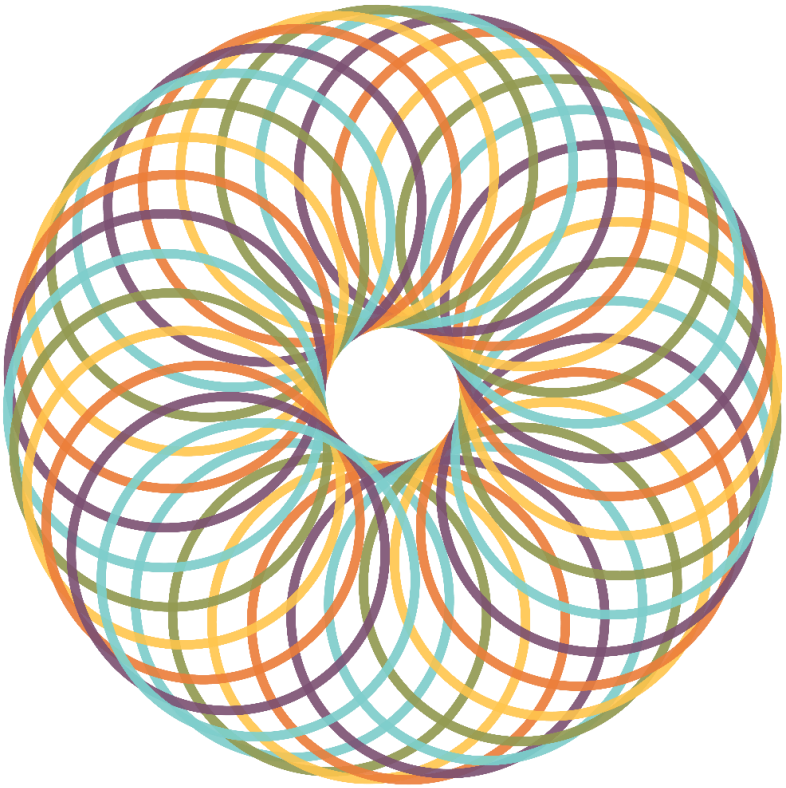
Deloitte Haskins & Sells LLP

ZOHO



SOC 2+ HIPAA Type 2 Examination

Zoho Corporation Private Limited ('Zoho')

Report on the description of Application Development, Production Support and the related IT General Controls relevant to Security, Availability, Confidentiality, Processing Integrity and Privacy Trust Services Criteria with mapping to Security and Privacy rules set forth in the Health Insurance Portability and Accountability Act (HIPAA) for the period from December 01, 2021 through November 30, 2022 from Zoho offshore development centres in Chennai, Tenkasi and Renigunta in India.

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SECTION - 1

Independent Service Auditor's Report

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Section 1: Independent Service Auditor's Report

Independent Service Auditor's Report on a Description of a Service Organization's System and the Suitability of the Design and Operating Effectiveness of Controls

To the Management of Zoho Corporation Private Limited

Scope

We have examined the attached description of the system of Zoho Corporation Private Limited (the Service Organization" or "Zoho") related to Application Development, Production Support and the related General Information Technology ('IT') Controls for the services provided to customers ("User entities" or the "User Organizations"), from Zoho Offshore Development Centres (ODC) located at Chennai, Tenkasi and Renigunta in India throughout the period December 01, 2021 to November 30, 2022 based on the criteria for a description of a service organization's system set forth in DC Section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* and the security and privacy requirements set forth in the Health Insurance Portability and Accountability Act ("HIPAA") ("description criteria"), and the suitability of the design and operating effectiveness of controls stated in the description throughout the period December 01, 2021 to November 30, 2022, to provide reasonable assurance that Zoho's service commitments and system requirements were achieved based on the trust services criteria relevant to security, availability, processing integrity, confidentiality, and privacy set forth in TSP Section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* and the security and privacy requirements set forth in the HIPAA (collectively the "applicable criteria").

Zoho uses Sabey Data Center Properties LLC, Zayo Group, LLC Colocation Services ("zColo"), Interxion HeadQuarters B.V., Equinix Inc. B.V., CtrlS Datacentres Limited and Equinix Asia Pacific Pte. Ltd; for data center co-location services and KPMG, Matrix Business Services India Private Limited and Hire Right LLC for background verification of associates ("Subservice organizations"). The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Zoho, to achieve Zoho's service commitments and system requirements based on the applicable criteria. The description presents Zoho's controls, the applicable criteria, and the types of complementary subservice organization controls assumed in the design of Zoho's controls. The description does not disclose the actual controls at the subservice organizations. Our examination did not include the services provided by the subservice organizations, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Zoho, to achieve Zoho's service commitments and system requirements based on the applicable criteria. The description presents Zoho's controls, the applicable criteria, and the complementary user entity controls assumed in the design of Zoho's controls. Our examination did not include such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such controls.

Service Organization's Responsibilities

Zoho is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that Zoho's service commitments and system requirements were achieved. Zoho has provided the accompanying assertion titled "Assertion of Zoho Management" (the "assertion") about the description and the suitability of design and operating effectiveness of controls stated therein. Zoho is also responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; selecting the applicable criteria and stating the related controls in the description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on the description and on the suitability of the design and operating effectiveness of the controls stated in the description based on our examination. Our examination was conducted 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, the description is presented in accordance with the description criteria, and the controls stated therein were suitably designed and operating effectively to provide reasonable assurance that the Service Organization's service commitments and system requirements were achieved based on the applicable criteria. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of the description of a service organization system and the suitability of the design and operating effectiveness of those controls involves the following:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements.
- Assessing the risks that the description is not presented in accordance with the description criteria and that controls were not suitably designed or did not operate effectively.
- Performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria.
- Performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable criteria.
- Testing the operating effectiveness of those controls stated in the description to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable criteria.
- Evaluating the overall presentation of the description.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Inherent Limitations

The description is prepared to meet the common needs of a broad range of report users and may not, therefore, include every aspect of the system that individual users may consider important to meet their informational needs. There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls.

Because of their nature, controls may not always operate effectively to provide reasonable assurance that the Service Organization's service commitments and system requirements are achieved based on the applicable criteria. Also, the projection to the future of any conclusions about the suitability of the design or operating effectiveness of the controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Description of Tests of Controls

The specific controls we tested, and the nature, timing, and results of our tests are listed in Section 4 of this report.

Opinion

In our opinion, in all material respects,

a. The description presents Zoho's system for the Application Development, Production Support, and the related General IT Controls relevant to the applicable criteria that was designed and implemented throughout the period December 1, 2021, to November 30, 2022, in accordance with the description criteria.

b. The controls stated in the description were suitably designed throughout the period December 01, 2021, to November 30, 2022, to provide reasonable assurance that Zoho's service commitments and systems requirements would be achieved based on the applicable criteria, if the controls operated effectively throughout that period and the subservice organizations and user entities applied the complementary controls assumed in the design of Zoho's controls throughout that period.

c. The controls stated in the description operated effectively throughout the period December 01, 2021, to November 30, 2022, to provide reasonable assurance that Zoho's service commitments and system requirements were achieved based on the applicable criteria, and if complementary subservice organization controls and complementary user entity controls assumed in the design of Zoho's controls operated effectively throughout that period.

Restricted Use

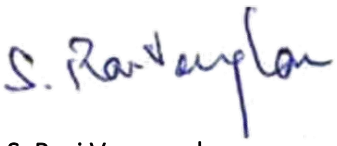
This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of Zoho, user entities of the system of Zoho during some or all of the period December 01, 2021, to November 30, 2022, and independent auditors of such user entities 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, business partners, subservice organizations, and other parties.
- Internal control and its limitations.
- Complementary user entity controls and complementary subservice organization controls and how they interact with related controls at the service organization to achieve the service organizations commitments and system requirements.
- User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services.
- The applicable criteria.
- The risks that may threaten the achievement of the service organization's service commitments and system requirements 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.

April 18, 2023

Deloitte Haskins & Sells LLP
Chartered Accountants
Firm Registration No: 117366W/W- 100018



S. Ravi Veeraraghavan
Partner
M. No. 29935

SECTION - 2

Management Assertion provided by Service Organization

Section 2: Management Assertion provided by Service Organization

Assertion of Zoho Corporation Private Limited

The signed Management assertion has been provided by Zoho Corporation Private Limited via letter dated April 18, 2023. The extract of the letter is as under:

For the period from December 01, 2021, to November 30, 2022

We have prepared the description of the system in Section 3 of Zoho Corporation Private Limited (the "Service Organization" or "Zoho") throughout the period December 01, 2021 to November 30, 2022 (the "period") related to Application Development, Production Support and the related General IT Controls service, based on 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® Report* and the security and privacy requirements set forth in the Health Insurance Portability and Accountability Act (HIPAA) ("description criteria"). The description is intended to provide users with information about our system that may be useful when assessing the risks arising from interactions with Zoho's system, particularly information about system controls that Zoho has designed, implemented, and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to security, availability, processing integrity, confidentiality, and privacy set forth in TSP Section 100, 2017 *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* and the security and privacy requirements set forth in the HIPAA (collectively the "applicable criteria").

Zoho uses Sabey Data Center Properties LLC, Zayo Group, LLC Colocation Services ("zColo"), Interxion HeadQuarters B.V., Equinix Inc. B.V., CtrlS Datacentres Limited and Equinix Asia Pacific Pte. Ltd; for data center co-location services and KPMG, Matrix Business Services India Private Limited and Hire Right LLC for background verification of associates ("Subservice organizations"). The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Zoho, to achieve Zoho's service commitments and system requirements based on the applicable criteria. The description presents Zoho's controls, the applicable criteria, and the types of complementary subservice organization controls assumed in the design of Zoho's controls. The description does not disclose the actual controls at the subservice organization.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Zoho, to achieve Zoho's service commitments and system requirements based on the applicable criteria. The description presents Zoho's controls, the applicable criteria, and the complementary user entity controls assumed in the design of Zoho's controls.

We confirm, to the best of our knowledge and belief, that:

a. The description presents Zoho's system that was designed and implemented throughout the period December 01, 2021, to November 30, 2022, in accordance with the description criteria.

b. The controls stated in the description were suitably designed throughout the period December 01, 2021, to November 30, 2022, to provide reasonable assurance that Zoho's service commitments and system requirements would be achieved based on the applicable criteria, if its controls operated effectively throughout that period and if the subservice organizations and if user entities applied the complementary controls assumed in the design of Zoho's controls throughout that period.

c. The controls stated in the description operated effectively throughout the period December 01, 2021, to November 30, 2022, to provide reasonable assurance that Zoho's service commitments and system requirements were achieved based on the applicable criteria, if complementary subservice organization and user entity controls assumed in the design of Zoho's controls operated effectively throughout that period.

For Zoho Corporation Private Limited

Sd/-

Name: N Jai Anand
Title: Chief Financial Officer
Date: April 18, 2023

SECTION - 3

System Description provided by Service Organization

Section 3: System Description provided by Service Organization

3.1 Zoho Business Overview

Incorporated in 1996, Zoho Corporation Private Limited is an Indian company that provides SaaS solutions, IoT platform and IT management software (on premise) to organizations of all sizes across the globe. Zoho comes with a powerful suite of software that brings together collaboration, productivity, and communications tools and integrates them into other business processes. From network, and IT infrastructure management applications, software maintenance and support services for enterprise IT, networking, and telecom clients to enterprise IT management software for network performance management, IT service desk and desktop management, data centre and server management, and log analysis and security management.

Zoho's primary facilities are based out of India - Chennai, Tenkasi and Renigunta. Zoho also has a global presence in Netherlands (Utretch), Singapore (Cecil Street), China, Japan, Mexico, and Australia (Varsity Lakes). The sales, marketing and customer support activities are specifically carried out in secondary facilities in Netherlands, Australia, and Singapore.

Location of Offshore Development Center	Address
Chennai, India	Estancia IT Park, Plot no. 140, 151, GST Road, Vallancheri, Chengalpattu District 603 202
Tenkasi, India	Silaraipuravu Village, Mathalamparai, Tenkasi District 627 814
Renigunta, India	16-237, Srikalahasti Road, Renigunta Pillapalem, Renigunta, Andhra Pradesh 517520

Zoho hosts the data in datacentres across the globe. When an organization signs up for Zoho, they are given an option to choose the country from which they are signing up from. In order to make it easier for the organization, that field is selected by default based on the organizations IP address. Based on the country chosen there, the corresponding datacentre is chosen for the organization's account. Listed below are the locations Zoho services and their associated datacentres:

- United States of America – Dallas, Washington (www.zoho.com)
- Europe – Amsterdam, Dublin (www.zoho.eu)
- India – Mumbai, Chennai (www.zoho.in)
- Australia – Sydney, Melbourne (www.zoho.com.au)

Zoho's range of products are internally classified under the following verticals:

- Zoho - offers a comprehensive suite of online business, productivity & collaboration applications to assist user entities manage their business processes and information.
- ManageEngine - offers enterprise IT management software for service management, operations management, Active Directory, and security needs.

- Site24x7 - an all-in-one monitoring tool for DevOps and IT Operations from the cloud. Monitor the performance of websites, servers, network, cloud resources, and APM application on-the-go.
- Qntrl - A workflow orchestration software that helps you gain visibility and control over your business processes by automating them.
- TrainerCentral - A comprehensive platform to help you build engaging online courses, nurture a learning community and turn your expertise into a successful training business.
- Zakya - Running a retail business is easier with Zakya. We help you sell better, manage your entire business, and join the digital revolution.
- MedicalMine - Charmhealth Suite of Products are developed for MedicalMine Inc. to be used by healthcare professionals in the Ambulatory Clinic Care. The Charmhealth helps to providers to manage Electronic Health Record, Patient Health Record, Medical Billing, etc.

Zoho Cloud Applications

Zoho offers a suite of online applications to transform business' disparate activities into a more connected and agile organization. Zoho includes more than 40 enterprise-level online applications including Mail, CRM, Writer, Workdrive, Cliq, Books to grow sales, market business, accounting, communicate with teammates and customers, and much more. This plan includes web, mobile, and installed versions of Zoho's applications, as well as browser extensions and other useful extras. Zoho includes a powerful toolkit to customize, extend, and integrate our software to fit the organization.

ManageEngine - Enterprise IT Infrastructure Management

The ManageEngine provides suite of application for performing the following:

- Network Performance Management: Offers a proactive network monitoring solution and is loaded with features that enable IT administrators to resolve network outages quickly and take control of their network.
- Help Desk & ITIL: Gain visibility and control over IT and customer support issues with the help of web-based help desk software.
- Bandwidth Monitoring: A real-time bandwidth monitoring tool is vital to analyse bandwidth usage patterns and track bandwidth utilization of non-business-critical applications. Bandwidth monitoring software provides the flexibility of choosing what you want to see, which will help you stay on top of your network bandwidth needs.
- Server and Application Management: Comprehensive application management software that gives deep performance insight into complex, dynamic environments. It lets you reduce troubleshooting time and improve performance of your business-critical applications
- Desktop Management: It is a unified endpoint management (UEM) solution that helps in managing servers, laptops, desktops, smartphones, and tablets from a central location. It's a modern take on desktop management that can be scaled as per organizational needs.
- Mobile Device Management: A comprehensive mobile device management solution designed to empower enterprise workforce with the power of mobility, by enhancing employee productivity without compromising on corporate security. It lets user entities manage smartphones, laptops, tablets, and desktops and multiple operating systems such as iOS, Android, Windows, MacOS, and Chrome OS.
- Security Information Event Management: Secure organization's information assets against internal and external threats, manage security risks, and improve overall security strategy by gaining real-time visibility into network activity, mitigate potential threats, and resolve issues faster.
- Password Management: Password Manager Pro is a secure vault for storing and managing shared sensitive information such as passwords, documents and digital identities of enterprises.

Site 24x7

Site24x7 is an AI-powered performance monitoring solution for DevOps and IT operations from the cloud. Its broad capabilities help monitor and troubleshoot problems with end-user experience, websites, applications, servers, public clouds, and network infrastructure.

System Overview

Zoho operates in a well-defined system to provide services to its clients. This system consists of multiple components such as policies and procedures, governance structure, support functions, and application systems. The policies and procedures provide guidance to the users regarding the process to be followed for providing the services and assistance in the consistent implementation of the same. The governance structure establishes a structure for operating the system and assists in demonstrating Management's commitment towards the same. The defined processes for information systems including Software development, Quality and Security testing, Incident Management, Change Management, and Service Delivery are implemented by Zoho to support the processes followed for providing services to its clients.

Zoho has established an internal controls framework that reflects:

- The overall control environment within the organization and its various processes
- The Risk Assessment procedure
- Control activities that help in meeting the overall applicable criteria.
- Information and communication and
- Monitoring components of internal control

The components mentioned above are described in detail in the succeeding sections. There is synergy and linkage amongst these components, forming an integrated system that responds dynamically to changing conditions. The internal control system is intertwined with Zoho's operating activities and exists for fundamental business reasons.

Overview of Services

Zoho products are developed, maintained and supported by the following teams:

a. Product Teams

Product teams perform the following activities:

- Development, design, research and analysis of new features and enhancements
- Application Patch management
- Issue fixing
- Quality and security testing before deploying in production environment
- Release management (where applicable)
- Overall management of product (including assessments, documentation, training programs for associates etc.)

b. Customer Support Team

Zoho Customer Support has several tiers of Customer support depending upon the support plan the customer is entitled to Zoho does provide both complementary and paid customer support. Clients report clarifications or bugs via phone/chat/email to the Client Support team. The team coordinates with Product teams to resolve reported issues.

c. Zorro and NOC team

The Zorro team handles the management of components such as servers, databases and network devices within the data center hosting Cloud services.

