WealthCounsel®

SYSTEM AND ORGANIZATION CONTROLS (SOC) 3 REPORT ON MANAGEMENT'S DESCRIPTION OF ITS

Software as a Service System

Relevant to Security, Availability, Confidentiality, and Privacy

For the period April 1, 2025 to March 31, 2026

TOGETHER WITH INDEPENDENT AUDITORS' REPORT



Prepared by:

Sensiba

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1. Independent Service Auditors' Report

To the Management of WealthCounsel, LLC (WealthCounsel)

Scope

We have examined WealthCounsel's accompanying assertion titled "Assertion of WealthCounsel" (assertion) that the controls within WealthCounsel's Software as a Service System (system) were effective throughout the period April 1, 2025 to March 31, 2026, to provide reasonable assurance that WealthCounsel's service commitments and system requirements were achieved based on the trust services criteria relevant to Security, Availability, Confidentiality and Privacy (applicable trust services criteria) set forth in SP section 100, 2017 *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus – 2022*) in AIPCA, *Trust Services Criteria.*

Service Organization's Responsibilities

WealthCounsel is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that WealthCounsel's service commitments and system requirements were achieved. WealthCounsel has provided the accompanying assertion about the effectiveness of controls within the system. When preparing its assertion, WealthCounsel is responsible for selecting, and identifying in its assertion, the applicable trust services criteria for having a reasonable basis for its assertion by performing an assessment of the effectiveness of the controls within the system.

Service Auditors' Responsibilities

Our responsibility is to express an opinion, based on our examination, on whether management's assertion that controls within the system were effective throughout the period to provide reasonable assurance that the services organization's service commitments and system requirements were achieved based on the applicable trust services criteria. Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination included:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements.

- Assessing the risks that controls were not effective to achieve WealthCounsel's service commitments and system requirements based on the applicable trust services criteria.
- Performing procedures to obtain evidence about whether controls within the system were effective to achieve WealthCounsel's service commitments and system requirements based on the applicable trust services criteria

Inherent Limitations

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls.

Because of their nature, controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements are achieved based on the applicable Trust Services Criteria. Also, the projection to the future of any conclusions about the suitability of the design and operating effectiveness of controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, management's assertion that the controls within WealthCounsel's Software as a Service System were effective throughout the period April 1, 2025 to March 31, 2026, to provide reasonable assurance that WealthCounsel's services commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects.

Sensiba LLP

San Jose, California
May 28, 2026

2. Assertion of WealthCounsel Management

We are responsible for designing, implementing, operating, and maintaining effective controls within WealthCounsel, LLC's (WealthCounsel) Software as a Service System throughout the period April 1, 2025 to March 31, 2026 to provide reasonable assurance that WealthCounsel's service commitments and system requirements relevant to Security, Availability, Confidentiality, and Privacy were achieved. Our description of the boundaries of the system is presented in the section of this report titled, "Description of WealthCounsel's Software as a Service System" (description) and identifies the aspects of the system covered by our assertion.

We have performed an evaluation of the effectiveness of the controls within the system throughout the period April 1, 2025 to March 31, 2026, to provide reasonable assurance that WealthCounsel's service commitments and system requirements were achieved based on the trust services criteria relevant to Security, Availability, Confidentiality, and Privacy (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus — 2022) in AICPA, Trust Services Criteria.*

WealthCounsel's objectives for the system in applying the applicable trust services criteria are embodied in its service commitments and system requirements relevant to the applicable trust services criteria. The principal service commitments and system requirements related to the applicable trust services criteria are presented in the accompanying system description.
There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of these inherent limitations, a service organization may achieve reasonable, but not absolute, assurance that its service commitments and system requirements are achieved.

We assert that the controls within the system were effective throughout the period April 1, 2025 to March 31, 2026, to provide reasonable assurance that WealthCounsel's service commitments and system requirements were achieved based on the applicable trust services criteria.

Signed by WealthCounsel Management

May 28, 2026

3. Description of WealthCounsel's Software as a Service System

Company Background

WealthCounsel, LLC ('WealthCounsel') was founded in 1997 with the objective of providing education to, and creating a document automation solution for, estate planning attorneys. The system, designed to offer a comprehensive software solution for drafting, education, and community, is continually updated to align with evolving legal landscapes and incorporates basic to advanced planning strategies. Over the years the practice areas served have expanded to include specific areas related to estate planning including business law, trust administration, elder law, and special needs planning.

