



THE RESOURCE CENTERS, LLC

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January 20, 2024

TO: Board of Trustees

FROM: Scott Baur and Sergio Giron
Partners, Resource Centers, LLC

RE: Resource Centers 2023 SSAE-18 SOC 1 Type 2 Audit Report

Dear Trustees:

We are delighted to once again present to you our latest SSAE-18 SOC 1 Type 2 Audit Report for the year ending September 30, 2023. Continuing our commitment to excellence and transparency, we have maintained our annual engagement with an external auditor to rigorously review our internal controls and procedures. These controls are vital in safeguarding our clients from potential errors and fraudulent activities, ensuring the integrity and security of transactions and benefits processing through our office.

This year, akin to our past achievements, the audit report upholds our high standards of operation. We are proud to announce that for the 16th consecutive year, our auditors have identified no exceptions, affirming the effectiveness and reliability of our internal controls and procedures. This unbroken record of clean audits stands as a testament to our steadfast dedication to quality and precision in all our undertakings.

To reiterate the significance of the audit type we undergo, it is essential to distinguish between a Type 1 and a Type 2 SOC Audit Report. While a Type 1 report outlines an organization's internal controls, it does not involve the testing of these controls. In contrast, a Type 2 report, such as ours, not only details these controls but also includes thorough testing to identify any discrepancies. This comprehensive examination provides greater assurance and reliability, allowing plan auditors to confidently depend on our controls without necessitating independent verification.

Our unwavering commitment to this rigorous audit process underscores our goal to continually enhance the quality of our plan administration services. This achievement is not just a reflection of our operational standards but also a marker of the trust and confidence you place in us. We are deeply grateful for the opportunity to serve you and the members of your plan and look forward to sustaining and elevating this level of excellence in the years to come.

We welcome any questions or discussions regarding this report and are always available to provide further insights into our processes and controls.

Thank you for your continued trust and partnership.

Sincerely,

J. Scott Baur
Managing Partner

Sergio Giron
Partner and CIO