

August 17, 2011

3c InSight, Inc. is pleased to announce its successful completion of an AT 101 examination of its KPI Manager Services. The examination was completed by an independent certified public accounting firm in June 2011. The scope of the examination included controls related to information and network security, maintenance and change management, client setup procedures, and KPI manager reporting.

Newly issued accounting pronouncements that have recently superseded SAS 70, provide guidance for service provider attestation examinations including cloud-based services providers that do not impact their client's controls over financial reporting. The American Institute of Certified Public Accountants' AT 101 attestation standard, titled *Attest Engagements*, sets the framework under which all attestation examinations are performed including agreed upon procedures examinations, compliance engagements and service organization controls reports (SSAE 16). The current professional guidance defines AT 101 as an acceptable examination type for services providers that do not impact their client's controls over financial reporting.

Pursuant to requirements of the standard, management prepared a description of its KPI Manager Services and put forth a management assertion about the description. Management's assertion included criteria for the fairness of presentation of the controls supporting the KPI Manager Services as well as the suitability of the design and operating effectiveness of the controls related to the control objectives supporting the KPI Manager Services. Using these criteria, the independent auditor issued an unqualified opinion based on its examination and tests of controls. The resulting report is nearly identical to a "type 2" SSAE 16 (SOC 1) report and includes the independent auditor's opinion letter, management's assertion, and testing matrices.