WealthCounsel serves the legal profession, particularly in relation to estate planning, trust administration, elder law, special needs planning, and business planning.

Services Provided

WealthCounsel supports customers across the United States.

WealthCounsel provides its customers with the WealthCounsel Software as a Service System. This system consists of software solutions such as Wealth Docx, Business Docx, Elder Docx, and Gun Docx, which provide automated document generation for basic to complex wills and trusts plus related ancillary documents, and WealthTracx, which provides a trust administration workflow solution and automated document generation.

Additionally, WealthCounsel users can send client intake forms to clients, customize documents, create drafting scenarios, summarize and diagram estate plans created in WealthCounsel products, and access integrations with practice management solutions and AI research support. Within the WealthCounsel member website, users can also access live and on-demand continuing legal education and interact with other users through an online community.

Principal Service Commitments and System Requirements

WealthCounsel has established processes, policies, and procedures to meet its objectives related to its Software as a Service System (the 'System'). Those objectives are based on the purpose, vision, and values of WealthCounsel as well as commitments that WealthCounsel makes to user entities, the requirements of laws and regulations that apply to WealthCounsel's activities, and the operational requirements that WealthCounsel has established.

Commitments are documented, and communicated in customer agreements, as well as in public descriptions of the System. The operational requirements are communicated in WealthCounsel's processes, policies and procedures, system design documentation, and customer agreements. This includes policies around how the System is designed and developed, how the System is operated, how the system components are managed, and how employees are hired, developed, and managed to support the System.

Components of the System

Infrastructure
WealthCounsel utilizes industry-leading cloud service providers to ensure data integrity and availability.

People
WealthCounsel's personnel are organized into the following functional areas:

- Leadership: The executive level responsible for corporate governance.
- Product: Responsible for managing the roadmap of requirements and balancing the Engineering team priorities.
- Engineering: Responsible for building and maintaining the infrastructure and software.
- Customer Success: Responsible for the customer experience, support, and services.
- Implementations: Responsible for enterprise implementations and integrations to onboard and set up new customers.
- Project Management: Responsible for enterprise delivery of programs and projects to support the objectives.
- Operations: Responsible for monitoring and supporting robust and effective company and system operations.
- Risk and Compliance: Responsible for identification, assessment, treatment and monitoring to manage risks and support compliance.
- Partnerships: Responsible for managing partnerships with complementary service providers.
- Sales: Responsible for onboarding new customers and aligning requirements.
- Marketing: Responsible for branding, market positioning and attracting customers.

Data
The data collected and processed by WealthCounsel includes the following types:

- Basic personal details: name, email, contact details.
- User activity: user activity within the software.
- Financial account information: account balances, transactions.

Privacy Commitments
WealthCounsel is a Data Processor. WealthCounsel collects and processes personal data as part of the System. This requires adhering to privacy regulations that apply in each country of operation.

WealthCounsel provides services to attorneys who act as Data Controllers, while the individual attorney clients are regarded as Data Subjects.

The following table describes the personal information collected and processed as part of the System of WealthCounsel:

Private Data	Reporting
Marketing Communications	Capturing information about the communication, such as open rate, click-through, bounces, etc. Produced for the WealthCounsel Marketing department.
Business Intelligence/Analytics	Records of member interactions with WealthCounsel products, such as number of documents created and downloaded. Produced for LEAP, ATI Group, and WealthCounsel Member Services and Leadership.
Invoice Generation	Uses sales tax data from third-party vendor with member's personal and credit card information to process transactions. Produced for the WealthCounsel Finance department.
Payroll Processing	Uses employee's SSN, address, and bank account information to process payroll. Produced for the Human Resources department.
Marketing Communications	Capturing information about the communication, such as open rate, click-through, bounces, etc. Produced for the WealthCounsel Marketing department.

The WealthCounsel Privacy Policy can be found at
https://member.wealthcounsel.com/public?id=privacy

WealthCounsel is committed to attestation reporting for the SOC 2 Trust Services Criteria related to Privacy to demonstrate the governance, accountability and alignment of its privacy commitments.

WealthCounsel

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Processes, Policies and Procedures
Processes, policies, and procedures are established that set the standards and requirements of the System. All personnel are expected to comply with WealthCounsel's policies and procedures that define how the System should be managed. The documented policies and procedures are shared with all WealthCounsel employees and can be referred to as needed.