The Network Operations Center (NOC) team monitors Local Area Networks (LAN) / Wide Area Networks (WAN) and network devices for faults, failures, errors, usage and performance from a centralised location based out of Zoho's Corporate Office in Estancia, Chennai. The scope of work for NOC and Zorro team includes- analysing problems in network devices, troubleshooting issues, reporting incidents, communicating with site technicians and tracking problems to resolution.

d. Sysadmin team

The Sysadmin team is responsible for management of Zoho's internal Corporate Infrastructure components such as servers, databases and network devices. Corporate Infrastructure supports non-production instances of Zoho products used for development and testing purposes, and other internal tools used by teams to support the Zoho products.

e. Compliance team

The Compliance team is responsible for the overall Information Security Governance and compliance within the organization and also ensuring the service commitments and system requirements as per the Master Service agreement and Terms of Service or any other agreements between Zoho and the user entities.

f. Security and privacy team

We have dedicated security and privacy teams that implement and manage our security and privacy programs. They engineer and maintain our defense systems, develop review processes for security, and constantly monitor our networks to detect suspicious activity. They provide domain-specific consulting services and guidance to our engineering teams.

g. Configuration Management Team

Zoho has a centralized Configuration Management team. They are responsible for maintaining the source code and enforce code check standards for the builds which needs to be deployed.

h. Service Delivery team

The Service Delivery team is responsible for the deployment of builds into local, pre-production and production environments of Zoho products. The service delivery team takes care of SD tool, which in turn takes care of automation related activities related to deployment of builds into local, pre-production and production environments of Zoho Cloud products.

Zoho Products

Zoho provides multiple products across its different divisions to customers. The below products which are provided by Zoho form part of the description criteria in relation to this SOC2+HIPAA examination:

Products		
Zoho CRM	Zoho Inventory	Zoho Learn
Zoho SalesIQ	Zoho Subscriptions	Zoho Sheet
Zoho Forms	Zoho Checkout	Zoho Sprints
Zoho Bigin	Zoho People	Zoho Projects and BugTracker
Zoho Bookings	Zoho Recruit	Zoho Workdrive
Zoho Campaigns	Zoho Connect	Zoho Cliq
Zoho Survey	Zoho Creator	Zoho Voice
Zoho Commerce	Zoho Vault	Zoho Sign
Zoho Meeting	Zoho Contracts	ZohoOne Engineering
Zoho Sites	Zoho Flow	Zoho TeamInbox
Zoho Pagesense	Zoho Office Integrator	ServiceDesk Plus(Cloud)
Zoho Marketing Automation	Zoho Analytics	ServiceDesk Plus On-premises
Zoho Assist	Zoho Dataprep	ADManager Plus
Zoho Desk	Zoho Notebook	ManageEngine Endpoint Central/MSP On-premises
Zoho Lens	ZeptoMail	Qntrl
Zoho Books	Zoho Writer	MedicalMine Division – charmhealth
Zoho Invoice	Zoho Mail	Zoho Catalyst
Zoho Expense	Zoho Show	

3.2 The Principal Service Commitments and System Requirements

Zoho makes service commitments to its Clients/User Entities and has established system requirements as part of its service delivery. Some of these commitments are principal to the performance of the service and relate to applicable criteria.

Zoho is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that Zoho's service commitments and system requirements are achieved.

Service commitments to User Entities are documented and communicated in Master Service agreement and Terms of Service or any other agreements as agreed by Zoho and User Entities.

Principal Commitments and Requirements	Related Controls
Availability: Zoho ensures the availability of their product services, Zoho's policy for scheduling of downtime for maintenance and the remedies available to User Entities/Subscribers in the event of Zoho's failure to meet	CA-49: Zoho has a Disaster Recovery Data Center (DR DC) to ensure the business continuity. On an annual basis, the Zorro team switches the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required. This is done using the ZAC tool with the approval of the Zorro Manager.

Principal Commitments and Requirements	Related Controls
the service availability commitment as per the agreed timelines in the Master Service Agreement.	CA-63: Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications. CA-70: The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers. CA-71: The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location based on which the action is taken accordingly. CA-72: Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP. CA-90: Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.
Availability: Zoho undertakes to acknowledge and resolve Service Defects reported by the user entities as per the agreed timelines.	CA-61: The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis. CA-62: Based on the support requested by the customer via email / phone / chat, an automated ticket is generated in the Zoho Desk Portal which is assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers. CA-63: Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications.
Privacy: Zoho ensures to maintain security, confidentiality, integrity, and privacy of	CA-07: On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centers and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.

Principal Commitments and Requirements	Related Controls
Client's/User Entities' data as committed in the Privacy Policy.	CA-09: A contract is defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses. CA-10: Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis. CA-12: Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis. CA-13: Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis. CA-18: On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis. CA-27: On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken. CA-63: Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications. CA-68: Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager. CA-81: Client servers and data can be accessed through IAN VPN or the dedicated IAN servers in the Zoho facilities.
Privacy: Zoho ensures to obtain consent from the data subjects, process only those data as required,	CA-13: Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team,

Principal Commitments and Requirements	Related Controls
respond to the requests from the data subject and follow the disclosure requirements specified in the privacy policy.	approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis. CA-98: The privacy staff reviews relevant privacy laws and regulations to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data. They also review and update the entity's policies for conformity to the requirement. CA-106: On an annual basis the entity reviews privacy policies to ensure that personal information is required to be used in 1) Conformity with the purposes identified in the entity's privacy notice. 2) Conformity with the consent received from the data subject. 3) Compliance with applicable laws and regulations. CA-109: The Director of Compliance (DOC) established a 'Subject Access Request Policy' that defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information. The policy is reviewed and approved on an annual basis by the Director of Compliance. CA-111: Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing. When required, consent of the data subject is obtained prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.
Security: Zoho shall provide training to its associates covering the aspects such as the security, confidentiality, and availability and Zoho shall perform appropriate background checks for its associates in accordance with its Background Verification policies.	CA-03: Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people. CA05: Procedures for background verification of Zoho associates is defined as part of Human Resource Security Policy by the Assistant Manager-HR Operations and approved by the Senior Manager-HR on an annual basis. CA-06: Upon new associates joining Zoho, a Background Check (BGC) is performed by the third-party service providers. A BGC report is provided to Zoho on completion of the background check and in case of a negative result, the employee is terminated. CA-08: Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.

Principal Commitments and Requirements	Related Controls
Processing Integrity: Zoho is committed to process the data pertaining to the services offered to the user entity completely, accurately and in a timely manner in accordance with system specifications to meet the entity's objectives.	CA-16: Product descriptions, help documents and terms of usage / service are defined and are made available to the customers via corporate website. CA-62: Based on the support requested by the customer via email / phone / chat, an automated ticket is generated in the Zoho Desk Portal which is assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers. CA-63: Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications. CA-90: Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.
Availability: Zoho will execute the Business Continuity and Disaster recovery plan as specified in the relevant individual agreement to periodically test, review, and demonstrate the business continuity and disaster recovery plan to, and ensure it is fully operational.	CA-26: Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis. CA-49: Zoho has a Disaster Recovery Data Center (DR DC) to ensure the business continuity. On an annual basis, the Zorro team switches the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required. This is done using the ZAC tool with the approval of the Zorro Manager.
Security: Zoho shall establish a mechanism to prevent unauthorized access to its systems by the means of logical and physical security and employ appropriate encryption mechanism for the data stored in their servers.	CA-23: Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined. CA-29: In case of an associate leaving Zoho, the HR team disables the account in ZohoPeople (Control Panel). The HR notifies the SysAdmin / Zorro team and the SysAdmin / Zorro team disables the logical access of the associate. CA-54: On a half-yearly basis, the NOC Engineers review the existing firewall rules and the same is approved by the NOC Manager. In the case of any deviations noted during the firewall review, the NOC Engineer makes the necessary changes in the firewall ruleset and tracks the deviations to closure.

Principal Commitments and Requirements	Related Controls
	CA-57: On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken. CA-34: Zoho has defined and documented Physical Security Policy which is reviewed and approved by the Head of Safety and Security on an annual basis. The Policy includes the physical access restrictions to the NOC / Zorro processing area. CA-35: Entry/exit points are manned 24x7 by the Security personnel restricting access to authorized individuals. CA-37: Proximity card-based access control system is installed at the entry / exit points within the facility. In addition, access to the Zoho Server room, NOC room, Switch room, Zorro Workspace and asset storage room is restricted using proximity card-based access control system and PIN based authentication. CA-38: Zoho premises and server rooms are monitored through Closed-Circuit Television (CCTV) cameras. CCTV recordings are retained for 60 days. CA-115: Zoho Key Management service team implements encryption of data at rest (including usage of FDE) to protect customer data based on the business requirement for Zoho Products. Zoho also uses encryption for its emails. The encryption is based on the standard AES 256 algorithm. CA-116: Zoho Cloud products use TLS encryption for data that are transferred through public networks.
Confidentiality: Zoho is responsible for maintaining non-disclosure agreement with the parties that would address the confidentiality of Customer's information in connection with the provision of the services by Zoho to its Customers.	CA-03: Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people. CA-08: Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.

Principal Commitments and Requirements	Related Controls
	CA-25: Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.

3.3 Boundaries of the System

The boundaries of the system for the purposes of this report includes the following details

- Services – The services provided by Zoho to its User entities for the Application Development, Production Support, and the related General IT Controls relevant to applicable Trust Service criteria. The services pertaining to Zoho Cloud services, ManageEngine, TrainerCentral, Zakya, Qntrl, Site24x7 and MedicalMine is covered as part of the scope.

- Infrastructure – Zoho Corporate Office and offshore development Centres located in
  a. Chennai, India
  b. Tenkasi, India
  c. Renigunta, India

  - Corporate website refers to Zoho's corporate websites - www.zoho.com and www.zoho.in which is publicly accessible via the internet.
  - International Datacenter (IDC) infrastructure refers to servers, databases and network devices available within the IDCs.
  - Production environment refers to servers within the IDC infrastructure used to support the production instances of products.
  - IDC Access Network or IAN Network refers to the IDC Access Network that is used for highly restricted logical access from Zoho Development center to the IDC Infrastructure.
  - Network Operations Centre or NOC refers to a physically segregated and access controlled work area located in Zoho Development Centres occupied by members from the Zorro, NOC Team Members and Sysadmin teams.
  - IAN work area refers to the physically segregated areas within the Zoho Development Centres containing desktops. Logical access to the servers is provided through an isolated & dedicated network and is highly secured and monitored. The accessing machines are securely hardened so that no data can be copied or transferred from the data center. Physical Access to the data centers is protected with Biometric and PIN. No visitors are allowed inside the dedicated cages of Zoho in the data centers. Only a very restricted number of associates have the access to the servers to carry out emergencies.
  - Zoho server rooms refer to servers, databases and network devices available within Zoho's Development Centres used to support non-production environments of products.
  - Local Zoho Environment refers to servers and databases supporting development and test instances of products hosted within Zoho server rooms.

- Software - Zoho has a standard software list for internal use which is approved by the Information Technology Service (ITS) Team. All the Zoho workstations are installed with the standard software; additional software other than those from the approved list are installed based on the approval from the respective managers.

The criteria 'processing integrity' pertaining to the in-scope applications is covered through the relevant IT controls that are responsible for the processing of transactions completely, accurately and on a timely basis. Product functionality, including automated controls configured to process clients' business transactions completely and accurately do not form part of the assessment scope of this report.

- Infrastructure – The infrastructure of Zoho includes database and servers pertaining to the in-scope applications. The firewalls and Intrusion Prevention System ('IPS') which are configured in the perimeter and Vulnerability assessment and penetration testing is performed by Zoho. The in-scope applications are primarily supported by operating system CentOS and database including PostgreSQL, MongoDB.

- People – Zoho has dedicated teams and personnel involved in the operation and use of the system. These are Executive Management, Operations, Technical and Leadership staff, and Support personnel. The Executive Management at Zoho is responsible for establishment of organization policies, overseeing organization activities and achieving business objectives. Operations Management and staff are responsible for client implementation and day-to-day client support. Additionally, they monitor and manage inbound and outbound data flows and related processes. The support personnel include the Admin Team, Legal team, Zorro Team, Network Operations Centre (NOC) team, physical security, system administration, and HR Team.

- Policies and Procedures – Zoho's Management has developed and communicated policies and procedures across functions including Application Development and Maintenance, Information Security, HR, Logical Security, Network Security, Infrastructure Change Management, Physical and Environmental Security, Backup and Restoration, and Incident Management to its associates through the intranet. These policies and procedures are reviewed and approved by Zoho's Management on an annual basis and primarily used internally to guide Zoho associates to support the day-to-day operations. The roles and responsibilities of the team members are defined in the policy and procedure document.

3.4 Control Environment Elements

3.4.1 Communication and Enforcement of Integrity and Ethical Values

The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for other components of internal control, providing discipline and structure.

Zoho has programs and policies defined and documented to promote integrity and ethical values in their environment. Zoho has adopted a code of ethics, referred to as "Employee Code of Conduct". This code of conduct applies to Zoho. Newly joined associates at Zoho are required to sign the Employee Code of Conduct which denotes their acceptance and agreement to abide by the same.

Training

The Training and Development Group plays a key role to facilitate meeting the following objectives of training:

- To enable utilization of manpower resources
- To improve the workforce skills in line with emerging business requirements. The following training programs are mandatory:
  - HR Induction Program
  - Information Security Management System (ISMS) Awareness Workshop
  - General Data Protection Regulation (GDPR) and Privacy Awareness Program

Zoho has launched new programs for associates with respect to the changes and developments in the use of technology. Zoho's continuous education programs enhance the relevance and effectiveness of learning. It has enhanced hands-on assessments to facilitate enhanced reach of the enablement program across the organization.

Upon joining Product teams, associates undergo training by designated individuals within the team via product training materials and practical exercises. Product related training materials are made available on Zoho Intranet for their respective teams.

Code of Conduct and Ethics

Zoho has framed a Code of Conduct and Ethics ('the code') which is applicable to the member of the Board, the Executive officers, and associates of the Company and its subsidiaries. Zoho has adopted the Code of Conduct and Ethics which forms the foundation of its ethics and compliance program and is available to all associates on its Intranet portal. It includes global best practices with an interactive resource making it easier for associates to understand while also trying in the elements of the code to Zoho's corporate culture.

Zoho has adopted a Whistle blower policy mechanism for Directors and associates to report concerns about unethical behaviour, actual or suspected fraud, or violation of the Company's code of conduct and ethics. Upon initial employment, all associates are issued the Whistle blower policy which is part of the Code of Ethics document and are required to read and accept the policy.

3.4.2 Commitment to Competence

Zoho's Management defines competence as the knowledge and skills necessary to accomplish tasks that define employee's roles and responsibilities. Roles and responsibilities and job descriptions are defined in collaboration by HR and respective Team Managers. Management's commitment to competence includes Management's consideration of the job descriptions, roles and responsibilities for performing specific jobs and ensuring recruitment activities are in line with these requirements. Associates undergo training activities in the form of classroom trainings, training exercises and simulations, and are evaluated on an on-going basis by product teams.

Zoho has adopted ISO 27001, ISO 27701, ISO 27017, ISO 27018 International Standard to establish, document, implement, operate, monitor, review and maintain an Information Security and Privacy Management Systems to demonstrate its ability to provide services in line with the business activities and any applicable statutory, regulatory, legal and other requirements. Its aim is to enhance client satisfaction by continually improving the system. The validity of this existing certification is till August 21, 2022.

3.4.3 Management's Philosophy and Operating Style

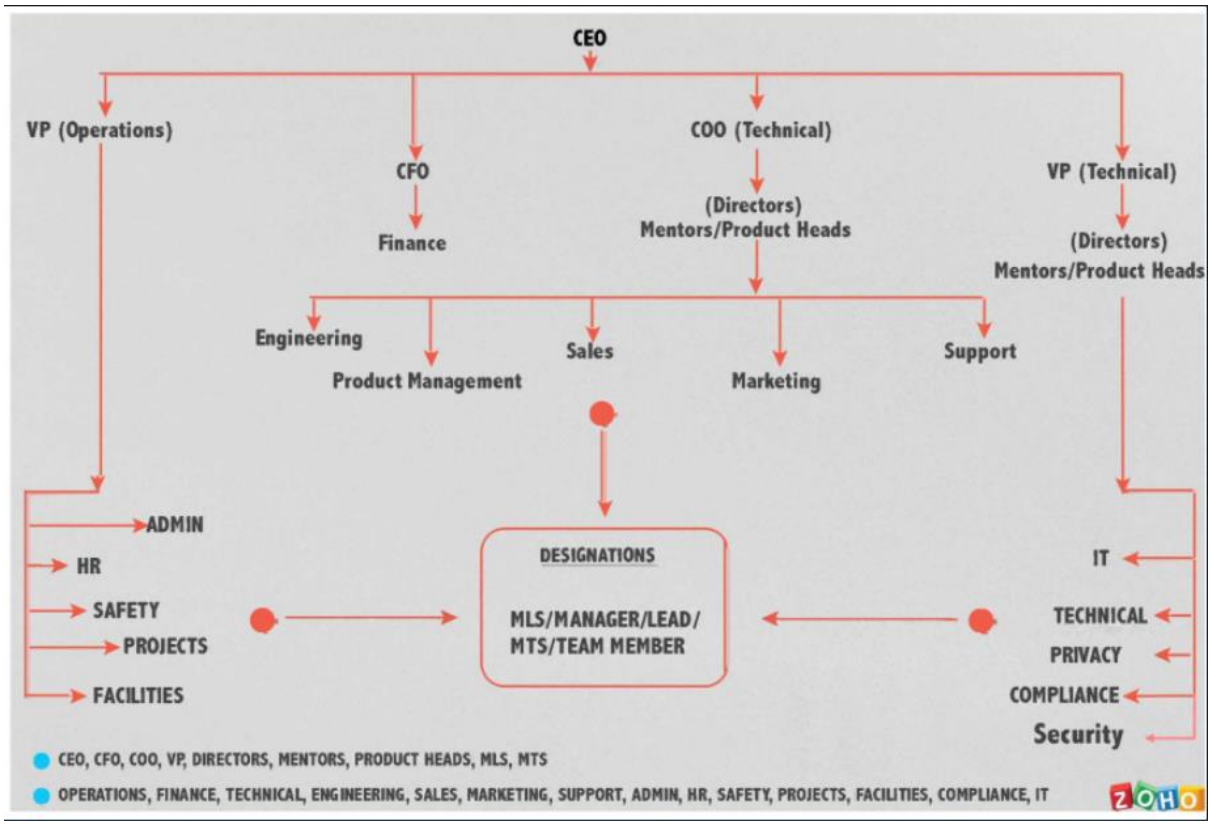
Zoho Management's philosophy and operating style encompass a broad range of characteristics including Management's approach to taking and monitoring business risks, and Management's attitudes toward information processing, accounting functions, and personnel. Specific control activities that Zoho has implemented in this area are described below:

- Management is periodically briefed on regulatory and industry changes affecting the services provided,
- Executive management meetings are held to discuss major initiatives and issues that affect the business as a whole.

