentation and trade ticket for a sample of non-automated trades to determine that each selected non-automated trade agreed to the trade ticket subsequently recorded in the FIS accounting system.	No exceptions noted.
8-3	On a daily basis, a custodian settlement reconciliation is performed to ensure trade totals match to the custodian's settlement totals for trades. Outstanding exceptions are investigated by Custody Settlements and Trade Capture, if applicable.	**Inspection:** Inspected a sample of daily custodian settlement reconciliations to determine that for each selected reconciliation, trade totals agreed to the custodian's settlement totals and exceptions were investigated by Custody Settlements and Trade Capture, if applicable.	No exceptions noted.

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Control Objective 8 Controls provide reasonable assurance that security transactions received from the client or third-parties are authorized and reconciled on a timely basis.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
8-4	On a daily basis, an Outsourcing Customer settlement reconciliation is performed to ensure trade totals match to the Outsourcing Customer's settlement totals for trades. Outstanding exceptions are investigated by Trade Coordination.	**Inspection:** Inspected the Outsourcing Customer settlement reconciliation for a sample of days to determine that for each selected day, trade totals agreed to the Outsourcing Customer's settlement totals for trades and exceptions were investigated by Trade Coordination, if applicable.	No exceptions noted.
8-5	Trade control accounts are reviewed for trades that failed to settle on the contractual settlement date. Failed trades are reported, monitored and worked to resolution.	**Inspection:** Inspected the failed trade reports and trade resolution documentation for a sample of trade failures to determine that each selected trade that failed to settle on the contractual settlement date was reported, monitored and worked to resolution.	No exceptions noted.

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Control Objective 9 Controls provide reasonable assurance that mutual fund related transactions received from the client or third-parties are processed and recorded completely and accurately.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
9-1	On a daily basis, mutual fund trades are reconciled from vendor settlements reports to settlements recorded in the trust accounting applications. Exceptions, if any, are followed up on as appropriate and resolved.	**Inspection:** Inspected a sample of mutual fund reconciliation reports to determine that for each selected reconciliation, mutual fund trades were reconciled from vendor settlements reports to settlements recorded in the trust accounting applications and exceptions, if any, were followed up on as appropriate and resolved.	No exceptions noted.
9-2	Daily trading deadlines for purchase and sale transactions prior to market close for open-ended mutual funds are established and any trades received after the deadline are processed during the next business day.	**Observation:** Observed a trade received after the trade deadline in the accounting system to determine that the system processed the trade the next business day.	No exceptions noted.
9-3	The FIS trust accounting applications are configured to automatically transmit mutual fund trade order files to fund companies, FundLinx or intermediaries daily prior to market close for executed trades.	**Observation:** Observed the automated mutual fund trade order file transmittal to determine that the applications automatically transmitted mutual fund trade order files to fund companies, FundLinx or intermediaries daily prior to market close for executed trades.	No exceptions noted.
9-4	On a daily basis, the supervisor/designee reviews the control account to help ensure that aggregate trading activity in the fund matches the aggregate trading activity within trust accounts.	**Inspection:** Inspected the control account reconciliation for a sample of days to determine that for each selected day, the supervisor/designee reviewed the control account to help ensure that aggregate trading activity in the fund matched the aggregate trading activity within trust accounts.	No exceptions noted.
9-5	Mutual Fund Company invoices are recorded and monitored by the revenue management department in a tracking tool to help ensure timely payment.	**Observation:** Observed the dashboard tracking tool to determine that Mutual Fund Company invoices were recorded and monitored by the revenue management department.	No exceptions noted.

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Control Objective 9 Controls provide reasonable assurance that mutual fund related transactions received from the client or third-parties are processed and recorded completely and accurately.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
9-6	On a monthly basis, aged invoices are communicated and monitored.	**Inspection:** Inspected the aged invoice report for a sample of months to determine that for each selected month, aged invoices were communicated and monitored.	No exceptions noted.