Compliance Management Platform
WealthCounsel uses compliance automation software, Vanta, to support the design, implementation, operation, monitoring, and documentation of internal controls. Vanta leverages APIs to centralize the monitoring of WealthCounsel's information assets across their infrastructure provider, identity manager, code repository, and endpoint devices. These APIs in combination with compliance automation functions in Vanta support the continuous monitoring of control activities for WealthCounsel's people, devices, policies, procedures and plans, risk assessments, third-party vendor assessments, system monitoring and the security configurations of these critical systems.

Using Vanta does not reduce management's responsibility for designing, implementing, and operating an effective system of internal control. WealthCounsel evaluates the accuracy and completeness of the information stored in Vanta and conducts annual vendor risk assessments.

Physical Security
The critical infrastructure and data of the System are hosted by AWS. There are no trusted local office networks. As such, AWS is responsible for the key physical security controls that support the System.

Logical Access
WealthCounsel's logical access processes restrict access to the infrastructure, software, and data to only those that are authorized for access. Access is based on the concept of least privilege that limits the system components and access privileges to the minimum level required to fulfil job responsibilities.

The in-scope systems require approval and individual authentication practices prior to gaining access. Okta authentication software is used for identity management and single sign-on. Access management processes are followed to ensure new and modified access is approved, terminated users' access is removed, and access rights are reviewed quarterly and adjusted when no longer required. Additional information security policies and procedures require WealthCounsel employees to use the systems and data in an appropriate and authorized manner.

Automated and manual security practices are used to protect the perimeter security and network to prevent unauthorized access attempts and tampering from third-party actors with malicious intent. Those include applying encryption of data and communications, monthly testing for and remediation of technical vulnerabilities and applying network controls like firewalls and event monitoring to prevent and detect unauthorized activity.

WealthCounsel employee workstations are required to follow defined security practices to mitigate the risks of data leakage and malware that may compromise the devices, system access and sensitive data.

System Operations
Backup and restoration procedures for the System are defined and followed. The System is monitored through a combination of automated and manual processes to prevent and detect any issues with the infrastructure, software, and data. Alerts and logs are monitored with incident management processes defined for handling and resolving adverse events.

WealthCounsel's critical infrastructure and data are hosted by AWS with multiple availability zones to provide failover capability in the event of an outage of one of the data centers. Redundancy, disaster recovery in continuity considerations are built into the system design of AWS to support WealthCounsel's availability objectives. These are supported by the system monitoring, incident management processes and defined recovery and continuity plans.

Change Control
WealthCounsel operates a defined process for software development with supporting policies and procedures. Change requests and requirements are logged and prioritized for development. Changes include those related to functionality improvements, bug fixes, security and reliability-related enhancements, and other updates to the WealthCounsel software to support WealthCounsel's System and objectives.

Separate environments are used to support development and testing activities in isolation from the production environment. Bitbucket version control software is used for the code repository that tracks all changes to the WealthCounsel software, including managing versions and roll-back capability in the event of a failed change release.

Data Governance
WealthCounsel uses data to support the System objectives and services. An approach to effective data governance has been established to understand and communicate the data that's used in the System, the objectives and requirements of that data, and the commitments of WealthCounsel.

Established processes, policies, and procedures define the operational requirements for data governance, including how data is classified, handled, and used by the System in supporting the objectives and services.

Control Environment

Integrity and Ethical Values

The effectiveness of controls is dependent on the integrity and ethical values of the people who implement, manage, and monitor them. Integrity and ethical values are important foundations of WealthCounsel's control environment, affecting the design, implementation, and monitoring of the controls. Integrity and ethical behavior are supported by WealthCounsel's culture, governance, hiring and onboarding practices, ethical and behavioral standards, the way those are communicated, and how they are reinforced in practice. They include management's actions to remove or reduce incentives and temptations that might prompt personnel to engage in dishonest, illegal, or unethical acts. They also include the communication of entity values and behavioral standards to personnel through policy statements and codes of conduct, as well as by example.

Commitment to Competence

WealthCounsel's competence of employees includes the knowledge and skills necessary to accomplish employees' roles and responsibilities, in support of WealthCounsel's objectives and commitments. Management's commitment to competence includes careful consideration of the competence levels required for each role, the requisite skills, knowledge, and experience, and the actual performance of individuals, teams, and the company as a whole.

Management's Philosophy and Operating Style

WealthCounsel's management philosophy and operating style is a purpose-driven, risk-based approach to pursuing the company objectives and satisfying WealthCounsel's commitments. Risk taking is an essential part of pursuing the objectives. A formal approach is taken to understanding those risks and being deliberate about which risks are acceptable and where risk mitigation actions are required.