3.4.4 Organization Structure

Zoho has defined its organizational structure, reporting lines, authorities, and responsibilities as part of its business planning process and as part of its ongoing risk assessment and management process to meet its commitments and requirements for applicable trust services criteria.

Zoho's organizational structure establishes the key areas of authority and responsibility, appropriate lines of reporting, defined roles, and responsibilities. Roles, responsibilities and authorities associated with the roles that constitute Zoho's organizational structure are defined and documented by Zoho Management. Zoho's Security team is responsible for defining, implementing, and monitoring of policies and procedures related to information security and availability, which are made available to associates through internal portal.



3.4.5 Board of Directors

Zoho operates under the direction of Directors and other stakeholders, as the case may be, who meet and conduct the respective meetings in compliance with the law and for the growth and benefit of the company.

The Board of Directors has established a number of committees for addressing specific areas with well-defined objectives and activities like- Corporate Social Responsibility (CSR) Committee which oversees the implementation of CSR projects and CSR Spending's and Vigil (Whistle Blower) mechanism committee, which provides a channel to the associates and Directors to report to the management the concerns about unethical behaviour, actual or suspected fraud or violation of the Codes of conduct or policy.

The Board of Directors meet at least once each quarter and perform the following functions regularly including but not limited to:

- Oversight of the selection, evaluation, development and compensation of senior management;
- Overseas management's functions and protects the long-term interest of the organization's stakeholders;
- Reviewing, approving and monitoring fundamentals financial and business strategies and major corporate actions;
- Assessing major risks facing the Company and reviewing options for their mitigation; and
- Ensuring that processes are in place for maintaining the integrity of the Company, the financial statements, compliance with law and ethics, relationship with user entities and suppliers and relationship with other stakeholders.

3.4.6 Assignment of Authority and Responsibility

Following are the roles and responsibilities of personnel within Zoho:

Role	Responsibility and Authority
Chief Executive Officer (CEO)	Responsible for handling Operations, Resource Management, Point of Communication for Directions
Chief Financial Officer (CFO)	Responsible for operations relating to Finance, Tax, Billing, Collections and Treasury.
Chief Operating Officer (COO)	Responsible for end-to-end handling Product Management and Operations
Vice President (VP)	Responsible for General Management, Administration and Product Management
Directors (Mentors / Product Heads)	Responsible for handling specific Zoho Products and Division Specific Management
Member Leadership Staff (MLS) / Member Technical Staff (MTS) / Team Member / Lead	• Responsible for handling specific product related roles • Responsible for handling product specific Internal Teams/Divisions/Stream based roles/Product based roles
Information Security Head	• Define the Information Security Policy • Ensure the communication and understanding of the Information Security Policy throughout the organization. • Monitor the implementation of security policy established under the Integrated ISPIMS.
Director of Compliance	• Accomplishes compliance business objectives by producing value added employee results; offering information and opinion as a member of senior management; integrating objectives with other business units; directing staff. • Develops compliance organizational strategies by contributing information, analysis, and recommendations to strategic thinking and direction; establishing functional objectives in line with organizational objectives. • Establishes compliance operational strategies by evaluating trends; establishing critical measurements; determining production, productivity, quality, and customer-service strategies; designing systems; accumulating resources; resolving problems; implementing change.

Role	Responsibility and Authority
	• Monitor the implementation of privacy policy established under the Integrated ISPIMS. • Protects assets by establishing compliance standards; anticipating emerging compliance trends; designing improvements to internal control structure.
Information Security Compliance Manager	• Document and maintain the policies related to security of Organizational Information and information handled as a CSP • Ensure that the Information Security Management System is established, implemented, monitored and maintained. • Co-ordinate improvements to the Information Security Management System. • Perform periodic tests, Implement and act as per the Information Security Continuity Plan. • Facilitate implementation of corrective actions pertaining to Integrated ISPIMS. • Perform periodic test, Implement and act as per Business Continuity Plan. • Plan and conduct internal audits. • Ensure the planning and execution of external audits. • Measure, track and analyse trends in metrics. • Implement and act per the Integrated ISMS policies that are applicable. • Periodic review of Integrated ISMS documents. • Review policies and documents in consultation with System Administrator before release. • Ensure that selected controls are documented in the Statement of Applicability and are implemented. • Monitor the implementation of Integrated ISMS on a continual basis and report discrepancies to the DOC. • Facilitate risk assessment using cross functional teams. • Identify training needs of Integrated ISMS and coordinate with training department to ensure that the training is completed. • Verify the implemented corrective actions.
Member Technical Staff - Compliance Tools & Support	• Establish, designing and implementing the process and tools to make the organization adhere to the compliance. • Analyze the compliance requirements, designing the solutions and implementing the same. • Responding to the compliance related questions raised by the customers. • Attending the conference calls with the customers on compliance. • Conducting meetings with the internal teams and steering.

Role	Responsibility and Authority
Product / Department Head / Internal Audit Coordinators	• Implement the Integrated Information Security Management System and Cloud security best practices within product / Department. • Product / Department heads act as risk owners & will have the authority take decisions on risk, for their respective departments. • Obtain and communicate customer requirements to the appropriate personnel or functional organizations. • Ensure that qualified, skilled, and trained personnel and other resources are available to implement the Integrated Information security Management System. • Ensure integrity, quality, safety, optimal cost, schedule, performance, reliability, accuracy and maintainability of products and services in order to satisfy customer requirements • Ensure that the personnel comply with applicable standards, regulations, specifications, and documented procedures • Provide the corrective actions
Product Data Protection Officer (P-DPO)	• Heads & oversees the privacy implementation in their respective products/business units. • Maintains the Data inventory (Information Asset Register) for their respective product/business unit. • Reviews the documents pertaining to the common privacy practices, IAR in their respective teams. • Provides oversight and guidance to the PIMs in privacy related tasks, implementations in their respective products/business unit. • Co-ordinates with the Privacy Steering Committee on various activities related to privacy and compliance within their product/business unit. • Heads, authorizes, and reviews the RCA of privacy incidents • Serves as the first point of contact in case of any privacy incidents or escalations • Must be or report to the Head of the Business Function/Product
Member-Compliance Audit	• Establish and execute compliance monitoring programs around information technology. Participate in internal security assessments, internal audits, customer audits, compliance certifications (external audit), and customer security questionnaire responses. • Assists in creating policies and procedures to help reduce risk, meet regulatory requirements, and best business practices. • Performs Information security assessments and prepares findings and remediation reports. • Assists in updating and maintain policies, standards, and procedures documents.

Role	Responsibility and Authority
	• Evaluate security controls to ensure effectiveness and compliance, including managing the security control remediation efforts. • Coordinate with various teams in the organization regarding standards, regulations. • Coordinate with teams for Information Security awareness training. • Mapping and analyzing the adherence level with the applicable standards. • Performs other job-related duties as assigned.
Data Protection Officer (DPO)	• To inform and advise the controller or the processor and the employees who carry out processing of their obligations pursuant to the data privacy regulations. • To monitor compliance with this the applicable data protection laws, and with the policies of the controller or processor in relation to the protection of personal data, including the assignment of responsibilities, awareness-raising and training of staff involved in processing operations, and the related audits. • To provide advice were requested as regards the data protection impact assessment and monitor its performance • To cooperate with the supervisory/data protection regulatory authorities • To act as the contact point for the supervisory authority on issues relating to processing, including the prior consultation of certain types of processing of personally identifiable information (as maybe required by the laws) and to consult, where appropriate, with regard to any other matter related to it.
Privacy Implementation Member (PIM)	• Implements or assist in implementing the privacy controls and features • Provides reports of the consistency to the P-DPO on request. • Consults with the Privacy Team and/or Legal team on new activities or processes. • Conducts the Risk Assessment (DPIA) for their team's activities processes and products/features. • Co-operate during Privacy incidents by finding the root cause and works to fix it on priority. • Conduct privacy awareness trainings and exercises during team member on-boarding and periodically. • Ought to report directly to the P-DPO • Provide suggestions to the P-DPO on how to address privacy risks in a better way, proactively.
Lead - Privacy Operations & Management	• Establish and maintain the Privacy Program, which addresses the personal data management of both customers and employees • Aids the ISH in defining the Information Privacy Policy of the organization

Role	Responsibility and Authority
	• Serve as the internal point of contact for the organization's information privacy initiatives • Co-ordinate with the Services and Operations teams to operationalize the program across all the applicable business units • Facilitate Privacy Risk & Impact assessments as per the scope defined in the DPIA policy • Initiate, facilitate and promote activities to foster information privacy awareness within the organization • Perform ongoing monitoring of the compliance with the organization's policies related to information privacy • Work with the Legal team on negotiation of contracts with customers, vendors and other third parties. • Review the organization's policies pertaining to the Information Privacy Program • Work with the Incident Management team during incident analysis and investigations that have effect on the privacy of the applicable parties • Provide consultation to business personnel on methods to mitigate the risks identified • Conduct trainings to internal auditors on PIMS • Work with the Compliance team during internal and external audits to assess and review the implementation of the privacy controls and the maturity. • Review third party's privacy posture during vendor on-boarding especially when the third-party processes personal data on behalf of the organization or its products • Convert stakeholders' requirements into action plans for the organization, based on the applicable laws and lead the compliance program that follows
Data Privacy Analyst	• Work as part of the Privacy team and assist in the administration, management, of the Zoho's Privacy Program and related projects, such as the EU GDPR compliance program • Assist the DPO & the Privacy Lead in the handling and coordination of daily firm-wide data privacy exceptions, including but not limited to, response, investigation, logging, reporting and coordination. • Assist in the management and coordination of other on-going compliance, and projects. • Continuously assess Zoho's operations to develop policies, processes, and procedures related to Zoho's privacy practices and programs. • Remain well-informed and support the team members with questions related to Information Privacy Concepts.

Role	Responsibility and Authority
	• Work closely with internal stakeholders, such as legal teams and other corporate functions to analyze and respond to privacy related issues, in co-operation with the Privacy Lead. • Work with internal stakeholders to implement and to maintain privacy best practices, such as conducting Data Protection Impact Assessments. • Assist Information Security team in responding to customer related surveys and questionnaires regarding the Zoho's compliance initiatives. • Evaluate vendor's privacy stature during vendor on-boarding process, especially if the vendor processes personal data on behalf of the organization or its products.
Director of IT (DOIT)	• Reviews and approves procedures pertaining to handling some of the privacy and security compliance related processes. • Advises on ways to achieve intended outcomes with respect to addressing risks in processing data. • Enables / spearheads some operations to improve the overall working of the GRC program and serves as an important person in the privacy steering committee.
Central Security Team	• Accountable for the overall Information Security and Cloud security Program • Initiate, facilitate and promote activities related to security awareness in the organization • Conduct Security Risk & Impact assessments for any new product, technology, and architecture component. • Assist and guide the product security engineers on secure coding standards and security assessments guidelines within the product scope • Responsible for identifying and building security tools and frameworks to assist the development and operations teams • Evaluate evolving new technologies in the context of information security and provide guidance on secure adoption to the product teams • Closely work with the Incident management team during incident analysis and investigations.

3.4.7 Human Resource Policies and Practices

Zoho has defined policies and procedures on the intranet portal consisting of the HR processes covering the employee life cycle. These policies cover on-boarding, joining formalities, credential and reference checks, payroll processing, travel, leave and attendance management, rewards and recognition, performance review, employee benefits and employee separation. Third party service provider performs background checks for Zoho associates. The checks carried out include verification of educational qualifications and criminal checks as applicable for the associates.

Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.

The associates are also required to sign a Non- Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and Social Media policy on their first day of employment as part of the employee handbook acknowledgement formalities.

3.5 Risk Assessment

Zoho's risk assessment process identifies and manages risks that could potentially affect Zoho's ability to provide services to user entities. This ongoing process requires that Management identify significant risks inherent in products or services as they oversee their areas of responsibility. Zoho identifies the underlying sources of risk, measures the impact to organization, measures the likelihood, establishes acceptable risk tolerance levels, and implements appropriate measures to monitor and manage the risks. This process has identified risks resulting from the nature of the services provided by Zoho. Management has implemented various measures designed to manage these risks. Risks identified in this process include the following:

- Operational risk - changes in the environment, staff, or management personnel.
- Security risk – Security related vulnerabilities in the Corporate and IDC infrastructure which may impact confidentiality of client data and availability of services.
- Strategic risk - new technologies, changing business models, and shifts within the industry.
- Compliance - legal and regulatory changes.

3.6 Information and Communication

Zoho has procedures in place for user entities to report incidents and reach out for support. Roles and responsibilities of Zoho and Client are communicated to all the stake holders. Any upgrades, planned downtimes are communicated to the user entities in advance.

Zoho Intranet channels are an important medium for associate communication to know the policies and procedures. Dedicated portal for GRC (Governance, risk, and compliance) is in place for policies and procedures. The internal communication from the Senior Management or the support groups comes in the form of Blogs, emails, Newsletters, Zoho Connect Portal etc. The communication includes messages related to Security policies and procedures, new initiatives and tools, performance management, rewards, and recognitions etc.

Zoho communicates its commitment to security as a top priority for its customers via Master Service Agreement and Terms of Service.

Mock drill for BCP/DR is initiated on an annual basis at Zoho facilities and the results are communicated to the Top management (CEO, CFO & Directors) personnel.

Zoho Privacy team communicates changes to confidentiality commitments through Zoho Code of ethics, whenever applicable. Zoho security commitments to users and required security obligations are communicated to users during the induction program.

3.6.1 A brief description of the cyber security incident of Zoho ManageEngine products:

Zoho had identified critical vulnerabilities in the ManageEngine products - Desktop Central, Desktop Central MSP, Access Manager Plus, Password Manager Pro and PAM360. The said vulnerabilities were also notified by the Cybersecurity and Infrastructure Security Agency (CISA) of USA and the vulnerabilities were added to the National Vulnerability Database (NVD).

Desktop Central, Desktop Central MSP

Zoho identified a vulnerability due to authentication bypass in the product ManageEngine Desktop Central and Desktop Central MSP on December 1, 2021. An auto upgrade patch was pushed on December 3, 2021, to fix the issue on customer installations. An alert was also published by the CISA on December 6, 2021, in relation to the same and the same vulnerability was added to the National Vulnerability Database (NVD).

Access Manager Plus, Password Manager Pro and PAM360

Zoho also identified a vulnerability due to Unauthenticated Remote Code Execution (RCE) in the Password Manager Pro and PAM360 products and an Authenticated Remote Code Execution in the ManageEngine Access Manager Plus on June 21, 2022. The vulnerability was fixed on June 23, 2022, for PAM 360 and on June 24, 2022, for Access Manager Plus and Password Manager Pro products. The said vulnerability in the products was added to the national vulnerability database.

The same was communicated to all customers and a public announcement was made regarding the same on the ManageEngine website. The products are an on-premises product, and the data resides in the client environment. Zoho actively persuaded clients to update the patches to prevent an attack. Since the data resides in the clients' environment the impact analysis on the data exploitation / breach is the responsibility of the respective user entities who had been using the impacted product / version.

3.7 Monitoring

Zoho has developed an organization-wide Integrated Information Security & Privacy Manual (IISPM) based on the ISO27001 standard. The Information Security ('IS') Policy is structured and is made available to the Zoho associates through a Portal on the Intranet.

The Compliance team is responsible for monitoring compliance with the IISPM policy at Zoho. Internal audits are conducted by the Compliance team at half yearly intervals to monitor compliance with the policy. Any deviation from the laid down policies and procedures is noted as an exception and accordingly reported to Management for corrective action.

Processes and controls

Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.

Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.

Zoho has a defined procedure for the Internal audits and is closely monitored by the Director of Compliance (DOC). The Compliance team conducts an internal assessment of services delivered to the user entities on a

half-yearly basis and the internal audit program plan for the same is approved by the Information Security Compliance Manager and the Top Management (Vice president).

On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.

Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.

A contract is defined, documented, and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses. The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.

Risk Management and Compliance

On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.

Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis. Zoho also monitors the service levels and commitments of the vendors on a periodical basis.

The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.

On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.

Management establishes an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.

Human Resource

Zoho has a Human Resource Security policy, which is defined by the Assistant Manager - HR Operations and approved by the Senior Manager - HR on an annual basis. The policy is made available to the Zoho associates through Intranet (Zoho People). Procedures for background verification of Zoho associates is defined as part of Human Resource Security Policy by the Assistant Manager-HR Operations and approved by the Senior Manager-HR on an annual basis.

Zoho has a defined Code of Ethics document that is reviewed and approved by the Manager - HR on an annual basis and it is made available on Intranet to the associates. The Code defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behaviour, and data privacy and protection.

Whistle Blower mechanism is defined as part of Code of Ethics document and it provides guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance etc., through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation. In case of any non-compliance with the policies, disciplinary action is taken in line with policy.

Further, Zoho has defined procedures for periodic performance appraisals including the review and assessment of professional development activities.

Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people.

Upon new associates joining Zoho, a Background Check (BGC) is performed by the third-party service providers. A BGC report is provided to Zoho on completion of the background check and in case of a negative result, the employee is terminated.

Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.

Further, Zoho has a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which is reviewed and approved by Senior Manager-HR on an annual basis. Zoho HR Team has defined job descriptions specifying the responsibilities for key job positions and approved by the Senior Manager-HR on an annual basis.

Physical Security

Zoho has defined and documented Physical Security Policy which is reviewed and approved by the Head of Safety and Security on an annual basis. The Policy includes the physical access restrictions to the NOC / Zorro processing area.

For new associates / trainees / contractors joining Zoho, the Physical Security team /Building Management System Team issues an access card to the associate based on the request raised by HR to grant physical access. Physical Security team also provides photo based ID cards for the Zoho associates. The ID cards / badges are distinguished based on the colour of the tags described in the HR policy.