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Control Objective 10 Controls provide reasonable assurance that prices are received from authorized pricing sources and reviewed to verify that market values are applied completely, accurately, and in a timely manner.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
10-1	A review is performed to help ensure that prices are updated in accordance with the authorized pricing source.	**Inspection:** Inspected the pricing update and accompanying evidence of review for a sample of manual pricing updates to determine that each selected manual pricing update was updated and reviewed.	No exceptions noted.
		Inspection: Inspected the pricing update source documentation for a sample of manual pricing updates to determine each selected manual pricing update agreed to the authorized pricing source.	No exceptions noted.
10-2	On a scheduled basis, price tolerance exception reports, stale price reports and/or price variance reports are reviewed to help ensure that prices are complete and accurate. Prices above a predetermined threshold are investigated and resolved.	**Inspection:** Inspected a sample of bank database price tolerance exception, stale price, and/or price variance reports to determine that for each selected report, a review was performed to help ensure prices were complete, accurate and prices above a predetermined threshold were investigated and resolved.	No exceptions noted.
10-3	On a scheduled basis, pricing reports containing unpriced and stale assets for which the FIS Data Management team cannot determine a price are distributed to clients for review.	**Inspection:** Inspected a sample of bank database pricing reports to determine that each selected pricing report containing unpriced and stale assets for which the FIS Data Management team could not determine a price was distributed to clients for review.	No exceptions noted.
10-4	Prices are automatically updated in accordance with pricing procedures. Pricing file transmissions are monitored by FIS personnel for successful completion and issues identified by automated alerts are documented and resolved in a timely manner.	**Observation:** Observed the accounting systems configuration and the monitoring dashboard to determine that the systems automatically upload pricing files and automated alerts that occurred for transmission issues were monitored.	No exceptions noted.

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Control Objective 11 Controls provide reasonable assurance that corporate action information is identified and recorded in a complete, accurate, and timely manner.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
11-1	Mandatory corporate actions are reviewed against the custody source to help ensure that the corporate actions are processed in accordance with the action terms on the appropriate date.	**Inspection:** Inspected custody source documentation, corporate action processing checklists or event record details for a sample of mandatory corporate actions to determine that each selected mandatory corporate action was reviewed against the custody source to help ensure that the corporate action was processed in accordance with the action terms on the appropriate date.	No exceptions noted.
11-2	Voluntary corporate actions are communicated to the respective clients to solicit a response prior to expiration date. The custodian's recordkeeping system is updated for the election selected by the client, or the default election is applied if instructions are not provided prior to the expiration date.	**Inspection:** Inspected the client communications and custodian record keeping system for a sample of voluntary corporate actions to determine that for each selected voluntary corporate action, the client was notified of the voluntary corporate action.	No exceptions noted.
		Inspection: Inspected the client communications and custodian record keeping system for a sample of voluntary corporate actions to determine that for each selected voluntary corporate action, the custodian recordkeeping system was updated for the election selected by the client, or the default election was applied if instructions were not provided prior to the expiration date.	No exceptions noted.
11-3	Voluntary corporate actions are processed by the Corporate Action Specialist and reviewed via checklist. Discrepancies identified are researched and resolved, as necessary.	**Inspection:** Inspected the voluntary corporate action checklist for a sample of voluntary corporate actions to determine that for each selected voluntary corporate action, a review was performed and discrepancies identified were researched and resolved, as necessary.	No exceptions noted.

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Control Objective 11 Controls provide reasonable assurance that corporate action information is identified and recorded in a complete, accurate, and timely manner.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
11-4	The Corporate Action team monitors mandatory corporate action events that are anticipated or scheduled to allocate. Upon notification, follow up is performed for each event, if needed.	**Inspection:** Inspected the Mandatory Corporate Action Allocation notification for a sample of days to determine that for each selected day, the Corporate Action team monitored mandatory corporate action events that were anticipated or scheduled to allocate and upon notification, were followed up on, if necessary.	No exceptions noted.

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Control Objective 12 Controls provide reasonable assurance that income transactions are received and recorded in a complete, accurate, and timely manner.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
12-1	The FIS trust account applications generate income maps based on the asset type. Fixed income securities utilize the appropriate data points to create a map. Equity and other non-debt assets receive their income information from various vendors utilized. The client accounts are credited on the payable date unless external factors occur.	**Inspection:** Inspected the trust accounting application and supporting evidence for a sample of income transactions to determine that for each selected transaction, the income amount reported on the income map was credited correctly within the trust accounting application on the payable date.	No exceptions noted.
12-2	Global income payments are reviewed to identify the applicability to client accounts. If applicable to client account holders, payments are processed in the system accurately and within one business day upon receipt of the repatriated funds. Event level details are corrected and added, as necessary.	**Inspection:** Inspected the trust accounting application and supporting evidence for a sample of global income payments to determine that each selected global income payment was applicable to client accounts and processed accurately within one business day upon receipt of the repatriated funds.	No exceptions noted.