Organizational Structure and Assignment of Authority and Responsibility

WealthCounsel's organizational structure provides the framework within which its activities for achieving the objectives are planned, executed, managed, and monitored. An organizational structure has been developed to suit WealthCounsel's needs and is revised over time as the company grows and requirements change.

Roles and responsibilities are further established and communicated through documented policies, job descriptions, individual performance review processes, reviewing and communicating team and functional performance, and the various operational team and governance meetings.

Human Resource Policies and Practices

WealthCounsel's employees are the foundation for achieving the objectives and commitments. WealthCounsel's hiring, onboarding, and human resource practices are designed to attract,

develop, and retain high-quality employees. That includes training and development, performance evaluations, compensation and promotions, providing personal support and perks for individuals, recognizing team and company success, and building a culture of alignment to a shared purpose and vision. It also includes disciplinary processes and business planning to avoid single-person dependencies to ensure the objectives and commitments are not reliant on individuals.

Risk Assessment Process

WealthCounsel's risk assessment process identifies and manages risks that threaten achievement of the objectives and commitments. This includes risks that may affect the security, reliability or integrity of the services provided to user organizations and other interested stakeholders.

A formal process is followed to identify, assess, treat, and monitor the risks to ensure the risks are aligned to the risk appetite and objectives of WealthCounsel, and mitigated or avoided where appropriate. Risks identified in this process include:

- Operational risk – changes in the environment, staff, or management personnel, reliance on third parties, and threats to security, reliability, and integrity of WealthCounsel's operations.
- Strategic risk – new technologies, changing business models, and shifts within the industry.
- Compliance risk – legal and regulatory obligations and changes.
- Financial risk – the sustainability of WealthCounsel and resources supporting the objectives.

These risks are identified by WealthCounsel management, employees, and third-party stakeholders, and updated in the risk register as a single source of monitoring the risks. The formal risk assessments ensure the ongoing commitment of management and support completeness and an evolving view of the risk landscape in WealthCounsel's context.

Integration with Risk Assessment

Established internal controls include WealthCounsel's policies, procedures, automated system functions, and manual activities. The controls are designed and implemented to address the identified risks, and to meet the obligations and criteria set by laws, regulations, customer commitments, and other compliance obligations. The controls follow a continual improvement methodology in consideration of the costs and benefits of such control improvements and recognizing the changing landscape and requirement of those controls as WealthCounsel grows, and the associated risks change.

Information and Communications Systems

Information and communication are a core part of WealthCounsel's internal control system. It is the process of identifying, capturing, and exchanging information in the form and time frame

necessary to conduct, manage, and control WealthCounsel's operations effectively. The information and communication systems consider the internal control requirements, operating requirements, and the needs of interested parties including employees, customers, third-party vendors, regulators, and shareholders.

The information and communication systems include central tracking systems that support WealthCounsel's established processes, as well as various meetings, and documented policies, procedures, and organizational knowledge.

Monitoring Controls

Management monitors the controls to ensure that they are operating as intended and that controls are modified and continually improved over time. Leadership, culture, and communication of the controls are important enablers to the effectiveness of the controls in practice. This ensures buy-in amongst the employees and empowers WealthCounsel's team and individuals to prioritize the performance and continual improvement of the controls. Evaluations are performed during the course of business, in management reviews, and by independent auditors to assess the design and operating effectiveness of the controls. Deficiencies that are identified are communicated to responsible control owners to agree on remediation actions or re-enforce the control requirements and importance. Corrective actions are tracked with agreed timelines and ownership for remediation with ownership of management and the board, for ensuring appropriate actions are completed in a timely manner.

Changes to the System in the Last 12 Months
No significant changes have occurred to the services provided to user entities in the 12 months preceding the end of the examination period.

Incidents in the Last 12 Months
No significant incidents have occurred to the services provided to user entities in the 12 months preceding the end of the examination period.

Criteria Not Applicable to the System
All Security, Availability, Confidentiality, and Privacy Trust Services Criteria were applicable to WealthCounsel's Software as a Service System.

Subservice Organizations
This report does not include the cloud hosting services provided by AWS.

WealthCounsel's services are designed with the assumption that certain controls will be implemented by subservice organizations. Such controls are called complementary subservice organization controls. It is not feasible for all of the Agreed Criteria related to WealthCounsel's services to be solely achieved by WealthCounsel control procedures. Accordingly, subservice organizations, in conjunction with the services, should establish their own internal controls or procedures to complement those of WealthCounsel.