In case an access card is lost, the associate raises a request in Zoho people. Based on the request, the Physical Security team/Building Management System Team deactivates the old ID card and issues a new physical ID card.

Upon an associate or a contractor leaving Zoho or in case of absconding associates, the HR team updates separation details in HRMS application and also sends an e- mail to the Physical Security team notifying the leavers. Based on the email, Physical Security team revokes the physical access card on the last working day.

Entry/exit points are manned 24x7 by the Security personnel restricting access to authorized individuals.

Entry and Exit details of the vendors / visitors to Zoho facilities are recorded through Visitor Management System (VMS) / visitor register. Laptops of the vendors/visitors are declared at the entrance of the Zoho facilities and recorded.

Proximity card-based access control system is installed at the entry / exit points within the facility. In addition, access to the Zoho Server room, NOC room, Switch room, Zorro Workspace and asset storage room is restricted using proximity card-based access control system and PIN based authentication.

Zoho premises and server rooms are monitored through Closed-Circuit Television (CCTV) cameras. CCTV recordings are retained for 60 days.

Logical Security

Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.

Access security:

The policies and procedures covering the logical access and operations of NOC are defined by the NOC Project Coordinator/ Senior NOC Engineer as part of the Network Operation Center - Policies and Procedures document and is approved by the NOC manager on an annual basis. This policy is hosted on NOC's intranet site with access available to the designated team members.

For newly joined associates, trainees, contractors, the HR team creates an account in ZohoPeople (Control Panel) and once the account is created, AD account is auto created by the system. The respective manager also creates a request for providing workstation to the associate in ZohoPeople and the same is assigned and actioned upon by the SysAdmin team.

In case of an associate leaving Zoho, the HR team disables the account in ZohoPeople (Control Panel). The HR notifies the SysAdmin / Zorro team and the SysAdmin / Zorro team disables the logical access of the associate. For tools such as Wiki, MI, SDP, ZAC and Password Manager Pro (managed by Zorro team) a request for new access and request for access revocation is sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team. The access to the tools are granted / revoked by the Zorro Manager.

Logical access to the tools (managed by NOC team) used for performing NOC's daily operations are granted/revoked by the Senior NOC Member based on the approval of the NOC Manager in the Zoho Creator tool where the request is raised by the Senior NOC Member.

Client servers and data can be accessed through IAN VPN or the dedicated IAN servers in the Zoho facilities.

Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.

Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager. Further, the access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro TM based on the IDC access revocation process on a timely manner.

Authentication of users to IDC servers is managed through Password Manager Pro tool. Passwords are auto generated based on the password complexity and other password parameters defined in the tool. Passwords of vendor default account in the production servers are changed on a periodical basis and access is restricted to IDC users.

Log of activities performed by users in IDC servers are captured and stored after each session in the Zoho Logs server and the same is available for review. Privileged access to servers is restricted to authorized personnel from the Zorro team

User Access Review of users with access to IAM Roles that grant access to the products and users with access to Zodoor and IDC network are reviewed by the manager / Department Head / Admin on a yearly basis. Corrective actions, if any, are taken on a timely manner.

Authentication:

Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network. Authentication of users to Zoho products are governed through IAM through which the password configuration including password complexity and lockout is enforced. Access to Zoho services for Zoho support admin is defined through IAM. Zoho support admin access is provisioned by the IAM team after obtaining approval from authorized personnel. In case of an associate from Service/Support team leaving Zoho or transferring out of the team, a request is raised by the product manager to the IAM team. Based on this request the IAM team revokes the Zoho support access of this associate.

Access to Corporate VPN is authenticated with Zoho users' AD account by the Zoho Sysadmin team.

Network Security

Zoho has a Network diagram detailing the network devices such as firewalls and switches is maintained by the NOC Manager. Further, access to the network devices are restricted to designated members to prevent unauthorized access.

The NOC team adds / removes / modifies firewall rules based on the requests raised by Zoho Product Teams through the Firewall Access Form in the Zoho Creator tool. For the changes to the firewall, the approval is obtained from the respective Product Manager and also from the SysAdmin or Zorro team as a second level approval.

When the NOC team undertakes configuration/ device changes, the Senior NOC Engineer raises a request via the Change Control Form in the Zoho Creator tool which is approved by the NOC Manager.

On a half-yearly basis, the NOC Engineers review the existing firewall rules and the same is approved by the NOC Manager. In the case of any deviations noted during the firewall review, the NOC Engineer makes the necessary changes in the firewall ruleset and tracks the deviations to closure.

On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.

Access to Site24x7 for Zorro TM is managed through common login credentials maintained in the in-house developed Zoho Wiki Tool.

Network Monitoring:

The network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.

Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyze the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool. Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.

Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined. Further, the monitoring of Anti-Virus console is performed on a real time basis by the IT Team.

The NOC team uses an in-house tool (DeviceExpert) to backup network device configurations on a daily (incremental backup) and weekly (full backup). In case of a backup failure, an automated email is triggered, and remediation action is taken by NOC team.

Encryption:

Zoho follows the encryption methods as communication to the customers. Zoho employs the following methods of encryption.

- Encryption of data in transit
- Encryption of data at rest
- The hard disks used by Zoho are encrypted (Full Disk Encryption ‘FDE’)
- Application-level encryption

Zoho Key Management service team implements encryption of data at rest (including usage of FDE) to protect customer data based on the business requirement for Zoho Products. Zoho also uses encryption for its emails. The encryption is based on the standard AES 256 algorithm. Zoho has defined policies and procedures for encryption as a part of KMS policy, and this policy is reviewed and approved on a timely basis. Zoho uses in-house Key Management Service (KMS) to create, store and manages keys across all Zoho services. Access to KMS server is restricted. The new request is provided by authorized personnel based on approval from Manager in KMS team.

Zoho Cloud products use TLS encryption for data that are transferred through public networks.

Change Management

Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes, which define the process of initiation, approval, review and implementation. The policy is reviewed and approved on an annual basis. Support documents including the system flow diagrams and other design documents are maintained and are made available to the respective team members of Zoho.

Secure coding practices are defined and communicated to the respective personnel as part of the Zoho's SDLC process.

Product descriptions, help documents and terms of usage / service are defined and are made available to the customers via corporate website.

Application Changes:

Zoho has defined Software Development Life Cycle document prescribing the lifecycle of all its products through the stages of design, development, testing and implementation. The documents are reviewed and approved by the team leads from the respective Product Teams on an annual basis.

Zoho maintains a dedicated Development and test environment, which is separate from the Production environment for its applications.

The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.

The developed code is tested using the in-house CM tool prior to check- in. Once the code is checked-in, the Quality Assurance (QA) team executes the quality tests in the build in the local (testing) environment and the changes are tracked by the respective product teams through Creator tool.

On completion of the quality checks by the Quality Assurance team, a QA report is generated and in case of any issues/errors in the report, it is communicated to the developers for resolution. On resolution, a sign-off is provided by the QA Team and then the code is deployed in the production environment by the respective product team.

Infrastructure Changes:

When the NOC team undertakes configuration/ device changes, the Senior NOC Engineer raises a request via the Change Control Form in the Zoho Creator tool which is approved by the NOC Manager.

Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis. Patches and upgrades in relation to the infrastructure (Operating System and Databases) within the IDCs are initially tested in a local environment/ test lab, then moved to a DR DC following which these changes are implemented in the IDC after obtaining approval from the Zorro Manager.

Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.

Incident Handling

Zoho has defined an Incident Management System Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.

Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.

The alerts are triggered by the monitoring tools and once an alert is triggered an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders, where necessary. The relevant product team performs RCA, and the action points are identified for implementation. The incident ticket is updated.

An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.

Customer Service Handling

The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.

Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications.

Based on the support requested by the customer via email / phone / chat, an automated ticket is generated in the Zoho Desk Portal which is assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers.

Data Backup and Restoration

The Zorro team has configured the ZAC tool for daily incremental and weekly full backups of the database servers. The backups are retained for a period of 3 months. In case of a backup failure, an automated email is sent to the Zorro team and appropriate corrective action is taken.

Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.

Availability

The Zorro team has defined a Zoho Data Center Operations document defining the procedures relating to day-to-day operations of Zorro including procedures for degaussing the disks. The document is prepared by the Zorro team and approved by the Director of Network and IT Infrastructure. The documented is reviewed and approved by the Director on an annual basis.

The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.

Zoho ensures availability of data centres through redundant networks in the data centres. Redundancy of internet connectivity is also ensured via utilization of separate ISP.

IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.

The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.

Asset Management

Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team. Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.

Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.

The storage devices are disposed securely using secure disposal methods by the Zorro team. The failed hard disk drives are degaussed prior to disposal / replacement.

Data Privacy

Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis. Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President. THE RACI matrix (Responsible, Accountable, Consulted, Informed) matrix is available to ensure the responsibility is assigned to the authorized personnel.

The Zoho compliance team conducts internal audit of Zoho's information security and privacy controls on a half-yearly basis. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.

The entity provides updated privacy training and awareness to personnel that includes defining what constitutes personal information and what personal information is considered sensitive.

On an annual basis, the privacy staff obtains a list of paid vendors or other third parties and identifies those that process personal information. The privacy staff also reviews the contracts with those vendors or other third parties to determine whether the contracts contain privacy and security commitments and system requirements that are consistent with those of the entity commitments for privacy and security.

Collection and Use:

The entity provides notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes are made to the entity's privacy practices). The notice is:
1) readily accessible and made available to the data subject.
2) Provided in a timely manner to the data subjects
3) Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity.
4) informs data subjects of a change to a previously communicated privacy notice
5) Documents the changes to privacy practices that were communicated to data subjects.

Members of the privacy staff determine whether personal information is collected only for the purposes identified in the privacy notice and only the minimum necessary personal information is collected to fulfil the business purpose by
1) Reviewing and approving system change requests, when changes involve use of personal information or collection of new personal information.
2) Reviewing the privacy policies and personal information collection methods of third parties prior to contract execution.
3) Reviewing contracts to determine whether they include provisions requiring that personal information be collected fairly without intimidation or deception and lawfully adhering to all relevant laws and regulations.

On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects. On an annual basis, the Director of Compliance (DOC) reviews the information classification policy for personal and special category of data to ensure the definition of sensitive personal information is properly delineated and communicated to personnel.

Members of the privacy staff verify that the entity has legal ground to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, members of the privacy staff verify, on a test basis, that the entity has requested and received explicit written consent from the data subjects, when such consent is required.

The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.

The Privacy Team has defined policies and procedures to notify data subjects of how to update or correct personal information held by the entity. The Director of Compliance (DOC) annually reviews cases that involve disagreements over the accuracy of personal data and also denial of data requests from subjects to validate the appropriate justifications provided thereof.

Privacy Impact Assessment (PIA) is conducted for system changes to assess for privacy implications. Personnel who are authorized to make system changes are trained to perform PIA.

The entity's application(s) provide for user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.

On an annual basis the entity reviews privacy policies to ensure that personal information is required to be used in
1) Conformity with the purposes identified in the entity's privacy notice.
2) Conformity with the consent received from the data subject.
3) Compliance with applicable laws and regulations.

Choice and Consent

Zoho's Privacy Policy includes the below policy around Choice and Consent:
1) Consent is obtained before the personal information is processed or handled.
2) To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences.
3) When authorization is required (explicit consent), the authorization is obtained in writing.
4) Implicit consent has clear actions on how a data subject opts out.
5) Action by a data subject to constitute valid consent.
6) Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.

The privacy team has established procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent. The privacy team has also established procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.

The privacy staff reviews relevant privacy laws and regulations to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data. They also review and update the entity's policies for conformity to the requirement.

Privacy practices – Retention and Disclosure:

The Director of Compliance and the General Counsel reviews the privacy notice and documents his / her approval that the notice includes the following disclosures:

1) Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information
2) Policies regarding retention, sharing, disclosure, and disposal of their personal information
3) The mechanism(s) to access, make changes to, or make inquiries regarding their personal information
4) Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.

On an annual basis the entity reviews privacy policies and procedures to ensure that personal information is used in
1) Conformity with the purposes identified in the entity's privacy notice.
2) Conformity with the consent received from the data subject.
3) Compliance with applicable laws and regulations."

The entity has documented its personal information retention policies and procedures, which are reviewed on at least an annual basis by legal counsel for consistency with applicable laws and regulations. The policy specifies:
1) The system processes in place to delete information in accordance with specific retention requirements.
2) Deletion of backup information in accordance with a defined schedule.
3) Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention.
4) Annually reviews information marked for retention.
An annual review of the organization's data inventory is performed to verify that the documentation is kept current and includes the location of the data, a description of the data, and identified data owners.

When consent is required, business unit personnel implement a process for obtaining consent. Updates to the consent process are reviewed and approved by the Director of Compliance (DOC).

The Director of Compliance (DOC) established a 'Subject Access Request Policy' that defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information. The policy is reviewed and approved on an annual basis by the Director of Compliance.

Further, on an annual basis, the Director of Compliance (DOC) reviews reports that summarize the response time to data subjects whose access request of personal information has been denied and reasons for such denials, as well as any communications regarding challenges.

Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing. When required, consent of the data subject is obtained prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.

A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.

Privacy related complaints are investigated by the privacy team to identify whether there were incidents of unfair or unlawful practices.

A message is sent to the privacy staff informing them of unauthorized disclosures and potential disclosures detected as part of the incident management process. RCA is prepared by the Security and Compliance team upon which incidents flagged as privacy issues are resolved.

Business Continuity

Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.

Zoho has a Disaster Recovery Data Center (DR DC) to ensure the business continuity. On an annual basis, the Zorro team switches the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required. This is done using the ZAC tool with the approval of the Zorro Manager.

Environmental Safeguards

Planned Preventive Maintenance (PPM) is performed on quarterly basis by the third parties to the UPS, fire extinguishers, smoke detectors, water sprinkler, cooling systems, and generators.

Environmental safeguards are installed in Zoho facilities comprising of the following:
- Cooling Systems
- UPS with Battery and diesel generator back-up
- Smoke detectors
- Water sprinklers
- Fire resistant floors
- Fire extinguisher

Mock Fire drills are conducted by Safety Security team of Zoho on an annual basis to assess the readiness of the workforce for evacuation during a disaster.

Zoho cloud products uses ‘Zoho Logs' that captures the log of all events in an application. The access to logs is restricted to the authorized personnel only

Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.

HIPAA Compliance

Zoho serves the clients who are in compliance with Health Insurance Portability and Accountability Act (‘HIPAA’). However, the responsibility of Zoho is only to the extent as that of a ‘Business Associate’ and not as that of a ‘Covered Entity’, as defined in the HIPAA. Further, Zoho in not involved in directly collecting the Electronic Protected Health Information (ePHI) from the data subjects.

Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA. The Director of Compliance oversees and is responsible for the compliance and identification of ePHI data.

Zoho maintains signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA apply to subcontractors in the same manner as requirements apply to contracts or other arrangements between a covered entity and business associate. Zoho cloud products provides the log of activities performed by the users. The logs are stored in Zoho logs and access is restricted to the authorized personnel only. The Zoho Logs access is restricted to the respective product admins.

3.8 HIPAA and Trust Service Principal

Zoho's control environment reflects the position taken by management, its Corporate Directors, and others concerning the importance of controls and the emphasis given to controls in its policies, procedures, methods, and organizational structure.

The Health Insurance Portability and Accountability Act (HIPAA) statements and trust principal common to Security, Availability, Confidentiality, Processing Integrity and Privacy Trust Principals are listed below:

Subpart	HIPAA Section	Section Title
C – Security	§164.306	Administrative safeguards

HIPAA §164.306 (a) General requirements. Covered entities and business associates must do the following: (1) Ensure the confidentiality, integrity, and availability of all electronic protected health information the covered entity or business associate creates, receives, maintains, or transmits. (2) Protect against any reasonably anticipated threats or hazards to the security or integrity of such information. (3) Protect against any reasonably anticipated uses or disclosures of such information that are not permitted or required under subpart E of this part. (4) Ensure compliance with this subpart by its workforce. (b) Flexibility of approach (1) Covered entities and business associates may use any security measures that allow the covered entity or business associate to reasonably and appropriately implement the standards and implementation specifications as specified in this subpart. (2) In deciding which security measures to use, a covered entity or business associate must take into account the following factors: (i) The size, complexity, and capabilities of the covered entity or business associate. (ii) The covered entity's or the business associate's technical infrastructure, hardware, and software security capabilities. (iii) The costs of security measures. (iv) The probability and criticality of potential risks to electronic protected health information. (c) Standards. A covered entity or business associate must comply with the applicable standards as provided in this section and in §§164.308, 164.310, 164.312, 164.314 and 164.316 with respect to all electronic protected health information.

(d) Implementation specifications. In this subpart:

(1) Implementation specifications are required or addressable. If an implementation specification is required, the word "Required" appears in parentheses after the title of the implementation specification. If an implementation specification is addressable, the word "Addressable" appears in parentheses after the title of the implementation specification.
(2) When a standard adopted in § 164.308, § 164.310, § 164.312, § 164.314, or § 164.316 includes required implementation specifications, a covered entity or business associate must implement the implementation specifications.
(3) When a standard adopted in § 164.308, § 164.310, § 164.312, § 164.314, or § 164.316 includes addressable implementation specifications, a covered entity or business associate must -

(i) Assess whether each implementation specification is a reasonable and appropriate safeguard in its environment, when analyzed with reference to the likely contribution to protecting electronic protected health information; and
(ii) As applicable to the covered entity or business associate -
(A) Implement the implementation specification if reasonable and appropriate; or
(B) If implementing the implementation specification is not reasonable and appropriate -

(e) Maintenance. A covered entity or business associate must review and modify the security measures implemented under this subpart as needed to continue provision of reasonable and appropriate protection of electronic protected health information, and update documentation of such security measures in accordance with §164.316(b)(2)(iii).

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

Subpart	HIPAA Section	Section Title
C – Security	§164.308	Administrative safeguards

HIPAA §164.308(a)(1)(i) Standard: Security management process. Implement policies and procedures to prevent, detect, contain, and correct security violations.

CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

HIPAA §164.308(a)(1)(ii)(A) Risk analysis (Required). Conduct an accurate and thorough assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of electronic protected health information held by the covered entity or business associate.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

CC4.1 - COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.