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Control Objective 13 Controls provide reasonable assurance that cash balances reflected in the trust accounting system are reconciled in a complete, accurate, and timely manner to actual balances held by custodians.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
13-1	On a daily basis, the cash transactions processed in the FIS recordkeeping system are reconciled to the client's or Reliance Trust Company's DDA account. Discrepancies identified are investigated and resolved, or are provided to the client for resolution, as necessary.	**Inspection:** Inspected a sample of cash reconciliations to determine that for each selected reconciliation, cash transactions processed in the FIS recordkeeping system were reconciled to the client's or Reliance Trust Company's DDA account and discrepancies were identified, investigated, and resolved, or were provided to the client for resolution, as necessary.	No exceptions noted.
13-2	External custody accounts for cash balances and transactions are reconciled to the trust accounting application for completeness and accuracy. The frequency is based on the availability of custodian data.	**Inspection:** Inspected a sample of external custody cash reconciliations to determine that for each selected reconciliation, external custody accounts for cash balances and transactions were reconciled to the trust accounting application for completion and accuracy.	No exceptions noted.
		Inspection: Inspected a sample of external custody cash reconciliations to determine that for each selected reconciliation, external custody accounts for cash balances and transactions agreed to the trust accounting application.	No exceptions noted.
13-3	On a monthly basis, aged summary reporting is reviewed by management for reasonableness.	**Inspection:** Inspected the review documentation associated with the aged summary report for a sample of months to determine that for each selected month, aged cash balances were reviewed for completeness and accuracy.	No exceptions noted.
13-4	On a daily basis, internal/suspense accounts are reconciled. Transactions that make up the internal/suspense account balance are identified and reported.	**Inspection:** Inspected a sample of internal/suspense account reconciliations to determine that for each selected reconciliation, a reconciliation was performed between the trust accounting application and suspense accounts.	No exceptions noted.

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Control Objective 13 Controls provide reasonable assurance that cash balances reflected in the trust accounting system are reconciled in a complete, accurate, and timely manner to actual balances held by custodians.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
		Inspection: Inspected a sample of internal/suspense account reconciliations to determine for each selected reconciliation, the internal/suspense account agreed to the trust accounting application, and any discrepancies were identified and reported.	No exceptions noted.
13-5	The frequency of the shadow accounting is dependent upon the availability of custodian information (monthly, quarterly, semi-annually, and annually). Manual Shadow Accounting is subject to secondary review.	**Inspection:** Inspected the shadow account statements and checklist for a sample of manual shadow accounting events to determine that for each selected event, shadow accounting was performed and independently reviewed.	No exceptions noted.

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Control Objective 14 Controls provide reasonable assurance that security positions reflected in the trust accounting system are reconciled in a complete, accurate, and timely manner to actual positions held by custodians.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
14-1	On a daily basis, security positions held in the FIS recordkeeping system are reconciled to the custodial account. Discrepancies identified are investigated and resolved, or are provided to the client for resolution as necessary.	**Inspection:** Inspected a sample of security position reconciliations to determine that for each selected reconciliation, security positions held in the FIS recordkeeping system were reconciled to the custodial account and discrepancies were identified, investigated, resolved or are provided to the client for resolution, as necessary.	No exceptions noted.
		Inspection: Inspected a sample of security position reconciliations to determine that for each selected reconciliation, security positions held in the FIS recordkeeping system agreed to the custodial account.	No exceptions noted.
14-2	External custody accounts for security positions are reconciled to the FIS Recordkeeping system for completeness and accuracy. The frequency is based on the availability of custodian data.	**Inspection:** Inspected a sample of external custody position reconciliations to determine that for each selected reconciliation, external custody accounts were reconciled to the trust accounting application for completeness and accuracy.	No exceptions noted.
		Inspection: Inspected a sample of external custody position reconciliations to determine that for each selected reconciliation, external custody accounts for security positions agreed to the trust accounting application.	No exceptions noted.
14-3	On a monthly basis, aged summary reporting is reviewed by management for reasonableness.	**Inspection:** Inspected the review documentation associated with the aged summary report for a sample of months to determine that for each selected month, aged cash balances were reviewed for completeness and accuracy.	No exceptions noted.

