



# THE RESOURCE CENTERS, LLC

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January 11, 2021

TO: Board of Trustees

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

RE: Resource Centers 2020 SSAE-18 SOC 1 Type 2 Audit Report

Dear Trustees:

We are pleased to present to you our attached 2020 SSAE-18 SOC 1 Type 2 Audit Report (known as a "SOC 1" audit). As some of you know, we engage an outside auditor each year to review our internal controls and procedures. Our controls and procedures protect our clients against inadvertent errors and fraud by providing a framework for processing benefits and transactions through our office. Each year our auditors compare the actual workflow to identify any instances where we deviated internally from our stated procedures, in addition to making recommendations to improve those procedures. As we continually strive to improve our process and protect the security of your information, we have also become the only public plan administrator in Florida to complete an annual SOC 1 audit. This year as in prior years, we are happy to report that the auditor identified no exceptions, meaning we have a completely clean audit report.

As we provide these audit results to you, we also want to briefly explain to you the difference between a Type 1 and a Type 2 SOC Audit Report. A Type 1 report describes the internal controls and procedures that an organization has in place; however, the auditor does not test those controls and procedures in a Type 1 audit. A Type 2 audit not only describes the internal controls and procedures, but also tests those controls fully to identify any exceptions. Most plan auditors will therefore rely on the controls in place because a separate independent auditor already tested the controls. The auditor for the Board or municipality may not rely on the procedures described in a Type 1 audit because the auditor did not test the procedures.

We believe that our dedication to this process has definitely enhanced our ability to deliver high quality plan administration services over time. We also want to take this opportunity to thank you for the confidence you place in our organization and our staff. We never take our relationship for granted. We work hard to demonstrate to you the commitment that we maintain to excellence and service in all the different tasks that we routinely complete for you and the members of your plan.

Sincerely,

J. Scott Baur  
Managing Partner

Denise McNeill  
Partner

Sergio Giron  
Partner and CIO