CC4.2 - COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

HIPAA §164.308(a)(1)(ii)(A) Risk analysis (Required). Conduct an accurate and thorough assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of electronic protected health information held by the covered entity or business associate.

A1.1 - The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

CC9.1 - The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.

CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.308(a)(1)(ii)(B) Risk management (Required). Implement security measures sufficient to reduce risks and vulnerabilities to a reasonable and appropriate level to comply with §164.306(a).

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

HIPAA §164.308(a)(1)(ii)(C) Sanction policy (Required). Apply appropriate sanctions against workforce members who fail to comply with the security policies and procedures of the covered entity or business associate.

CC1.1 - COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

HIPAA §164.308(a)(1)(ii)(D) Information system activity review (Required). Implement procedures to regularly review records of information system activity, such as audit logs, access reports, and security incident tracking reports.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's

HIPAA §164.308(a)(1)(ii)(D) Information system activity review (Required). Implement procedures to regularly review records of information system activity, such as audit logs, access reports, and security incident tracking reports.

ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

HIPAA §164.308(a)(2) Standard: Assigned security responsibility. Identify the security official who is responsible for the development and implementation of the policies and procedures required by this subpart for the covered entity or business associate.

CC1.3 - COSO Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.

CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

HIPAA §164.308(a)(3)(i) Standard: Workforce security. Implement policies and procedures to ensure that all members of its workforce have appropriate access to electronic protected health information, as provided under paragraph (a)(4) of this section, and to prevent those workforce members who do not have access under paragraph (a)(4) of this section from obtaining access to electronic protected health information.

CC1.1 - COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

HIPAA §164.308(a)(3)(i) Standard: Workforce security. Implement policies and procedures to ensure that all members of its workforce have appropriate access to electronic protected health information, as provided under paragraph (a)(4) of this section, and to prevent those workforce members who do not have access under paragraph (a)(4) of this section from obtaining access to electronic protected health information.
CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives. CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives. CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.308(a)(3)(ii)(A) Authorization and/or supervision (Addressable). Implement procedures for the authorization and/or supervision of workforce members who work with electronic protected health information or in locations where it might be accessed.
CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized. CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives. CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives. CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives. CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

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HIPAA §164.308(a)(3)(ii)(B) Workforce clearance procedure (Addressable). Implement procedures to determine that the access of a workforce member to electronic protected health information is appropriate.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.308(a)(3)(ii)(C) Termination procedures (Addressable). Implement procedures for terminating access to electronic protected health information when the employment of, or other arrangement with, a workforce member ends or as required by determinations made as specified in paragraph (a)(3)(ii)(B) of this section.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

HIPAA §164.308(a)(3)(ii)(C) Termination procedures (Addressable). Implement procedures for terminating access to electronic protected health information when the employment of, or other arrangement with, a workforce member ends or as required by determinations made as specified in paragraph (a)(3)(ii)(B) of this section.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.308(a)(4)(i) Standard: Information access management. Implement policies and procedures for authorizing access to electronic protected health information that are consistent with the applicable requirements of subpart E of this part.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.308(a)(4)(ii)(A) Isolating health care clearinghouse functions (Required). If a health care clearinghouse is part of a larger organization, the clearinghouse must implement policies and procedures that protect the electronic protected health information of the clearinghouse from unauthorized access by the larger organization.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.308(a)(4)(ii)(B) Access authorization (Addressable). Implement policies and procedures for granting access to electronic protected health information, for example, through access to a workstation, transaction, program, process, or other mechanism.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

HIPAA §164.308(a)(4)(ii)(B) Access authorization (Addressable). Implement policies and procedures for granting access to electronic protected health information, for example, through access to a workstation, transaction, program, process, or other mechanism.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.308(a)(4)(ii)(C) Access establishment and modification (Addressable). Implement policies and procedures that, based upon the covered entity's or the business associate's access authorization policies, establish, document, review, and modify a user's right of access to a workstation, transaction, program, or process.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.308(a)(5)(i) Standard: Security awareness and training. Implement a security awareness and training program for all members of its workforce (including management).
CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control. CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

HIPAA §164.308(a)(5)(ii)(A) Security reminders (Addressable). Periodic security updates.
CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control. CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

HIPAA §164.308(a)(5)(ii)(B) Protection from malicious software (Addressable). Procedures for guarding against, detecting, and reporting malicious software.
CC6.8 - The entity implements controls to prevent or detect and act upon the introduction of unauthorized or malicious software to meet the entity's objectives.

HIPAA §164.308(a)(5)(ii)(C) Log-in monitoring (Addressable). Procedures for monitoring log-in attempts and reporting discrepancies.
CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives. CC6.1 The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives. CC6.2 Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized. CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives. CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.308(a)(5)(ii)(D) Password management (Addressable). Procedures for creating, changing, and safeguarding passwords.
CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 -The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.308(a)(6)(i) Standard: Security incident procedures. Implement policies and procedures to address security incidents.

CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

HIPAA §164.308(a)(6)(ii) Implementation specification: Response and reporting (Required). Identify and respond to suspected or known security incidents; mitigate, to the extent practicable, harmful effects of security incidents that are known to the covered entity or business associate; and document security incidents and their outcomes.

CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

HIPAA §164.308(a)(7)(i) Standard: Contingency plan. Establish (and implement as needed) policies and procedures for responding to an emergency or other occurrence (for example, fire, vandalism, system failure, and natural disaster) that damages systems that contain electronic protected health information.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

HIPAA §164.308(a)(7)(ii)(A) Data backup plan (Required). Establish and implement procedures to create and maintain retrievable exact copies of electronic protected health information.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

HIPAA §164.308(a)(7)(ii)(B) Disaster recovery plan (Required). Establish (and implement as needed) procedures to restore any loss of data.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

HIPAA §164.308(a)(7)(ii)(C) Emergency mode operation plan (Required). Establish (and implement as needed) procedures to enable continuation of critical business processes for protection of the security of electronic protected health information while operating in emergency mode.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

A1.1 - The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

HIPAA §164.308(a)(7)(ii)(D) Testing and revision procedures (Addressable). Implement procedures for periodic testing and revision of contingency plans.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

A1.1 - The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

HIPAA §164.308(a)(7)(ii)(E) Applications and data criticality analysis (Addressable). Assess the relative criticality of specific applications and data in support of other contingency plan components.

A1.3: The entity tests recovery plan procedures supporting system recovery to meet its objectives

CC6.4 The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

A1.1 - The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

HIPAA §164.308(a)(8) Standard: Evaluation. Perform a periodic technical and nontechnical evaluation, based initially upon the standards implemented under this rule and, subsequently, in response to environmental or operational changes affecting the security of electronic protected health information, that establishes the extent to which a covered entity's or business associate's security policies and procedures meet the requirements of this subpart.

CC4.1 - COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.

CC4.2 - COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.

HIPAA §164.308(a)(8) Standard: Evaluation. Perform a periodic technical and nontechnical evaluation, based initially upon the standards implemented under this rule and, subsequently, in response to environmental or operational changes affecting the security of electronic protected health information, that establishes the extent to which a covered entity's or business associate's security policies and procedures meet the requirements of this subpart.
CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.
CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.
CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

HIPAA §164.308(b)(1) Business associate contracts and other arrangements. A covered entity may permit a business associate to create, receive, maintain, or transmit electronic protected health information on the covered entity's behalf only if the covered entity obtains satisfactory assurances, in accordance with §164.314(a), that the business associate will appropriately safeguard the information. A covered entity is not required to obtain such satisfactory assurances from a business associate that is a subcontractor.
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.308(b)(2) A business associate may permit a business associate that is a subcontractor to create, receive, maintain, or transmit electronic protected health information on its behalf only if the business associate obtains satisfactory assurances, in accordance with §164.314(a), that the subcontractor will appropriately safeguard the information.
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.308(b)(3) Implementation specifications: Written contract or other arrangement (Required). Document the satisfactory assurances required by paragraph (b)(1) or (b)(2) of this section through a written contract or other arrangement with the business associate that meets the applicable requirements of §164.314(a).
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

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Subpart	HIPAA Section	Section Title
C – Security	§164.310	Physical safeguards

HIPAA §164.310(a)(1) Standard: Facility access controls. Implement policies and procedures to limit physical access to its electronic information systems and the facility or facilities in which they are housed, while ensuring that properly authorized access is allowed.
CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives. CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

HIPAA §164.310(a)(2)(i) Contingency operations (Addressable). Establish (and implement as needed) procedures that allow facility access in support of restoration of lost data under the disaster recovery plan and emergency mode operations plan in the event of an emergency.
A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives. A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

HIPAA §164.310(a)(2)(ii) Facility security plan (Addressable). Implement policies and procedures to safeguard the facility and the equipment therein from unauthorized physical access, tampering, and theft.
CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives. CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

HIPAA §164.310(a)(2)(iii) Access control and validation procedures (Addressable). Implement procedures to control and validate a person's access to facilities based on their role or function, including visitor control, and control of access to software programs for testing and revision.
CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

HIPAA §164.310(a)(2)(iv) Maintenance records (Addressable). Implement policies and procedures to document repairs and modifications to the physical components of a facility which are related to security (for example, hardware, walls, doors, and locks).

CC5.3 - COSO Principle 12: The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.

CC6.4 The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

HIPAA §164.310(b) Standard: Workstation use. Implement policies and procedures that specify the proper functions to be performed, the manner in which those functions are to be performed, and the physical attributes of the surroundings of a specific workstation or class of workstation that can access electronic protected health information.

CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.4 The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

HIPAA §164.310(c) Standard: Workstation security. Implement physical safeguards for all workstations that access electronic protected health information, to restrict access to authorized users.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

HIPAA §164.310(d)(1) Standard: Device and media controls. Implement policies and procedures that govern the receipt and removal of hardware and electronic media that contain electronic protected health information into and out of a facility, and the movement of these items within the facility.

CC5.3 - COSO Principle 12: The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

HIPAA §164.310(d)(2)(i) Disposal (Required). Implement policies and procedures to address the final disposition of electronic protected health information, and/or the hardware or electronic media on which it is stored.

P4.1 - The entity limits the use of personal information to the purposes identified in the entity's objectives related to privacy.

P4.2 - The entity retains personal information consistent with the entity's objectives related to privacy.

P4.3 - The entity securely disposes of personal information to meet the entity's objectives related to privacy.

C1.2 -The entity disposes of confidential information to meet the entity's objectives related to confidentiality.

HIPAA §164.310(d)(2)(ii) Media re-use (Required). Implement procedures for removal of electronic protected health information from electronic media before the media are made available for re-use.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

HIPAA §164.310(d)(2)(ii) Media re-use (Required). Implement procedures for removal of electronic protected health information from electronic media before the media are made available for re-use.

P4.2 - The entity retains personal information consistent with the entity's objectives related to privacy.

P4.3 - The entity securely disposes of personal information to meet the entity's objectives related to privacy.

C1.2 -The entity disposes of confidential information to meet the entity's objectives related to confidentiality.

CC5.3 - COSO Principle 12: The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

HIPAA §164.310(d)(2)(iii) Accountability (Addressable). Maintain a record of the movements of hardware and electronic media and any person responsible therefore.

CC6.4 The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

HIPAA §164.310(d)(2)(iv) Data backup and storage (Addressable). Create a retrievable, exact copy of electronic protected health information, when needed, before movement of equipment.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

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Subpart	HIPAA Section	Section Title
C – Security	§164.312	Technical safeguards

HIPAA §164.312(a)(1) Standard: Access control. Implement technical policies and procedures for electronic information systems that maintain electronic protected health information to allow access only to those persons or software programs that have been granted access rights as specified in §164.308(a)(4).

CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

HIPAA §164.312(a)(2)(i) Unique user identification (Required). Assign a unique name and/or number for identifying and tracking user identity.

CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

HIPAA §164.312(a)(2)(ii) Emergency access procedure (Required). Establish (and implement as needed) procedures for obtaining necessary electronic protected health information during an emergency.

CC6.1 The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.2 Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

A1.1 - The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

HIPAA §164.312(a)(2)(iii) Automatic logoff (Addressable). Implement electronic procedures that terminate an electronic session after a predetermined time of inactivity.

CC6.1 The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.2 Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

HIPAA §164.312(a)(2)(iv) Encryption and decryption (Addressable). Implement a mechanism to encrypt and decrypt electronic protected health information.

CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity’s objectives.

HIPAA §164.312(b) Standard: Audit controls. Implement hardware, software, and/or procedural mechanisms that record and examine activity in information systems that contain or use electronic protected health information.

CC3.1: COSO Principle 6: The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives

CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

HIPAA §164.312(b) Standard: Audit controls. Implement hardware, software, and/or procedural mechanisms that record and examine activity in information systems that contain or use electronic protected health information.

CC7.1 - To meet its objectives, the entity uses detection and monitoring procedures to identify (1) changes to configurations that result in the introduction of new vulnerabilities, and (2) susceptibilities to newly discovered vulnerabilities.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

HIPAA §164.312(c)(1) Standard: Integrity. Implement policies and procedures to protect electronic protected health information from improper alteration or destruction.

CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity’s objectives.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

PI1.3 - The entity implements policies and procedures over system processing to result in products, services, and reporting to meet the entity’s objectives.

HIPAA §164.312(c)(2) Implementation specification: Mechanism to authenticate electronic protected health information (Addressable).Implement electronic mechanisms to corroborate that electronic protected health information has not been altered or destroyed in an unauthorized manner.

CC6.1 The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.2 Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

HIPAA §164.312(d) Standard: Person or entity authentication. Implement procedures to verify that a person or entity seeking access to electronic protected health information is the one claimed.

CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.312(e)(1) Standard: Transmission security. Implement technical security measures to guard against unauthorized access to electronic protected health information that is being transmitted over an electronic communications network.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

HIPAA §164.312(e)(2)(i) Integrity controls (Addressable). Implement security measures to ensure that electronically transmitted electronic protected health information is not improperly modified without detection until disposed of.
CC6.1 The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives. CC6.2 Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized. CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries. CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

HIPAA §164.312(e)(2)(ii) Encryption (Addressable). Implement a mechanism to encrypt electronic protected health information whenever deemed appropriate.
CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives. CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

Subpart	HIPAA Section	Section Title
C – Security	§164.314	Organizational requirements

HIPAA §164.314(a)(1) Standard: Business associate contracts or other arrangements. The contract or other arrangement required by §164.308(b)(3) must meet the requirements of paragraph (a)(2)(i), (a)(2)(ii), or (a)(2)(iii) of this section, as applicable.
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.314 (a): (2) Implementation specifications (Required). (i) Business associate contracts. The contract must provide that the business associate will— (A) Comply with the applicable requirements of this subpart; (B) In accordance with §164.308(b)(2), ensure that any subcontractors that create, receive, maintain, or transmit electronic protected health information on behalf of the business associate agree to comply with the applicable requirements of this subpart by entering into a contract or other arrangement that complies with this section; and (C) Report to the covered entity any security incident of which it becomes aware, including breaches of unsecured protected health information as required by §164.410.
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.314(a)(2)(ii) Other arrangements. The covered entity is in compliance with paragraph (a)(1) of this section if it has another arrangement in place that meets the requirements of § 164.504(e)(3).
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.314(a)(2)(iii) Business associate contracts with subcontractors. The requirements of paragraphs (a)(2)(i) and (a)(2)(ii) of this section apply to the contract or other arrangement between a business associate and a subcontractor required by §164.308(b)(4) in the same manner as such requirements apply to contracts or other arrangements between a covered entity and business associate.
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.314(b)(1) Standard: Requirements for group health plans. Except when the only electronic protected health information disclosed to a plan sponsor is disclosed pursuant to §164.504(f)(1)(ii) or (iii), or as authorized under §164.508, a group health plan must ensure that its plan documents provide that the plan sponsor will reasonably and appropriately safeguard electronic protected health information created, received, maintained, or transmitted to or by the plan sponsor on behalf of the group health plan.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.314(b)(2) Implementation specifications (Required). The plan documents of the group health plan must be amended to incorporate provisions to require the plan sponsor to— §164.314(b)(2)(i) Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic protected health information that it creates, receives, maintains, or transmits on behalf of the group health plan; §164.314(b)(2)(ii) Ensure that the adequate separation required by §164.504(f)(2)(iii) is supported by reasonable and appropriate security measures; §164.314(b)(2)(iii) Ensure that any agent to whom it provides this information agrees to implement reasonable and appropriate security measures to protect the information; and §164.314(b)(2)(iv) Report to the group health plan any security incident of which it becomes aware
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
C – Security	§164.316	Policies and procedures and documentation requirements

HIPAA §164.316(a) A covered entity or business associate must, in accordance with §164.306:
(a) Standard: Policies and procedures. Implement reasonable and appropriate policies and procedures to comply with the standards, implementation specifications, or other requirements of this subpart, taking into account those factors specified in §164.306(b)(2)(i), (ii), (iii), and (iv). This standard is not to be construed to permit or excuse an action that violates any other standard, implementation specification, or other requirements of this subpart. A covered entity or business associate may change its policies and procedures at any time, provided that the changes are documented and are implemented in accordance with this subpart.

CC9.1 - The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.

CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.316(b)(1) Standard: Documentation.
(b)(1)(i) (i) Maintain the policies and procedures implemented to comply with this subpart in written (which may be electronic) form; and
(b)(1)(ii (ii) If an action, activity or assessment is required by this subpart to be documented, maintain a written (which may be electronic) record of the action, activity, or assessment.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

CC9.1 - The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions

CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.316(b)(2) Implementation specifications:
(i) Time limit (Required). Retain the documentation required by paragraph (b)(1) of this section for 6 years from the date of its creation or the date when it last was in effect, whichever is later.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

HIPAA §164.316(b)(2)(ii) Availability (Required). Make documentation available+ to those persons responsible for implementing the procedures to which the documentation pertains.
CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives. CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels. CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

HIPAA §164.316(b)(2)(iii) Updates (Required). Review documentation periodically, and update as needed, in response to environmental or operational changes affecting the security of the electronic protected health information.
CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives. CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels. CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

Subpart	HIPAA Section	Section Title
D - Breach	§164.404	Notification to individuals

HIPAA §164.404(a)(1) Standard, General rule. A covered entity shall, following the discovery of a breach of unsecured protected health information, notify each individual whose unsecured protected health information has been, or is reasonably believed by the covered entity to have been, accessed, acquired, used, or disclosed as a result of such breach. (2) Breaches treated as discovered. For purposes of paragraph (a)(1) of this section, §§164.406(a), and 164.408(a), a breach shall be treated as discovered by a covered entity as of the first day on which such breach is known to the covered entity, or, by exercising reasonable diligence would have been known to the covered entity. A covered entity shall be deemed to have knowledge of a breach if such breach is known, or by exercising reasonable diligence would have been known, to any person, other than the person committing the breach, who is a workforce member or agent of the covered entity (determined in accordance with the federal common law of agency). (b) Implementation specification: Timeliness of notification. Except as provided in §164.412, a covered entity shall provide the notification required by paragraph (a) of this section without unreasonable delay and in no case later than 60 calendar days after discovery of a breach. (c) Implementation specifications: Content of notification

(1) Elements. The notification required by paragraph (a) of this section shall include, to the extent possible:
(A) A brief description of what happened, including the date of the breach and the date of the discovery of the breach, if known;
(B) A description of the types of unsecured protected health information that were involved in the breach (such as whether full name, social security number, date of birth, home address, account number, diagnosis, disability code, or other types of information were involved);
(C) Any steps individuals should take to protect themselves from potential harm resulting from the breach;
(D) A brief description of what the covered entity involved is doing to investigate the breach, to mitigate harm to individuals, and to protect against any further breaches; and
(E) Contact procedures for individuals to ask questions or learn additional information, which shall include a toll-free telephone number, an e-mail address, Web site, or postal address."
(2) Plain language requirement. The notification required by paragraph (a) of this section shall be written in plain language.
(d) Implementation specifications: Methods of individual notification. The notification required by paragraph (a) of this section shall be provided in the following form:
(1) Written notice.
(i) Written notification by first-class mail to the individual at the last known address of the individual or, if the individual agrees to electronic notice and such agreement has not been withdrawn, by electronic mail. The notification may be provided in one or more mailings as information is available.
(ii) If the covered entity knows the individual is deceased and has the address of the next of kin or personal representative of the individual (as specified under § 164.502(g)(4) of subpart E), written notification by first-class mail to either the next of kin or personal representative of the individual. The notification may be provided in one or more mailings as information is available.
(2) Substitute notice. In the case in which there is insufficient or out-of-date contact information that precludes written notification to the individual under paragraph (d)(1)(i) of this section, a substitute form of notice reasonably calculated to reach the individual shall be provided. Substitute notice need not be provided in the case in which there is insufficient or out-of-date contact information that precludes written notification to the next of kin or personal representative of the individual under paragraph (d)(1)(ii).
(i) In the case in which there is insufficient or out-of-date contact information for fewer than 10 individuals, then such substitute notice may be provided by an alternative form of written notice, telephone, or other means.
(ii) In the case in which there is insufficient or out-of-date contact information for 10 or more individuals, then such substitute notice shall:
(A) Be in the form of either a conspicuous posting for a period of 90 days on the home page of the Web site of the covered entity involved, or conspicuous notice in major print or broadcast media in geographic areas where the individuals affected by the breach likely reside; and
(B) Include a toll-free phone number that remains active for at least 90 days where an individual can learn whether the individual's unsecured protected health information may be included in the breach.

(3) Additional notice in urgent situations. In any case deemed by the covered entity to require urgency because of possible imminent misuse of unsecured protected health information, the covered entity may provide information to individuals by telephone or other means, as appropriate, in addition to notice provided under paragraph (d)(1) of this section.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
D - Breach	§164.406	Notification to the media

§164.406(1) (a) Standard. For a breach of unsecured protected health information involving more than 500 residents of a State or jurisdiction, a covered entity shall, following the discovery of the breach as provided in § 164.404(a)(2), notify prominent media outlets serving the State or jurisdiction. (b) Implementation specification: Timeliness of notification. Except as provided in § 164.412, a covered entity shall provide the notification required by paragraph (a) of this section without unreasonable delay and in no case later than 60 calendar days after discovery of a breach. (c) Implementation specifications: Content of notification. The notification required by paragraph (a) of this section shall meet the requirements of § 164.404(c).
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
D - Breach	§164.408	Notification to the Secretary

HIPAA §164.408(a) Standard. A covered entity shall, following the discovery of a breach of unsecured protected health information as provided in §164.404(a)(2), notify the Secretary. (b) Implementation specifications: Breaches involving 500 or more individuals. For breaches of unsecured protected health information involving 500 or more individuals, a covered entity shall, except as provided in §164.412, provide the notification required by paragraph (a) of this section contemporaneously with the notice required by §164.404(a) and in the manner specified on the HHS Web site. (c) Implementation specifications: Breaches involving less than 500 individuals. For breaches of unsecured protected health information involving less than 500 individuals, a covered entity shall maintain a log or other documentation of such breaches and, not later than 60 days after the end of each calendar year, provide the notification required by paragraph (a) of this section for breaches discovered during the preceding calendar year, in the manner specified on the HHS web site.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
D - Breach	§164.410	Notification by a Business associate

HIPAA §164.410(a) Standard

(a)(1) General rule. A business associate shall, following the discovery of a breach of unsecured protected health information, notify the covered entity of such breach.

(a)(2) Breaches treated as discovered. For purposes of paragraph (a)(1) of this section, a breach shall be treated as discovered by a business associate as of the first day on which such breach is known to the business associate or, by exercising reasonable diligence, would have been known to the business associate. A business associate shall be deemed to have knowledge of a breach if the breach is known, or by exercising reasonable diligence would have been known, to any person, other than the person committing the breach, who is an employee, officer, or other agent of the business associate (determined in accordance with the Federal common law of agency).

(b) Implementation specifications: Timeliness of notification. Except as provided in §164.412, a business associate shall provide the notification required by paragraph (a) of this section without unreasonable delay and in no case later than 60 calendar days after discovery of a breach.

(c) Implementation specifications: Content of notification.

(c)(1) The notification required by paragraph (a) of this section shall include, to the extent possible, the identification of each individual whose unsecured protected health information has been, or is reasonably believed by the business associate to have been, accessed, acquired, used, or disclosed during the breach.

(c)(2) A business associate shall provide the covered entity with any other available information that the covered entity is required to include in notification to the individual under §164.404(c) at the time of the notification required by paragraph (a) of this section or promptly thereafter as information becomes available.

CC1.5: COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

CC2.2: COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

P6.3: The entity creates and retains a complete, accurate, and timely record of detected or reported unauthorized disclosures (including breaches) of personal information to meet the entity's objectives related to privacy.

Subpart	HIPAA Section	Section Title
E - Privacy	§164.412	Law Enforcement Delay

HIPAA §164.412 If a law enforcement official states to a covered entity or business associate that a notification, notice, or posting required under this subpart would impede a criminal investigation or cause damage to national security, a covered entity or business associate shall:

(a) If the statement is in writing and specifies the time for which a delay is required, delay such notification, notice, or posting for the time period specified by the official; or

(b) If the statement is made orally, document the statement, including the identity of the official making the statement, and delay the notification, notice, or posting temporarily and no longer than 30 days from the date of the oral statement, unless a written statement as described in paragraph (a) of this section is submitted during that time.
CC1.3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.

Subpart	HIPAA Section	Section Title
E - Privacy	§164.502	Uses and disclosures of protected health information: General rules

HIPAA §164.502(a) Standard. A covered entity or business associate may not use or disclose protected health information, except as permitted or required by this subpart or by subpart C of part 160 of this subchapter. (1) Covered entities: Permitted uses and disclosures. A covered entity is permitted to use or disclose protected health information as follows: (i) To the individual; (ii) For treatment, payment, or health care operations, as permitted by and in compliance with §164.506; (iii) Incident to a use or disclosure otherwise permitted or required by this subpart, provided that the covered entity has complied with the applicable requirements of §§164.502(b), 164.514(d), and 164.530(c) with respect to such otherwise permitted or required use or disclosure; (iv) Except for uses and disclosures prohibited under §164.502(a)(5)(i), pursuant to and in compliance with a valid authorization under §164.508; (v) Pursuant to an agreement under, or as otherwise permitted by, §164.510; and (vi) As permitted by and in compliance with this section, §164.512, §164.514(e), (f), or (g). (2) Covered entities: Required disclosures. A covered entity is required to disclose protected health information: (i) To an individual, when requested under, and required by §164.524 or §164.528; and (ii) When required by the Secretary under subpart C of part 160 of this subchapter to investigate or determine the covered entity's compliance with this subchapter.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.502(a) (3) Business associates: Permitted uses and disclosures. A business associate may use or disclose protected health information only as permitted or required by its business associate contract or other arrangement pursuant to § 164.504(e) or as required by law. The business associate may not use or disclose protected health information in a manner that would violate the requirements of this subpart, if done by the covered entity, except for the purposes specified under § 164.504(e)(2)(i)(A) or (B) if such uses or disclosures are permitted by its contract or other arrangement.

(4) Business associates: Required uses and disclosures. A business associate is required to disclose protected health information: (i) When required by the Secretary under subpart C of part 160 of this subchapter to investigate or determine the business associate's compliance with this subchapter. (ii) To the covered entity, individual, or individual's designee, as necessary to satisfy a covered entity's obligations under § 164.524(c)(2)(ii) and (3)(ii) with respect to an individual's request for an electronic copy of protected health information.
P6.1: The entity discloses personal information to third parties with the explicit consent of data subjects, and such consent is obtained prior to disclosure to meet the entity's objectives related to privacy. P6.2: The entity creates and retains a complete, accurate, and timely record of authorized disclosures of personal information to meet the entity's objectives related to privacy.

HIPAA §164.502(a)(5)(i) Prohibited uses and disclosures. (i) Use and disclosure of genetic information for underwriting purposes: Notwithstanding any other provision of this subpart, a health plan, excluding an issuer of a long-term care policy falling within paragraph (1)(viii) of the definition of health plan, shall not use or disclose protected health information that is genetic information for underwriting purposes. For purposes of paragraph (a)(5)(i) of this section, underwriting purposes means, with respect to a health plan: (A) Except as provided in paragraph (a)(5)(i)(B) of this section: (1) Rules for, or determination of, eligibility (including enrollment and continued eligibility) for, or determination of, benefits under the plan, coverage, or policy (including changes in deductibles or other cost-sharing mechanisms in return for activities such as completing a health risk assessment or participating in a wellness program); (2) The computation of premium or contribution amounts under the plan, coverage, or policy (including discounts, rebates, payments in kind, or other premium differential mechanisms in return for activities such as completing a health risk assessment or participating in a wellness program); (3) The application of any pre-existing condition exclusion under the plan, coverage, or policy; and (4) Other activities related to the creation, renewal, or replacement of a contract of health insurance or health benefits. (B) Underwriting purposes does not include determinations of medical appropriateness where an individual seeks a benefit under the plan, coverage, or policy.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.502(a)(5)(ii) (ii) Sale of protected health information: (A) Except pursuant to and in compliance with § 164.508(a)(4), a covered entity or business associate may not sell protected health information. (B) For purposes of this paragraph, sale of protected health information means: (1) Except as provided in paragraph (a)(5)(ii)(B)(2) of this section, a disclosure of protected health information by a covered entity or business associate, if applicable, where the covered entity or

business associate directly or indirectly receives remuneration from or on behalf of the recipient of the protected health information in exchange for the protected health information.
(2) Sale of protected health information does not include a disclosure of protected health information:
(i) For public health purposes pursuant to § 164.512(b) or § 164.514(e);
(ii) For research purposes pursuant to § 164.512(i) or § 164.514(e), where the only remuneration received by the covered entity or business associate is a reasonable cost-based fee to cover the cost to prepare and transmit the protected health information for such purposes;
(iii) For treatment and payment purposes pursuant to § 164.506(a);
(iv) For the sale, transfer, merger, or consolidation of all or part of the covered entity and for related due diligence as described in paragraph (6)(iv) of the definition of health care operations and pursuant to § 164.506(a);
(v) To or by a business associate for activities that the business associate undertakes on behalf of a covered entity, or on behalf of a business associate in the case of a subcontractor, pursuant to §§ 164.502(e) and 164.504(e), and the only remuneration provided is by the covered entity to the business associate, or by the business associate to the subcontractor, if applicable, for the performance of such activities;
(vi) To an individual, when requested under § 164.524 or § 164.528;
(vii) Required by law as permitted under § 164.512(a); and
(viii) For any other purpose permitted by and in accordance with the applicable requirements of this subpart, where the only remuneration received by the covered entity or business associate is a reasonable, cost-based fee to cover the cost to prepare and transmit the protected health information for such purpose or a fee otherwise expressly permitted by other law.

P4.1: The entity limits the use of personal information to the purposes identified in the entity's objectives related to privacy.

P6.1: The entity discloses personal information to third parties with the explicit consent of data subjects, and such consent is obtained prior to disclosure to meet the entity's objectives related to privacy.

P6.4: The entity obtains privacy commitments from vendors and other third parties who have access to personal information to meet the entity's objectives related to privacy. The entity assesses those parties' compliance on a periodic and as-needed basis and takes corrective action, if necessary.

P6.6: The entity provides notification of breaches and incidents to affected data subjects, regulators, and others to meet the entity's objectives related to privacy.

HIPAA §164.502(b)
Standard: Minimum necessary - Minimum necessary applies. When using or disclosing protected health information or when requesting protected health information from another covered entity or business associate, a covered entity or business associate must make reasonable efforts to limit protected health information to the minimum necessary to accomplish the intended purpose of the use, disclosure, or request.
(2) Minimum necessary does not apply. This requirement does not apply to:
(i) Disclosures to or requests by a health care provider for treatment;
(ii) Uses or disclosures made to the individual, as permitted under paragraph (a)(1)(i) of this section or as required by paragraph (a)(2)(i) of this section;
(iii) Uses or disclosures made pursuant to an authorization under § 164.508;
(iv) Disclosures made to the Secretary in accordance with subpart C of part 160 of this subchapter;
(v) Uses or disclosures that are required by law, as described by § 164.512(a); and
(vi) Uses or disclosures that are required for compliance with applicable requirements of this subchapter.

P6.1: The entity discloses personal information to third parties with the explicit consent of data subjects, and such consent is obtained prior to disclosure to meet the entity's objectives related to privacy.

P6.2: The entity creates and retains a complete, accurate, and timely record of authorized disclosures of personal information to meet the entity's objectives related to privacy.

P6.3: The entity creates and retains a complete, accurate, and timely record of detected or reported unauthorized disclosures (including breaches) of personal information to meet the entity's objectives related to privacy.

P6.4: The entity obtains privacy commitments from vendors and other third parties who have access to personal information to meet the entity's objectives related to privacy. The entity assesses those parties' compliance on a periodic and as-needed basis and takes corrective action, if necessary.

P6.5: The entity obtains commitments from vendors and other third parties with access to personal information to notify the entity in the event of actual or suspected unauthorized disclosures of personal information. Such notifications are reported to appropriate personnel and acted on in accordance with established incident response procedures to meet the entity's objectives related to privacy.

P6.6: The entity provides notification of breaches and incidents to affected data subjects, regulators, and others to meet the entity's objectives related to privacy.

HIPAA §164.502(c)

(c) Standard: Uses and disclosures of protected health information subject to an agreed upon restriction. A covered entity that has agreed to a restriction pursuant to § 164.522(a)(1) may not use or disclose the protected health information covered by the restriction in violation of such restriction, except as otherwise provided in § 164.522(a).

HIPAA §164.502(d)

(d) Standard: Uses and disclosures of de-identified protected health information -

(1) Uses and disclosures to create de-identified information. A covered entity may use protected health information to create information that is not individually identifiable health information or disclose protected health information only to a business associate for such purpose, whether or not the de-identified information is to be used by the covered entity.

(2) Uses and disclosures of de-identified information. Health information that meets the standard and implementation specifications for de-identification under § 164.514(a) and (b) is considered not to be individually identifiable health information, i.e., de-identified. The requirements of this subpart do not apply to information that has been de-identified in accordance with the applicable requirements of § 164.514, provided that:

(i) Disclosure of a code or other means of record identification designed to enable coded or otherwise de-identified information to be re-identified constitutes disclosure of protected health information; and

(ii) If de-identified information is re-identified, a covered entity may use or disclose such re-identified information only as permitted or required by this subpart.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.502(e)

(1) Standard: Disclosures to business associates.

(i) A covered entity may disclose protected health information to a business associate and may allow a business associate to create, receive, maintain, or transmit protected health information on its behalf, if the covered entity obtains satisfactory assurance that the business associate will appropriately safeguard the information. A covered entity is not required to obtain such satisfactory assurances from a business associate that is a subcontractor.

(ii) A business associate may disclose protected health information to a business associate that is a subcontractor and may allow the subcontractor to create, receive, maintain, or transmit protected health information on its behalf, if the business associate obtains satisfactory assurances, in accordance with § 164.504(e)(1)(i), that the subcontractor will appropriately safeguard the information.

(2) Implementation specification: Documentation. The satisfactory assurances required by paragraph (e)(1) of this section must be documented through a written contract or other written agreement or arrangement with the business associate that meets the applicable requirements of § 164.504(e).

P6.1: The entity discloses personal information to third parties with the explicit consent of data subjects, and such consent is obtained prior to disclosure to meet the entity's objectives related to privacy.

P6.2: The entity creates and retains a complete, accurate, and timely record of authorized disclosures of personal information to meet the entity's objectives related to privacy.

P6.3: The entity creates and retains a complete, accurate, and timely record of detected or reported unauthorized disclosures (including breaches) of personal information to meet the entity's objectives related to privacy.

P6.4: The entity obtains privacy commitments from vendors and other third parties who have access to personal information to meet the entity's objectives related to privacy. The entity assesses those parties' compliance on a periodic and as-needed basis and takes corrective action, if necessary.