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Control Objective 14 Controls provide reasonable assurance that security positions reflected in the trust accounting system are reconciled in a complete, accurate, and timely manner to actual positions held by custodians.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
14-4	On at least a semi-annual basis, an inventory reconciliation is performed for assets held in the vault.	**Inspection:** Inspected the vault reconciliation for a sample of semi-annual periods for the Atlanta and Milwaukee locations to determine that for each selected semi-annual period, the inventory reconciliation was performed for assets held in the vault.	No exceptions noted.

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Control Objective 15 Controls provide reasonable assurance that distributions including check, wire, and ACH transactions, are authorized and recorded completely and accurately.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
15-1	Client instructed disbursements sent to FIS to be processed manually are reviewed for completeness and authenticated per designated security procedures for that client, if applicable.	**Inspection:** Inspected the disbursement request and supporting documentation for a sample of disbursements to determine that each selected disbursement was reviewed for completeness and authenticated per designated security procedures for that client, if applicable.	No exceptions noted.
		Inspection: Inspected the disbursement request and supporting documentation for a sample of disbursements to determine that each selected disbursement agreed to the accounting system.	No exceptions noted.
15-2	For scheduled disbursements, the trust accounting system automatically creates a disbursement transaction based upon the schedule and parameters set by the client within the system.	**Observation:** Observed a client disbursement schedule and disbursement transaction to determine that the trust accounting system automatically created a disbursement transaction based upon the schedule and parameters set by the client within the system.	No exceptions noted.
15-3	The trust accounting system automatically records cash disbursement transactions entered prior to the cut-off time set in the recordkeeping system on the current day.	**Observation:** Observed a client cash disbursement transaction in the trust accounting system to determine that the trust accounting system automatically recorded cash disbursement transactions entered prior to the cut-off time set in the recordkeeping system on the current day.	No exceptions noted.
15-4	Checks are printed onsite with dual control.	**Observation:** Observed the check printing process to determine that checks were printed onsite with dual control.	No exceptions noted.

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Control Objective 15 Controls provide reasonable assurance that distributions including check, wire, and ACH transactions, are authorized and recorded completely and accurately.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
15-5	On a monthly basis, an inventory count is performed on the working supply of check stock.	**Inspection:** Inspected the inventory count for a sample of months to determine that for each selected month, an inventory count was performed on the working supply of check stock.	No exceptions noted.
15-6	On a quarterly basis, an inventory count is performed on checks based on the logbooks and a supervisor signs off that the audit was performed.	**Inspection:** Inspected the inventory count for a sample of quarters to determine that for each selected quarter, an inventory count was performed on checks based on the logbooks and that a review by the supervisor was performed.	No exceptions noted.
15-7	A validation between total number of checks printed versus the system record is performed during check production. Discrepancies are investigated and resolved, if applicable.	**Inspection:** Inspected a sample of check production reports to determine that for each selected report, check totals agreed to the check register/check processing report from the system. Discrepancies were investigated and resolved, if applicable.	No exceptions noted.

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Control Objective 16 Controls provide reasonable assurance that account statements reported to clients are complete and provided to the print vendor in a timely manner.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
16-1	Processing schedules are in place to help ensure that production of client statements is completed based on client defined timelines.	**Inspection:** Inspected statement processing schedules to determine that processing schedules were in place to help ensure that production of client statements was completed based on client defined timelines.	No exceptions noted.
16-2	On a monthly basis, reports are generated and reviewed to help ensure that statements are generated and/or sent for printing based on the client's agreement. Reports with discrepancies, including out of balance reports, are identified, researched, and resolved.	**Inspection:** Inspected a sample of vendor confirmation and the reconciliation reports to determine that each selected confirmation and report was generated and reviewed to help ensure that statements were generated and/or sent for printing based on the client's agreement and that reports with discrepancies, were identified, researched, and resolved.	No exceptions noted.
16-3	On a monthly basis, internal statement records are reconciled to final print receipts from the print vendor to help ensure completeness of statements sent to clients.	**Inspection:** Inspected a sample of monthly internal statement/final print reconciliations to determine that for each selected reconciliation, internal statement records were reconciled to final print receipts from the print vendor.	No exceptions noted.
		Inspection: Inspected a sample of monthly internal statement/final print reconciliations to determine that for each selected reconciliation, internal statement records agreed to the final print receipts from the print vendor to help ensure completeness of statements sent to clients.	No exceptions noted.

