



Report on Phreesia's Description of its Suite  
of Programs and Services and on the  
Suitability of the Design and Operating  
Effectiveness of Controls for the Period May  
1, 2018 to May 31, 2019  
Security, Availability, and Confidentiality

SOC 2



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## **I. Independent Service Auditor's Report**

To the Management of Phreesia:

### **Scope**

We have examined Phreesia's accompanying description of its Suite of Programs and Services titled "Phreesia's Description of its Suite of Programs and Services" throughout the period May 1, 2018 to May 31, 2019, ("description") based on the criteria for a description of a service organization's system in DC section 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2<sup>®</sup> Report (AICPA, Description Criteria), ("description criteria") and the suitability of the design and operating effectiveness of controls stated in the description throughout the period May 1, 2018 to May 31, 2019, to provide reasonable assurance that Phreesia's service commitments and system requirements were achieved based on the trust services criteria relevant to security, availability, and confidentiality ("applicable trust services criteria") set forth in TSP section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Trust Services Criteria).

### **Service organization's responsibilities**

Phreesia has provided the attached assertion entitled "Phreesia's Management Assertion regarding its Suite of Programs and Services during the period May 1, 2018 to May 31, 2019," which is based on the criteria identified in management's assertion. Phreesia is responsible for (1) preparing the description and assertion; (2) the completeness, accuracy, and method of presentation of both the description and assertion; (3) providing the services covered by the description; (4) specifying the controls that meet the applicable trust services criteria and stating them in the description; and (5) designing, implementing, and documenting the controls to meet the applicable trust services criteria.

### **Service auditor's responsibilities**

Our responsibility is to express an opinion on the fairness of the presentation of the description based on the description criteria set forth in Phreesia's assertion and on the suitability of the design and operating effectiveness of the controls to meet the applicable trust services criteria, based on our examination. We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, (1) the description is fairly presented based on the description criteria, and (2) the controls were suitably designed and operating effectively to meet the applicable trust services criteria from May 1, 2018 to May 31, 2019.

Our examination involved performing procedures to obtain evidence about the fairness of the presentation of the description based on the description criteria and the suitability of the design

and operating effectiveness of those controls to meet the applicable trust services criteria. Our procedures included assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to meet the applicable trust services criteria. Our procedures also included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the applicable trust services criteria were met. Our examination also included evaluating the overall presentation of the description. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

### **Inherent limitations**

Because of their nature and inherent limitations, controls at a service organization may not always operate effectively to meet the applicable trust services criteria. Also, the projection to the future of any evaluation of the fairness of the presentation of the description or conclusions about the suitability of the design or operating effectiveness of the controls to meet the applicable trust services criteria is subject to the risks that the system may change or that controls at a service organization may become inadequate or fail.

### **Opinion**

In our opinion, in all material respects, based on the description criteria identified in Phreesia's assertion and the applicable trust services criteria:

- a. The description fairly presents the system that was designed and implemented from May 1, 2018 to May 31, 2019.
- b. The controls stated in the description were suitably designed to provide reasonable assurance that the applicable trust services criteria would be met if the controls operated effectively from May 1, 2018 to May 31, 2019, and if user entities applied the complementary user entity controls assumed in the design of Phreesia's controls from May 1, 2018 to May 31, 2019.
- c. The controls of Phreesia that were tested, which together with the complementary user-entity controls referred to in the scope paragraph of this report, if operating effectively, were those necessary to provide reasonable assurance that the applicable trust services criteria were met, operated effectively throughout the period May 1, 2018 to May 31, 2019.

### **Description of tests of controls**

The specific controls we tested, and the nature, timing and results of our tests are presented in the section of our report entitled "Independent Service Auditor's Description of Tests of Controls and Results."

## Restricted use

This report and the description of controls are intended solely for the information and use of Phreesia, user entities of Phreesia's Suite of Programs and Services during some or all of the period May 1, 2018 to May 31, 2019, and prospective user entities, independent auditors and practitioners providing services to such user entities, and regulators who have sufficient knowledge and understanding of the following:

- the nature of the service provided by the service organization
- how the service organization's system interacts with user entities, subservice organizations, and other parties
- internal control and its limitations
- complementary user-entity controls and how they interact with related controls at the service organization to meet the applicable trust services criteria
- the applicable trust services criteria
- the risks that may threaten the achievement of the applicable trust services criteria and how controls address those risks

This report is not intended to be and should not be used by anyone other than these specified parties.



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