P6.5: The entity obtains commitments from vendors and other third parties with access to personal information to notify the entity in the event of actual or suspected unauthorized disclosures of personal information. Such notifications are reported to appropriate personnel and acted on in accordance with established incident response procedures to meet the entity's objectives related to privacy.

P6.6: The entity provides notification of breaches and incidents to affected data subjects, regulators, and others to meet the entity's objectives related to privacy.

HIPAA §164.502(f)
Standard: Deceased individuals. A covered entity must comply with the requirements of this subpart with respect to the protected health information of a deceased individual for a period of 50 years following the death of the individual.

HIPAA §164.502(g)
(1) Standard: Personal representatives. As specified in this paragraph, a covered entity must, except as provided in paragraphs (g)(3) and (g)(5) of this section, treat a personal representative as the individual for purposes of this subchapter.
(2) Implementation specification: Adults and emancipated minors. If under applicable law a person has authority to act on behalf of an individual who is an adult or an emancipated minor in making decisions related to health care, a covered entity must treat such person as a personal representative under this subchapter, with respect to protected health information relevant to such personal representation.
(3)
(i) Implementation specification: Unemancipated minors. If under applicable law a parent, guardian, or other person acting in loco parentis has authority to act on behalf of an individual who is an unemancipated minor in making decisions related to health care, a covered entity must treat such person as a personal representative under this subchapter, with respect to protected health information relevant to such personal representation, except that such person may not be a personal representative of an unemancipated minor, and the minor has the authority to act as an individual, with respect to protected health information pertaining to a health care service, if:

(A) The minor consents to such health care service; no other consent to such health care service is required by law, regardless of whether the consent of another person has also been obtained; and the minor has not requested that such person be treated as the personal representative;
(B) The minor may lawfully obtain such health care service without the consent of a parent, guardian, or other person acting in loco parentis, and the minor, a court, or another person authorized by law consents to such health care service; or
(C) A parent, guardian, or other person acting in loco parentis assents to an agreement of confidentiality between a covered health care provider and the minor with respect to such health care service.
(ii) Notwithstanding the provisions of paragraph (g)(3)(i) of this section:
(A) If, and to the extent, permitted or required by an applicable provision of State or other law, including applicable case law, a covered entity may disclose, or provide access in accordance with § 164.524 to, protected health information about an unemancipated minor to a parent, guardian, or other person acting in loco parentis;
(B) If, and to the extent, prohibited by an applicable provision of State or other law, including applicable case law, a covered entity may not disclose, or provide access in accordance with § 164.524 to, protected health information about an unemancipated minor to a parent, guardian, or other person acting in loco parentis; and
(C) Where the parent, guardian, or other person acting in loco parentis, is not the personal representative under paragraphs (g)(3)(i)(A), (B), or (C) of this section and where there is no applicable access provision under State or other law, including case law, a covered entity may provide or deny access under § 164.524 to a parent, guardian, or other person acting in loco parentis, if such action is consistent with State or other applicable law, provided that such decision must be made by a licensed health care professional, in the exercise of professional judgment.
(4) Implementation specification: Deceased individuals. If under applicable law an executor, administrator, or other person has authority to act on behalf of a deceased individual or of the individual's estate, a covered entity must treat such person as a personal representative under this subchapter, with respect to protected health information relevant to such personal representation.
(5) Implementation specification: Abuse, neglect, endangerment situations. Notwithstanding a State law or any requirement of this paragraph to the contrary, a covered entity may elect not to treat a person as the personal representative of an individual if:
(i) The covered entity has a reasonable belief that:
(A) The individual has been or may be subjected to domestic violence, abuse, or neglect by such person; or
(B) Treating such person as the personal representative could endanger the individual; and
(ii) The covered entity, in the exercise of professional judgment, decides that it is not in the best interest of the individual to treat the person as the individual's personal representative.

HIPAA §164.502(h)
Standard: Confidential communications. A covered health care provider or health plan must comply with the applicable requirements of § 164.522(b) in communicating protected health information.

HIPAA §164.502(i)

Standard: Uses and disclosures consistent with notice. A covered entity that is required by § 164.520 to have a notice may not use or disclose protected health information in a manner inconsistent with such notice. A covered entity that is required by § 164.520(b)(1)(iii) to include a specific statement in its notice if it intends to engage in an activity listed in § 164.520(b)(1)(iii)(A)-(C), may not use or disclose protected health information for such activities, unless the required statement is included in the notice.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.502(j) Standard: Disclosures by whistle blowers and workforce member crime victims - (1) Disclosures by whistle blowers. A covered entity is not considered to have violated the requirements of this subpart if a member of its workforce or a business associate discloses protected health information, provided that: (i) The workforce member or business associate believes in good faith that the covered entity has engaged in conduct that is unlawful or otherwise violates professional or clinical standards, or that the care, services, or conditions provided by the covered entity potentially endangers one or more patients, workers, or the public; and (ii) The disclosure is to: (A) A health oversight agency or public health authority authorized by law to investigate or otherwise oversee the relevant conduct or conditions of the covered entity or to an appropriate health care accreditation organization for the purpose of reporting the allegation of failure to meet professional standards or misconduct by the covered entity; or (B) An attorney retained by or on behalf of the workforce member or business associate for the purpose of determining the legal options of the workforce member or business associate with regard to the conduct described in paragraph (j)(1)(i) of this section. (2) Disclosures by workforce members who are victims of a crime. A covered entity is not considered to have violated the requirements of this subpart if a member of its workforce who is the victim of a criminal act discloses protected health information to a law enforcement official, provided that: (i) The protected health information disclosed is about the suspected perpetrator of the criminal act; and (ii) The protected health information disclosed is limited to the information listed in § 164.512(f)(2)(i).
P6.1: The entity discloses personal information to third parties with the explicit consent of data subjects, and such consent is obtained prior to disclosure to meet the entity's objectives related to privacy. P6.2: The entity creates and retains a complete, accurate, and timely record of authorized disclosures of personal information to meet the entity's objectives related to privacy. P6.3: The entity creates and retains a complete, accurate, and timely record of detected or reported unauthorized disclosures (including breaches) of personal information to meet the entity's objectives related to privacy.

P6.4: The entity obtains privacy commitments from vendors and other third parties who have access to personal information to meet the entity's objectives related to privacy. The entity assesses those parties' compliance on a periodic and as-needed basis and takes corrective action, if necessary.

P6.5: The entity obtains commitments from vendors and other third parties with access to personal information to notify the entity in the event of actual or suspected unauthorized disclosures of personal information. Such notifications are reported to appropriate personnel and acted on in accordance with established incident response procedures to meet the entity's objectives related to privacy.

P6.6: The entity provides notification of breaches and incidents to affected data subjects, regulators, and others to meet the entity's objectives related to privacy.

Subpart	HIPAA Section	Section Title
E - Privacy	§164.504	Uses and disclosures: Organizational requirements

HIPAA §164.504(e)(1) Standard: Business associate contracts.
(i) The contract or other arrangement required by §164.502(e)(2) must meet the requirements of paragraph (e)(2), (e)(3), or (e)(5) of this section, as applicable.
(ii) A covered entity is not in compliance with the standards in §164.502(e) and this paragraph, if the covered entity knew of a pattern of activity or practice of the business associate that constituted a material breach or violation of the business associate's obligation under the contract or other arrangement, unless the covered entity took reasonable steps to cure the breach or end the violation, as applicable, and, if such steps were unsuccessful, terminated the contract or arrangement, if feasible.
(iii) A business associate is not in compliance with the standards in §164.502(e) and this paragraph, if the business associate knew of a pattern of activity or practice of a subcontractor that constituted a material breach or violation of the subcontractor's obligation under the contract or other arrangement, unless the business associate took reasonable steps to cure the breach or end the violation, as applicable, and, if such steps were unsuccessful, terminated the contract or arrangement, if feasible.
(2) Implementation specifications: Business associate contracts. A contract between the covered entity and a business associate must:
(i) Establish the permitted and required uses and disclosures of protected health information by the business associate. The contract may not authorize the business associate to use or further disclose the information in a manner that would violate the requirements of this subpart, if done by the covered entity, except that:
(A) The contract may permit the business associate to use and disclose protected health information for the proper management and administration of the business associate, as provided in paragraph (e)(4) of this section; and
(B) The contract may permit the business associate to provide data aggregation services relating to the health care operations of the covered entity.
(ii) Provide that the business associate will:

(A) Not use or further disclose the information other than as permitted or required by the contract or as required by law;
(B) Use appropriate safeguards and comply, where applicable, with subpart C of this part with respect to electronic protected health information, to prevent use or disclosure of the information other than as provided for by its contract;
(C) Report to the covered entity any use or disclosure of the information not provided for by its contract of which it becomes aware, including breaches of unsecured protected health information as required by §164.410;
(D) In accordance with §164.502(e)(1)(ii), ensure that any subcontractors that create, receive, maintain, or transmit protected health information on behalf of the business associate agree to the same restrictions and conditions that apply to the business associate with respect to such information;
(E) Make available protected health information in accordance with §164.524;
(F) Make available protected health information for amendment and incorporate any amendments to protected health information in accordance with §164.526;
(G) Make available the information required to provide an accounting of disclosures in accordance with §164.528;
(H) To the extent the business associate is to carry out a covered entity's obligation under this subpart, comply with the requirements of this subpart that apply to the covered entity in the performance of such obligation.
(I) Make its internal practices, books, and records relating to the use and disclosure of protected health information received from, or created or received by the business associate on behalf of, the covered entity available to the Secretary for purposes of determining the covered entity's compliance with this subpart; and
(J) At termination of the contract, if feasible, return or destroy all protected health information received from, or created or received by the business associate on behalf of, the covered entity that the business associate still maintains in any form and retain no copies of such information or, if such return or destruction is not feasible, extend the protections of the contract to the information and limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible.
(iii) Authorize termination of the contract by the covered entity, if the covered entity determines that the business associate has violated a material term of the contract."
(3) Implementation specifications: Other arrangements.
(i) If a covered entity and its business associate are both governmental entities:
(A) The covered entity may comply with this paragraph and §164.314(a)(1), if applicable, by entering into a memorandum of understanding with the business associate that contains terms that accomplish the objectives of paragraph (e)(2) of this section and §164.314(a)(2), if applicable.
(B) The covered entity may comply with this paragraph and §164.314(a)(1), if applicable, if other law (including regulations adopted by the covered entity or its business associate) contains requirements applicable to the business associate that accomplish the objectives of paragraph (e)(2) of this section and §164.314(a)(2), if applicable.
(ii) If a business associate is required by law to perform a function or activity on behalf of a covered entity or to provide a service described in the definition of business associate in §160.103 of this subchapter to a covered entity, such covered entity may disclose protected health information to

the business associate to the extent necessary to comply with the legal mandate without meeting the requirements of this paragraph and §164.314(a)(1), if applicable, provided that the covered entity attempts in good faith to obtain satisfactory assurances as required by paragraph (e)(2) of this section and §164.314(a)(1), if applicable, and, if such attempt fails, documents the attempt and the reasons that such assurances cannot be obtained.
(iii) The covered entity may omit from its other arrangements the termination authorization required by paragraph (e)(2)(iii) of this section, if such authorization is inconsistent with the statutory obligations of the covered entity or its business associate.
(iv) A covered entity may comply with this paragraph and §164.314(a)(1) if the covered entity discloses only a limited data set to a business associate for the business associate to carry out a health care operations function and the covered entity has a data use agreement with the business associate that complies with §§164.514(e)(4) and 164.314(a)(1), if applicable.
(4) Implementation specifications: Other requirements for contracts and other arrangements.
(i) The contract or other arrangement between the covered entity and the business associate may permit the business associate to use the protected health information received by the business associate in its capacity as a business associate to the covered entity, if necessary:
(A) For the proper management and administration of the business associate; or
(B) To carry out the legal responsibilities of the business associate.
(ii) The contract or other arrangement between the covered entity and the business associate may permit the business associate to disclose the protected health information received by the business associate in its capacity as a business associate for the purposes described in paragraph (e)(4)(i) of this section, if:
(A) The disclosure is required by law; or
(B)(1) The business associate obtains reasonable assurances from the person to whom the information is disclosed that it will be held confidentially and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person; and
(2) The person notifies the business associate of any instances of which it is aware in which the confidentiality of the information has been breached.
(5) Implementation specifications: Business associate contracts with subcontractors. The requirements of §164.504(e)(2) through (e)(4) apply to the contract or other arrangement required by §164.502(e)(1)(ii) between a business associate and a business associate that is a subcontractor in the same manner as such requirements apply to contracts or other arrangements between a covered entity and business associate.
"(f)(1) Standard: Requirements for group health plans.
(i) Except as provided under paragraph (f)(1)(ii) or (iii) of this section or as otherwise authorized under §164.508, a group health plan, in order to disclose protected health information to the plan sponsor or to provide for or permit the disclosure of protected health information to the plan sponsor by a health insurance issuer or HMO with respect to the group health plan, must ensure that the plan documents restrict uses and disclosures of such information by the plan sponsor consistent with the requirements of this subpart.
(ii) Except as prohibited by §164.502(a)(5)(i), the group health plan, or a health insurance issuer or HMO with respect to the group health plan, may disclose summary health information to the plan sponsor, if the plan sponsor requests the summary health information for purposes of:

(A) Obtaining premium bids from health plans for providing health insurance coverage under the group health plan; or
(B) Modifying, amending, or terminating the group health plan.
(iii) The group health plan, or a health insurance issuer or HMO with respect to the group health plan, may disclose to the plan sponsor information on whether the individual is participating in the group health plan, or is enrolled in or has disenrolled from a health insurance issuer or HMO offered by the plan.
(2) Implementation specifications: Requirements for plan documents. The plan documents of the group health plan must be amended to incorporate provisions to:
(i) Establish the permitted and required uses and disclosures of such information by the plan sponsor, provided that such permitted and required uses and disclosures may not be inconsistent with this subpart.
(ii) Provide that the group health plan will disclose protected health information to the plan sponsor only upon receipt of a certification by the plan sponsor that the plan documents have been amended to incorporate the following provisions and that the plan sponsor agrees to:
(A) Not use or further disclose the information other than as permitted or required by the plan documents or as required by law;
(B) Ensure that any agents to whom it provides protected health information received from the group health plan agree to the same restrictions and conditions that apply to the plan sponsor with respect to such information;
(C) Not use or disclose the information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the plan sponsor;
(D) Report to the group health plan any use or disclosure of the information that is inconsistent with the uses or disclosures provided for of which it becomes aware;
(E) Make available protected health information in accordance with §164.524;
(F) Make available protected health information for amendment and incorporate any amendments to protected health information in accordance with §164.526;
(G) Make available the information required to provide an accounting of disclosures in accordance with §164.528;
(H) Make its internal practices, books, and records relating to the use and disclosure of protected health information received from the group health plan available to the Secretary for purposes of determining compliance by the group health plan with this subpart;
(I) If feasible, return or destroy all protected health information received from the group health plan that the sponsor still maintains in any form and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and
(J) Ensure that the adequate separation required in paragraph (f)(2)(iii) of this section is established.
(iii) Provide for adequate separation between the group health plan and the plan sponsor. The plan documents must:
(A) Describe those employees or classes of employees or other persons under the control of the plan sponsor to be given access to the protected health information to be disclosed, provided that any employee or person who receives protected health information relating to payment under, health

care operations of, or other matters pertaining to the group health plan in the ordinary course of business must be included in such description; (B) Restrict the access to and use by such employees and other persons described in paragraph (f)(2)(iii)(A) of this section to the plan administration functions that the plan sponsor performs for the group health plan; and (C) Provide an effective mechanism for resolving any issues of noncompliance by persons described in paragraph (f)(2)(iii)(A) of this section with the plan document provisions required by this paragraph. (3) Implementation specifications: Uses and disclosures. A group health plan may: (i) Disclose protected health information to a plan sponsor to carry out plan administration functions that the plan sponsor performs only consistent with the provisions of paragraph (f)(2) of this section; (ii) Not permit a health insurance issuer or HMO with respect to the group health plan to disclose protected health information to the plan sponsor except as permitted by this paragraph; (iii) Not disclose and may not permit a health insurance issuer or HMO to disclose protected health information to a plan sponsor as otherwise permitted by this paragraph unless a statement required by §164.520(b)(1)(iii)(C) is included in the appropriate notice; and (iv) Not disclose protected health information to the plan sponsor for the purpose of employment-related actions or decisions or in connection with any other benefit or employee benefit plan of the plan sponsor. (g) Standard: Requirements for a covered entity with multiple covered functions. (1) A covered entity that performs multiple covered functions that would make the entity any combination of a health plan, a covered health care provider, and a health care clearinghouse, must comply with the standards, requirements, and implementation specifications of this subpart, as applicable to the health plan, health care provider, or health care clearinghouse covered functions performed. (2) A covered entity that performs multiple covered functions may use or disclose the protected health information of individuals who receive the covered entity's health plan or health care provider services, but not both, only for purposes related to the appropriate function being performed.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	§164.506	Uses and disclosures to carry out treatment, payment, or health care operations

(a) Standard: Permitted uses and disclosures. Except with respect to uses or disclosures that require an authorization under §164.508(a)(2) through (4) or that are prohibited under §164.502(a)(5)(i), a covered entity may use or disclose protected health information for treatment, payment, or health care operations as set forth in paragraph (c) of this section, provided that such use or disclosure is consistent with other applicable requirements of this subpart. (b) Standard: Consent for uses and disclosures permitted.