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Control Objective 17 Controls provide reasonable assurance that fees are authorized, calculated, and recorded completely and accurately.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
17-1	For new client fee setups, FIS provides the fee calculation report, which shows the calculated fee based upon the fee schedule entered at that point in time, to the user entity for review. Discrepancies brought to FIS' attention by the user entity are researched and resolved.	**Inspection:** Inspected the fee schedule and client communication for a sample of new client fee setups to determine that for each select new client fee setup, the fee calculation was requested from an authorized source.	No exceptions noted.
		Inspection: Inspected the fee amount for a sample of new client fee setups to determine that for each selected new client fee setup, the fee calculations provided to the client were accurate.	No exceptions noted.
17-2	Requests for ad-hoc fees are posted to the related end customer account in accordance with the request from the user entity. Ad-hoc fees are requested from an authorized source.	**Inspection:** Inspected the fee request and customer account detail for a sample of ad-hoc fee requests to determine that each selected request for ad-hoc fees was posted to the related end customer account in accordance with the request from the user entity.	No exceptions noted.
		Inspection: Inspected the fee request and customer account details for a sample of ad-hoc fee requests to determine that each selected request for ad-hoc fees was requested from an authorized source.	No exceptions noted.
17-3	Fees are automatically calculated by the recordkeeping system for each end customer account based upon the fee schedule set within the system.	**Observation:** Observed the fee schedule and calculation for an end customer account to determine that fees were automatically calculated by the recordkeeping system based upon the fee schedule set within the system.	No exceptions noted.

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Control Objective 18 Controls provide reasonable assurance that federal and state income tax withholdings are reconciled to verify accuracy before being remitted.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
18-1	Prior to remittance, the Withholding Specialist reconciles federal withholding amounts to the trust accounting system. Any exceptions are identified and reviewed. A secondary independent review with signoff is then performed to help ensure the federal withholding is accurately remitted.	**Inspection:** Inspected the federal reconciliation and supporting documentation for a sample of federal tax withholdings to determine that for each selected federal tax withholding, prior to remittance, the Withholding Specialist reconciled federal withholding amounts to the trust accounting system and exceptions were identified and reviewed and a secondary independent review with signoff was performed to help ensure the federal withholding was accurately remitted, as necessary.	No exceptions noted.
18-2	Prior to remittance, the Withholding Specialist reconciles state withholding amounts to the trust accounting system. Any exceptions are identified and reviewed. A secondary independent review with signoff is then performed to help ensure the state withholding is accurately remitted.	**Inspection:** Inspected the state reconciliation and supporting documentation for a sample of state tax withholdings to determine that for each selected state tax withholding, prior to remittance, the Withholding Specialist reconciled state withholding amounts to the trust accounting system and exceptions were identified and reviewed and a secondary independent review with signoff was performed to help ensure the state withholding was accurately remitted, as necessary.	No exceptions noted.

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Control Objective 19 Controls provide reasonable assurance that cash accounts and security positions are reconciled in a timely manner.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
19-1	On a daily basis, cash accounts per InvestOne are reconciled to the trust accounting system by a member of the Fund Operations team. Discrepancies are researched and resolved.	**Inspection:** Inspected a sample of fund accounting cash reconciliations to determine that for each selected reconciliation, cash accounts per InvestOne were reconciled to the trust accounting system by a member of the Fund Operations team and discrepancies were researched and resolved.	No exceptions noted.
19-2	On a daily basis, underlying security positions per InvestOne are reconciled to the trust accounting system by the Fund Operations team. Discrepancies are researched and resolved.	**Inspection:** Inspected a sample of fund accounting position reconciliations to determine that for each selected reconciliation, the underlying security positions per InvestOne were reconciled to the trust account system by the Fund Operations team and discrepancies were researched and resolved.	No exceptions noted.