The following subservice organization controls should be implemented by AWS to provide additional assurance that the Agreed Criteria described within this report are met.

Subservice Organization – AWS		
Category	Criteria	Control
Security	CC6.1-CC6.8	Logical access measures are established and followed to ensure access to systems and data is restricted to authorized personnel with technical safeguards and ongoing assessments to reduce the risk of system and data breaches.
Security	CC6.4	Policies and procedures are established and followed to restrict physical access to data center facilities, backup media, and other system components, including firewalls, routers, and servers.
Security	CC7.1-CC7.5	Incident management and response policies and procedures are established and followed to identify, analyze, classify, respond to and resolve adverse events.
Security	CC8.1	Formal processes are established and followed to ensure system changes are documented, tracked, prioritized, developed, tested and approved prior to deployment into production.
Availability	A1.2	Procedures are established and followed to manage environmental protections within the data centers that house network, virtualization management, and storage devices supporting cloud hosting services where the system resides.

WealthCounsel management, along with the subservice organization, define the scope and responsibility of the controls necessary to meet all the relevant Agreed Criteria through written contracts and published terms of service. In addition, WealthCounsel performs monitoring of the subservice organization controls by reviewing attestation reports and monitoring the performance of the subservice organization controls.

Complementary User Entity Controls

WealthCounsel's services are designed with the assumption that certain controls will be implemented by user entities. Such controls are called complementary user entity controls. It is not feasible for all of the Agreed Criteria related to WealthCounsel's services to be solely achieved by WealthCounsel control procedures. Accordingly, user entities, in conjunction with the services, should establish their own internal controls or procedures to complement those of WealthCounsel's.

The following complementary user entity controls should be implemented by user entities to provide additional assurance that the Agreed Criteria described within this report are met. As these items represent only a part of the control considerations that might be pertinent at the user entities' locations, user entities' auditors should exercise judgment in selecting and reviewing these complementary user entity controls.

User entities are responsible for:

- Understanding and complying with WealthCounsel's terms of service.
- Notifying WealthCounsel of changes made to technical or administrative contact information.
- Administering their users' access rights including approval, removal, and periodic review to ensure access is appropriate.
- Ensuring multi-factor authentication is applied by personnel, if required.
- Ensuring the supervision, management, and control of the use of WealthCounsel's services by their personnel.
- Developing their own disaster recovery and business continuity plans that address the inability to access or utilize WealthCounsel services for any critical reliance on these services.

Data controller responsibilities:

- User entities are responsible for obtaining consent from data subjects prior to the collection or processing of any personal data.
- User entities are responsible for having a privacy policy to notify data subjects of the requirements for consent, the choices available to data subjects and their rights in relation to the personal data.
- User entities are responsible for providing notice to their data subjects about its privacy practices to meet the user entity's objectives related to privacy.
- User entities are responsible for ensuring that personal information is collected consistent with the user entity's objectives related to privacy.
- User entities are responsible for communicating choices available regarding the collection, use, retention, disclosure, and disposal of personal information to the data subjects and the consequences, if any, of each choice.
- User entities are responsible for granting identified and authenticated data subjects the ability to access their stored personal information for review and, upon request, providing physical or electronic copies of that information to data subjects to meet the user entity's

objectives related to privacy. If access is denied, data subjects are informed of the denial and reason for such denial, as required, to meet the user entity's objectives related to privacy.

- User entities are responsible for correcting, amending, or appending personal information based on information provided by data subjects and communicating such information to third parties, as committed or required, to meet the user entity's objectives related to privacy. If a request for correction is denied, data subjects are informed of the denial and reason for such denial to meet the user entity's objectives related to privacy.
- User entities are responsible for disclosing personal information to third parties with the explicit consent of data subjects, and such consent is obtained prior to disclosure to meet the user entity's objectives related to privacy.
- User entities are responsible for obtaining commitments from vendors and other third parties with access to personal information to notify the entity in the event of actual or suspected unauthorized disclosures of personal information. Such notifications are reported to appropriate personnel and acted on in accordance with established incident response procedures to meet the user entity's objectives related to privacy.
- User entities are responsible for providing notification of breaches and incidents to affected data subjects, regulators, and others to meet the user entity's objectives related to privacy.
- User entities are responsible for providing data subjects with an accounting of the personal information held and disclosure of the data subjects' personal information, upon the data subjects' request, to meet the user entity's objectives related to privacy.
- User entities are responsible for providing data subjects with means of contacting the entity with inquiries, complaints, and disputes regarding personal information.