**[Engagement Name]**

**CAAT Memo – AuditMiner**

**[Plan Year End]**

**Purpose:** [FIRM NAME] is utilizing the services of AuditMiner, a Computer Assisted Auditing Technique (CAAT), in this audit. This memo outlines how AuditMiner is utilized, the benefits it provides to our audit procedures, and the Company’s quality control measures.

Overview of AuditMiner:

AuditMiner (https://auditminer.com) is a specialized Software as a Service (SaaS) program designed to enhance the efficiency and consistency of our EBP audit process. It ensures uniformity in the presentation of audit packages and reports, regardless of the Plan’s recordkeeper and the Plan Sponsor’s payroll provider. The primary objective is to streamline our workflow and improve the clarity of workpapers for the audit team.

Utilization and Benefits:

*Consistency*: AuditMiner ensures that recordkeeper audit packages and payroll reports maintain a consistent appearance. This is particularly valuable when plan assets are held at different financial institutions or when working with multiple payroll providers, as it minimizes confusion caused by varying formats.

*Efficiency*: By automating the processing and formatting of audit packages and reports, AuditMiner significantly reduces the time required to organize data. This allows auditors to allocate more time on substantive analysis and risk assessment.

*Standardization*: Our use of AuditMiner enforces a standardized format for audit documentation, ensuring consistent and professional presentation of audit procedures and findings.

*Data Integrity*: AuditMiner's technology promotes data accuracy and reliability through automated data transfers, streamlined reconciliation, and consistent formatting. By reducing manual effort, it enhances the accuracy, completeness, and consistency of audit procedures, thereby mitigating the risk of errors during the audit.

*[REMOVE IF ALL SAMPLE SELECTION ARE RUN at 100%-- Sample Selection*: AuditMiner's sample selection algorithm selects random samples from identified populations for further audit procedures. Random sampling mitigates auditor bias in the selection process.]

Quality Control Procedures:

AuditMiner applies a thorough series of data checks to each plan processed as part of its quality control process. These checks are designed to ensure the completeness and consistency of the data produced by the platform.

We obtained AuditMiner’s SOC 2 Type 2 Report for the period March 1, 2024 through February 28, 2025, which noted an unmodified audit opinion issued by Schellman and Company on April 8, 2025 Based on this report, it appears that the AuditMiner Platform had appropriate security controls in place and those controls operated effectively as no testing exceptions were noted.