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Control Objective 20 Controls provide reasonable assurance that capital stock activity is reconciled in a timely manner.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
20-1	At the frequency of the fund, purchase and redemption activity is reconciled from the various trade/settlement sources to the applicable fund accounting or trust accounting application. Unreconciled variances are escalated to management for resolution, as needed.	**Inspection:** Inspected a sample of client purchase/redemption reconciliations to determine that for each selected reconciliation, purchase and redemption activity was reconciled from the various trade/settlement sources to the applicable fund accounting or trust accounting application and unreconciled variances were escalated to management for resolution, as needed.	No exceptions noted.
20-2	At the frequency of the fund, participant funds are settled within established timeframes. Discrepancies are researched and resolved.	**Inspection:** Inspected the participant fund settlement documentation for a sample of fund settlements to determine that each selected participant fund was settled within established timeframes and discrepancies were investigated and resolved.	No exceptions noted.
20-3	On a daily basis, capital stock purchase and redemption activity is reconciled from InvestOne to FIS Transfer Agency, the client or other third-party vendor by the Fund Operations team.	**Inspection:** Inspected a sample of client InvestOne reconciliations to determine that for each selected reconciliation, capital stock purchase and redemption activity was reconciled from InvestOne to FIS Transfer Agency, the client, or other third-party vendor by the Fund Operations team.	No exceptions noted.

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Control Objective 21 Controls provide reasonable assurance that fees, including income, dividend, interest, distributions, and rates, are reviewed for completeness and accuracy.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
21-1	Fees are recorded at the direction of the client and are received from an authorized source.	**Inspection:** Inspected fee request source documentation and accounting system entry for a sample of fees to determine that each selected fee was received from an authorized source.	No exceptions noted.
21-2	Fees are reviewed for completeness and accuracy.	**Inspection:** Inspected fee request source documentation and accounting system entry for a sample of fees to determine that each selected fee was reviewed for completeness and accuracy.	No exceptions noted.
21-3	Expense accruals are reviewed and monitored to help ensure they are appropriately reflected within valuation. Payments are directed by the client and trued up.	**Inspection:** Inspected expense accrual documentation for a sample of fee transactions to determine that for each selected fee transaction, the accrual was reviewed and was appropriately reflected within valuation documentation.	No exceptions noted.

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Control Objective 22 Controls provide reasonable assurance that income, including dividend, interest, distributions, and rates, are monitored.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
22-1	At the frequency of the fund, income activity, within the fund, including dividend, interest, distributions, and rates, is monitored.	**Inspection:** Inspected a sample of fund account statements to determine that income activity, within the fund, including dividend, interest, distributions, and rates, were monitored.	No exceptions noted.
22-2	At the frequency of the fund, a secondary review is performed to help ensure income distributions or realized gains/losses distributed from the fund are accurate and posted.	**Inspection:** Inspected a sample of fund account statement reviews to determine that for each selected fund, a secondary review on income activity was performed.	No exceptions noted.

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Control Objective 23 Controls provide reasonable assurance that securities are valued on a timely basis and reviewed for completeness and accuracy.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
23-1	On a daily basis, prices are received from third-party vendors or fund providers. Prices are input into InvestOne and reviewed during the end of night pricing review.	**Inspection:** Inspected a sample of daily pricing packages to determine that for each selected pricing package, prices were input into InvestOne and reviewed during the end of night pricing review.	No exceptions noted.
23-2	At the frequency of the fund, prices are received from third-party vendors or fund providers and input into TrustDesk. Prices exceeding established thresholds are researched and resolved.	**Inspection:** Inspected a sample of price variance reports to determine that for each selected variance report, prices were input into TrustDesk and prices exceeding established thresholds were researched and resolved.	No exceptions noted.

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Control Objective 24 Controls provide reasonable assurance that the net asset value is reviewed for completeness and accuracy.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
24-1	Reports are generated from the fund accounting and trust accounting applications which include net asset value data. The reports are reviewed for completeness and accuracy.	**Inspection:** Inspected a sample of fund accounting client NAV reports to determine that each selected report was generated from the fund accounting and trust accounting applications and was reviewed for completeness and accuracy.	No exceptions noted.

