

Internal Controls Relating to Administration Services

ISAE 3402 Report

Vistra Fund Services Limited and Vistra Fund Services S.à r.l. have been issued the International Standard on Assurance Engagements (ISAE) 3402 Type 1 Certification for internal controls relating to administration services. The examination report was issued by PricewaterhouseCoopers CI LLP.

There are two types of ISAE 3402 reports: Type 1 refers to the design and existence of internal management measures, and Vistra Fund Services will be working towards Type 2 certification which reports on the effective functioning over a defined period.

ISAE 3402 is a global assurance standard for reporting on controls at a service organisation. It was developed by the International Auditing and Assurance Standards Board (IAASB) to provide a standard that auditors can use to ensure the integrity of an organisation's internal controls. The examination report is issued by an independent accounting and auditing firm and covers an examination of the description of the system, the design of the controls and the operating effectiveness of controls over a period of time.

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