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Control Objective 25 Controls provide reasonable assurance that rebalancing activity is recorded in accordance with the client contract.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
25-1	Rebalancing is recorded based on direction from the client as outlined in the client contract.	**Inspection:** Inspected the rebalancing trade check for a sample of client rebalancing activities to determine that each selected client rebalancing activity was recorded as outlined in the client contract.	No exceptions noted.

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Control Objective 26 Controls provide reasonable assurance that logical access to relevant applications and customer information is restricted to authorized personnel.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
26-1	Logical access policies and procedures are maintained, reviewed, and updated on at least an annual basis.	**Inspection:** Inspected the Reliance User Access Request Procedures to determine that policies and procedures were maintained, reviewed, and updated on at least an annual basis.	No exceptions noted.
26-2	New and modified user access requests to applications are documented and approved prior to access provisioning.	**Inspection:** Inspected the request form and supporting documentation for a sample of new and modified user access requests to determine that for each selected request, user access to applications was documented and approved prior to access provisioning.	No exceptions noted.
26-3	User access reviews are performed by management on a quarterly basis for applications.	**Inspection:** Inspected the user access reviews for a sample of quarters to determine that for each selected quarter, a review was performed by management for the applications.	No exceptions noted.
26-4	Administrative access privileges within the applications are restricted to authorized personnel.	**Inspection:** Inspected the application administrative access listings to determine that administrative access privileges within the applications were restricted to authorized personnel.	No exceptions noted.
26-5	Application access privileges are assigned based on roles. Users only see the items within the applications if the user is assigned to the role that includes the function. Manager authorization is required to provide access to certain functions for each role.	**Inspection:** Inspected the application access listings to determine that application access privileges were assigned based on roles and that users only see the items within the applications if the user was assigned to the role that includes the function.	No exceptions noted.

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Control Objective 26 Controls provide reasonable assurance that logical access to relevant applications and customer information is restricted to authorized personnel.			
Control Activity		**Tests Performed By Service Auditor**	**Results of Testing**
26-6	For applications not administrated by the Business Line, access requests (additions, modifications, and terminations) are submitted to the appropriate third-party through a valid access request form.	**Inspection:** Inspected the request form for a sample of additions, modifications, and terminations for applications not administrated by the Business Line to determine that each selected request was submitted to the appropriate third-party through a valid access request form.	No exceptions noted.
26-7	System access privileges are revoked upon receipt of a valid access removal request.	**Inspection:** Inspected the change ticket or termination user form and system details for a sample of terminated users to determine that for each selected terminated user, system access privileges were revoked upon receipt of a valid access removal request.	No exceptions noted.
26-8	The Security Administrator, based on the Outsourcing Customer's instructions, performs user access additions, modifications, and terminations.	**Inspection:** Inspected the incident detail ticket for a sample of Outsourcing Customer requests to determine that for each selected Outsourcing Customer request, the Security Administrator, based on the Outsourcing Customer's instructions, performed user access additions, modifications, and terminations.	No exceptions noted.

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SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2022** **This Form is Open to Public Inspection**

For calendar plan year 2022 or fiscal plan year beginning and ending

A Name of plan	**B** Three-digit plan number (PN) ▶
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**		
	Liabilities			
g	Benefit claims payable	**1g**		
h	Operating payables	**1h**		
i	Acquisition indebtedness	**1i**		
j	Other liabilities	**1j**		
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**		

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	**2a(1)(A)**		
	(B) Participants	**2a(1)(B)**		
	(C) Others (including rollovers)	**2a(1)(C)**		
	(2) Noncash contributions	**2a(2)**		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**		
	(B) U.S. Government securities	**2b(1)(B)**		
	(C) Corporate debt instruments	**2b(1)(C)**		
	(D) Loans (other than to participants)	**2b(1)(D)**		
	(E) Participant loans	**2b(1)(E)**		
	(F) Other	**2b(1)(F)**		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**		
	(B) Common stock	**2b(2)(B)**		
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		
	(3) Rents	**2b(3)**		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**		
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**		
	(B) Other	**2b(5)(B)**		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unmodified **(2)** ☐ Qualified **(3)** ☐ Disclaimer **(4)** ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 **(2)** ☐ DOL Regulation 2520.103-12(d) **(3)** ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **(2)** EIN:

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. **(2)** ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a			

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**			
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**			
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**			
e	Was this plan covered by a fidelity bond?	**4e**			
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**			
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**			
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**			
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**			
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**			
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**			
l	Has the plan failed to provide any benefit when due under the plan?	**4l**			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☐ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST **EIN:** 74-3180092

Plan Sponsor's Name THE GODSEY MARTIN LAW FIRM, PC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	PARTICIPANT LOANS	INTEREST RATES (5.25% TO 8.25%)		27,738
	ISHARES MSCI EAFE INTL INDEX K	REGISTERED INVESTMENT COMPANY		9,123
	ISHARES RUSSELL MIDCAP INDEX K	REGISTERED INVESTMENT COMPANY		8,581
	VAN TARGET RETIRE 2035	REGISTERED INVESTMENT COMPANY		4,465
	VAN TARGET RETIRE 2050	REGISTERED INVESTMENT COMPANY		164,095
	VANGUARD INTERMEDIATE TERM BON	REGISTERED INVESTMENT COMPANY		7,750
	VAN TARGET RETIRE 2030	REGISTERED INVESTMENT COMPANY		48,244

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST **EIN:** 74-3180092

Plan Sponsor's Name THE GODSEY MARTIN LAW FIRM, PC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ISHARES US AGGREGATE BD IDX K	REGISTERED INVESTMENT COMPANY		2,895
	VAN TARGET RETIRE 2025	REGISTERED INVESTMENT COMPANY		18,866
	VAN TARGET RETIRE 2040	REGISTERED INVESTMENT COMPANY		22,363
	VANGUARD SMALL CAP INDEX ADMRL	REGISTERED INVESTMENT COMPANY		2,590
	VANGUARD GROWTH INDEX FUND ADM	REGISTERED INVESTMENT COMPANY		16,115
	VANGUARD SM CAP VAL INDEX ADM	REGISTERED INVESTMENT COMPANY		1,396
	STATE ST EQUITY 500 INDEX K	REGISTERED INVESTMENT COMPANY		61,867

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST **EIN:** 74-3180092

Plan Sponsor's Name THE GODSEY MARTIN LAW FIRM, PC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VANGUARD EMG MKTS STK IDX ADM	REGISTERED INVESTMENT COMPANY		3,014
	VANGUARD VALUE INDEX FUND ADMR	REGISTERED INVESTMENT COMPANY		6,385
	VAN TARGET RETIRE 2020	REGISTERED INVESTMENT COMPANY		24,378
	VAN TARGET RETIRE 2055	REGISTERED INVESTMENT COMPANY		35,236
	TIAA-CREF SC BLEND INDEX INST	REGISTERED INVESTMENT COMPANY		603
	VAN TARGET RETIRE 2045	REGISTERED INVESTMENT COMPANY		29,166
	ISHARES RUSSELL 1000 LRG CAP K	REGISTERED INVESTMENT COMPANY		17,933

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST **EIN:** 74-3180092

Plan Sponsor's Name THE GODSEY MARTIN LAW FIRM, PC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	VAN TARGET RETIRE INC	REGISTERED INVESTMENT COMPANY		137,341
	VANGUARD BAL IDX - ADM	REGISTERED INVESTMENT COMPANY		3,104
	VAN TARG RETIRE 2060	REGISTERED INVESTMENT COMPANY		2,462
	VAN TARG RETIRE 2065	REGISTERED INVESTMENT COMPANY		363
	VANGUARD REAL ESTATE INDEX ADM	REGISTERED INVESTMENT COMPANY		3,578
	ISHARES MSCI TOTAL INTL IDX K	REGISTERED INVESTMENT COMPANY		5,622
	VANGUARD SM CP GR IDX -ADMIRAL	REGISTERED INVESTMENT COMPANY		9,070

Attachment to 2022 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name GODSEY MARTIN PC 401K PROFIT SHARING PLAN TRUST **EIN:** 74-3180092

Plan Sponsor's Name THE GODSEY MARTIN LAW FIRM, PC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	INVESCO STABLE ASSET - ADPZ	COMMON/COLLECTIVE TRUST		1,779