(1) A covered entity may obtain consent of the individual to use or disclose protected health information to carry out treatment, payment, or health care operations. (2) Consent, under paragraph (b) of this section, shall not be effective to permit a use or disclosure of protected health information when an authorization, under §164.508, is required or when another condition must be met for such use or disclosure to be permissible under this subpart." "(c) Implementation specifications: Treatment, payment, or health care operations. (1) A covered entity may use or disclose protected health information for its own treatment, payment, or health care operations. (2) A covered entity may disclose protected health information for treatment activities of a health care provider. (3) A covered entity may disclose protected health information to another covered entity or a health care provider for the payment activities of the entity that receives the information. (4) A covered entity may disclose protected health information to another covered entity for health care operations activities of the entity that receives the information, if each entity either has or had a relationship with the individual who is the subject of the protected health information being requested, the protected health information pertains to such relationship, and the disclosure is: (i) For a purpose listed in paragraph (1) or (2) of the definition of health care operations; or (ii) For the purpose of health care fraud and abuse detection or compliance. (5) A covered entity that participates in an organized health care arrangement may disclose protected health information about an individual to other participants in the organized health care arrangement for any health care operations activities of the organized health care arrangement.
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Subpart	HIPAA Section	Section Title
E - Privacy	§164.508	Uses and disclosures for which an authorization is required

HIPAA §164.508(a) Standard: Authorizations for uses and disclosures (1) Authorization required: General rule. Except as otherwise permitted or required by this subchapter, a covered entity may not use or disclose protected health information without an authorization that is valid under this section. When a covered entity obtains or receives a valid authorization for its use or disclosure of protected health information, such use or disclosure must be consistent with such authorization. (2) Authorization required: Psychotherapy notes. Notwithstanding any provision of this subpart, other than the transition provisions in §164.532, a covered entity must obtain an authorization for any use or disclosure of psychotherapy notes, except: (i) To carry out the following treatment, payment, or health care operations: (A) Use by the originator of the psychotherapy notes for treatment; (B) Use or disclosure by the covered entity for its own training programs in which students, trainees, or practitioners in mental health learn under supervision to practice or improve their skills in group, joint, family, or individual counselling; or

(C) Use or disclosure by the covered entity to defend itself in a legal action or other proceeding brought by the individual; and
(ii) A use or disclosure that is required by §164.502(a)(2)(ii) or permitted by §164.512(a); §164.512(d) with respect to the oversight of the originator of the psychotherapy notes; §164.512(g)(1); or §164.512(j)(1)(i)."
"(3) Authorization required: Marketing.
(i) Notwithstanding any provision of this subpart, other than the transition provisions in §164.532, a covered entity must obtain an authorization for any use or disclosure of protected health information for marketing, except if the communication is in the form of:
(A) A face-to-face communication made by a covered entity to an individual; or
(B) A promotional gift of nominal value provided by the covered entity.
(ii) If the marketing involves financial remuneration, as defined in paragraph (3) of the definition of marketing at §164.501, to the covered entity from a third party, the authorization must state that such remuneration is involved."
"(4) Authorization required: Sale of protected health information.
(i) Notwithstanding any provision of this subpart, other than the transition provisions in §164.532, a covered entity must obtain an authorization for any disclosure of protected health information which is a sale of protected health information, as defined in §164.501 of this subpart.
(ii) Such authorization must state that the disclosure will result in remuneration to the covered entity.
(b) Implementation specifications: General requirements
(1) Valid authorizations.
(i) A valid authorization is a document that meets the requirements in paragraphs (a)(3)(ii), (a)(4)(ii), (c)(1), and (c)(2) of this section, as applicable.
(ii) A valid authorization may contain elements or information in addition to the elements required by this section, provided that such additional elements or information are not inconsistent with the elements required by this section.
(2) Defective authorizations. An authorization is not valid, if the document submitted has any of the following defects:
(i) The expiration date has passed or the expiration event is known by the covered entity to have occurred;
(ii) The authorization has not been filled out completely, with respect to an element described by paragraph (c) of this section, if applicable;
(iii) The authorization is known by the covered entity to have been revoked;
(iv) The authorization violates paragraph (b)(3) or (4) of this section, if applicable;
(v) Any material information in the authorization is known by the covered entity to be false.
(3) Compound authorizations. An authorization for use or disclosure of protected health information may not be combined with any other document to create a compound authorization, except as follows:
(i) An authorization for the use or disclosure of protected health information for a research study may be combined with any other type of written permission for the same or another research study. This exception includes combining an authorization for the use or disclosure of protected health information for a research study with another authorization for the same research study, with an authorization for the creation or maintenance of a research database or repository, or with a consent to participate in research. Where a covered health care provider has conditioned the provision of

research-related treatment on the provision of one of the authorizations, as permitted under paragraph (b)(4)(i) of this section, any compound authorization created under this paragraph must clearly differentiate between the conditioned and unconditioned components and provide the individual with an opportunity to opt in to the research activities described in the unconditioned authorization.

(ii) An authorization for a use or disclosure of psychotherapy notes may only be combined with another authorization for a use or disclosure of psychotherapy notes.

(iii) An authorization under this section, other than an authorization for a use or disclosure of psychotherapy notes, may be combined with any other such authorization under this section, except when a covered entity has conditioned the provision of treatment, payment, enrolment in the health plan, or eligibility for benefits under paragraph (b)(4) of this section on the provision of one of the authorizations. The prohibition in this paragraph on combining authorizations where one authorization conditions the provision of treatment, payment, enrolment in a health plan, or eligibility for benefits under paragraph (b)(4) of this section does not apply to a compound authorization created in accordance with paragraph (b)(3)(i) of this section.

(4) Prohibition on conditioning of authorizations. A covered entity may not condition the provision to an individual of treatment, payment, enrolment in the health plan, or eligibility for benefits on the provision of an authorization, except:

(i) A covered health care provider may condition the provision of research-related treatment on provision of an authorization for the use or disclosure of protected health information for such research under this section;

(ii) A health plan may condition enrolment in the health plan or eligibility for benefits on provision of an authorization requested by the health plan prior to an individual's enrolment in the health plan, if:

(A) The authorization sought is for the health plan's eligibility or enrolment determinations relating to the individual or for its underwriting or risk rating determinations; and

(B) The authorization is not for a use or disclosure of psychotherapy notes under paragraph (a)(2) of this section; and

(iii) A covered entity may condition the provision of health care that is solely for the purpose of creating protected health information for disclosure to a third party on provision of an authorization for the disclosure of the protected health information to such third party.

(5) Revocation of authorizations. An individual may revoke an authorization provided under this section at any time, provided that the revocation is in writing, except to the extent that:

(i) The covered entity has taken action in reliance thereon; or

(ii) If the authorization was obtained as a condition of obtaining insurance coverage, other law provides the insurer with the right to contest a claim under the policy or the policy itself.

(6) Documentation. A covered entity must document and retain any signed authorization under this section as required by §164.530(j).

(c) Implementation specifications: Core elements and requirements

(1) Core elements. A valid authorization under this section must contain at least the following elements:

(i) A description of the information to be used or disclosed that identifies the information in a specific and meaningful fashion.

(ii) The name or other specific identification of the person(s), or class of persons, authorized to make the requested use or disclosure. (iii) The name or other specific identification of the person(s), or class of persons, to whom the covered entity may make the requested use or disclosure. (iv) A description of each purpose of the requested use or disclosure. The statement "at the request of the individual" is a sufficient description of the purpose when an individual initiates the authorization and does not, or elects not to, provide a statement of the purpose. (v) An expiration date or an expiration event that relates to the individual or the purpose of the use or disclosure. The statement "end of the research study," "none," or similar language is sufficient if the authorization is for a use or disclosure of protected health information for research, including for the creation and maintenance of a research database or research repository. (vi) Signature of the individual and date. If the authorization is signed by a personal representative of the individual, a description of such representative's authority to act for the individual must also be provided. (2) Required statements. In addition to the core elements, the authorization must contain statements adequate to place the individual on notice of all of the following: (i) The individual's right to revoke the authorization in writing, and either: (A) The exceptions to the right to revoke and a description of how the individual may revoke the authorization; or (B) To the extent that the information in paragraph (c)(2)(i)(A) of this section is included in the notice required by §164.520, a reference to the covered entity's notice. (ii) The ability or inability to condition treatment, payment, enrolment or eligibility for benefits on the authorization, by stating either: (A) The covered entity may not condition treatment, payment, enrolment or eligibility for benefits on whether the individual signs the authorization when the prohibition on conditioning of authorizations in paragraph (b)(4) of this section applies; or (B) The consequences to the individual of a refusal to sign the authorization when, in accordance with paragraph (b)(4) of this section, the covered entity can condition treatment, enrolment in the health plan, or eligibility for benefits on failure to obtain such authorization. (iii) The potential for information disclosed pursuant to the authorization to be subject to redisclosure by the recipient and no longer be protected by this subpart. (3) Plain language requirement. The authorization must be written in plain language. (4) Copy to the individual. If a covered entity seeks an authorization from an individual for a use or disclosure of protected health information, the covered entity must provide the individual with a copy of the signed authorization.
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Subpart	HIPAA Section	Section Title
E - Privacy	§164.510	Uses and disclosures requiring an opportunity for the individual to agree or to object

(a) Standard: Use and disclosure for facility directories
(1) Permitted uses and disclosure. Except when an objection is expressed in accordance with paragraphs (a)(2) or (3) of this section, a covered health care provider may:
(i) Use the following protected health information to maintain a directory of individuals in its facility:
(A) The individual's name;
(B) The individual's location in the covered health care provider's facility;
(C) The individual's condition described in general terms that does not communicate specific medical information about the individual; and
(D) The individual's religious affiliation; and
(ii) Use or disclose for directory purposes such information:
(A) To members of the clergy; or
(B) Except for religious affiliation, to other persons who ask for the individual by name.
(2) Opportunity to object. A covered health care provider must inform an individual of the protected health information that it may include in a directory and the persons to whom it may disclose such information (including disclosures to clergy of information regarding religious affiliation) and provide the individual with the opportunity to restrict or prohibit some or all of the uses or disclosures permitted by paragraph (a)(1) of this section.
(3) Emergency circumstances.
(i) If the opportunity to object to uses or disclosures required by paragraph (a)(2) of this section cannot practicably be provided because of the individual's incapacity or an emergency treatment circumstance, a covered health care provider may use or disclose some or all of the protected health information permitted by paragraph (a)(1) of this section for the facility's directory, if such disclosure is:
(A) Consistent with a prior expressed preference of the individual, if any, that is known to the covered health care provider; and
(B) In the individual's best interest as determined by the covered health care provider, in the exercise of professional judgment.
(ii) The covered health care provider must inform the individual and provide an opportunity to object to uses or disclosures for directory purposes as required by paragraph (a)(2) of this section when it becomes practicable to do so.
(b) Standard: Uses and disclosures for involvement in the individual's care and notification purposes
(1) Permitted uses and disclosures.
(i) A covered entity may, in accordance with paragraphs (b)(2), (b)(3), or (b)(5) of this section, disclose to a family member, other relative, or a close personal friend of the individual, or any other person identified by the individual, the protected health information directly relevant to such person's involvement with the individual's health care or payment related to the individual's health care.
(ii) A covered entity may use or disclose protected health information to notify, or assist in the notification of (including identifying or locating), a family member, a personal representative of the individual, or another person responsible for the care of the individual of the individual's location, general condition, or death. Any such use or disclosure of protected health information for such notification purposes must be in accordance with paragraphs (b)(2), (b)(3), (b)(4), or (b)(5) of this section, as applicable.
(2) Uses and disclosures with the individual present. If the individual is present for, or otherwise available prior to, a use or disclosure permitted by paragraph (b)(1) of this section and has the

capacity to make health care decisions, the covered entity may use or disclose the protected health information if it:
(i) Obtains the individual's agreement;
(ii) Provides the individual with the opportunity to object to the disclosure, and the individual does not express an objection; or
(iii) Reasonably infers from the circumstances, based on the exercise of professional judgment, that the individual does not object to the disclosure.
(3) Limited uses and disclosures when the individual is not present. If the individual is not present, or the opportunity to agree or object to the use or disclosure cannot practicably be provided because of the individual's incapacity or an emergency circumstance, the covered entity may, in the exercise of professional judgment, determine whether the disclosure is in the best interests of the individual and, if so, disclose only the protected health information that is directly relevant to the person's involvement with the individual's care or payment related to the individual's health care or needed for notification purposes. A covered entity may use professional judgment and its experience with common practice to make reasonable inferences of the individual's best interest in allowing a person to act on behalf of the individual to pick up filled prescriptions, medical supplies, X-rays, or other similar forms of protected health information.
(4) Uses and disclosures for disaster relief purposes. A covered entity may use or disclose protected health information to a public or private entity authorized by law or by its charter to assist in disaster relief efforts, for the purpose of coordinating with such entities the uses or disclosures permitted by paragraph (b)(1)(ii) of this section. The requirements in paragraphs (b)(2), (b)(3), or (b)(5) of this section apply to such uses and disclosures to the extent that the covered entity, in the exercise of professional judgment, determines that the requirements do not interfere with the ability to respond to the emergency circumstances.
(5) Uses and disclosures when the individual is deceased. If the individual is deceased, a covered entity may disclose to a family member, or other persons identified in paragraph (b)(1) of this section who were involved in the individual's care or payment for health care prior to the individual's death, protected health information of the individual that is relevant to such person's involvement, unless doing so is inconsistent with any prior expressed preference of the individual that is known to the covered entity.

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Subpart	HIPAA Section	Section Title
E - Privacy	§164.512	Uses and disclosures for which an authorization or opportunity to agree or object is not required

(a) Standard: Uses and disclosures required by law.
(1) A covered entity may use or disclose protected health information to the extent that such use or disclosure is required by law and the use or disclosure complies with and is limited to the relevant requirements of such law.

(2) A covered entity must meet the requirements described in paragraph (c), (e), or (f) of this section for uses or disclosures required by law.
(b) Standard: Uses and disclosures for public health activities
(1) Permitted uses and disclosures. A covered entity may use or disclose protected health information for the public health activities and purposes described in this paragraph to:
(i) A public health authority that is authorized by law to collect or receive such information for the purpose of preventing or controlling disease, injury, or disability, including, but not limited to, the reporting of disease, injury, vital events such as birth or death, and the conduct of public health surveillance, public health investigations, and public health interventions; or, at the direction of a public health authority, to an official of a foreign government agency that is acting in collaboration with a public health authority;
(ii) A public health authority or other appropriate government authority authorized by law to receive reports of child abuse or neglect;
(iii) A person subject to the jurisdiction of the Food and Drug Administration (FDA) with respect to an FDA-regulated product or activity for which that person has responsibility, for the purpose of activities related to the quality, safety or effectiveness of such FDA-regulated product or activity. Such purposes include:
(A) To collect or report adverse events (or similar activities with respect to food or dietary supplements), product defects or problems (including problems with the use or labelling of a product), or biological product deviations;
(B) To track FDA-regulated products;
(C) To enable product recalls, repairs, or replacement, or lookback (including locating and notifying individuals who have received products that have been recalled, withdrawn, or are the subject of lookback); or
(D) To conduct post marketing surveillance;
(iv) A person who may have been exposed to a communicable disease or may otherwise be at risk of contracting or spreading a disease or condition, if the covered entity or public health authority is authorized by law to notify such person as necessary in the conduct of a public health intervention or investigation; or
(v) An employer, about an individual who is a member of the workforce of the employer, if:
(A) The covered entity is a covered health care provider who provides health care to the individual at the request of the employer:
(1) To conduct an evaluation relating to medical surveillance of the workplace; or
(2) To evaluate whether the individual has a work-related illness or injury;
(B) The protected health information that is disclosed consists of findings concerning a work-related illness or injury or a workplace-related medical surveillance;
(C) The employer needs such findings in order to comply with its obligations, under 29 CFR parts 1904 through 1928, 30 CFR parts 50 through 90, or under state law having a similar purpose, to record such illness or injury or to carry out responsibilities for workplace medical surveillance; and
(D) The covered health care provider provides written notice to the individual that protected health information relating to the medical surveillance of the workplace and work-related illnesses and injuries is disclosed to the employer:
(1) By giving a copy of the notice to the individual at the time the health care is provided; or

(2) If the health care is provided on the work site of the employer, by posting the notice in a prominent place at the location where the health care is provided.
(vi) A school, about an individual who is a student or prospective student of the school, if:
(A) The protected health information that is disclosed is limited to proof of immunization;
(B) The school is required by State or other law to have such proof of immunization prior to admitting the individual; and
(C) The covered entity obtains and documents the agreement to the disclosure from either:
(1) A parent, guardian, or other person acting in loco parentis of the individual, if the individual is an unemancipated minor; or
(2) The individual, if the individual is an adult or emancipated minor.
(2) Permitted uses. If the covered entity also is a public health authority, the covered entity is permitted to use protected health information in all cases in which it is permitted to disclose such information for public health activities under paragraph (b)(1) of this section.
(c) Standard: Disclosures about victims of abuse, neglect or domestic violence
(1) Permitted disclosures. Except for reports of child abuse or neglect permitted by paragraph (b)(1)(ii) of this section, a covered entity may disclose protected health information about an individual whom the covered entity reasonably believes to be a victim of abuse, neglect, or domestic violence to a government authority, including a social service or protective services agency, authorized by law to receive reports of such abuse, neglect, or domestic violence:
(i) To the extent the disclosure is required by law and the disclosure complies with and is limited to the relevant requirements of such law;
(ii) If the individual agrees to the disclosure; or
(iii) To the extent the disclosure is expressly authorized by statute or regulation and:
(A) The covered entity, in the exercise of professional judgment, believes the disclosure is necessary to prevent serious harm to the individual or other potential victims; or
(B) If the individual is unable to agree because of incapacity, a law enforcement or other public official authorized to receive the report represents that the protected health information for which disclosure is sought is not intended to be used against the individual and that an immediate enforcement activity that depends upon the disclosure would be materially and adversely affected by waiting until the individual is able to agree to the disclosure.
(2) Informing the individual. A covered entity that makes a disclosure permitted by paragraph (c)(1) of this section must promptly inform the individual that such a report has been or will be made, except if:
(i) The covered entity, in the exercise of professional judgment, believes informing the individual would place the individual at risk of serious harm; or
(ii) The covered entity would be informing a personal representative, and the covered entity reasonably believes the personal representative is responsible for the abuse, neglect, or other injury, and that informing such person would not be in the best interests of the individual as determined by the covered entity, in the exercise of professional judgment.
(d) Standard: Uses and disclosures for health oversight activities
(1) Permitted disclosures. A covered entity may disclose protected health information to a health oversight agency for oversight activities authorized by law, including audits; civil, administrative, or criminal investigations; inspections; licensure or disciplinary actions; civil, administrative, or criminal proceedings or actions; or other activities necessary for appropriate oversight of:

(i) The health care system;
(ii) Government benefit programs for which health information is relevant to beneficiary eligibility;
(iii) Entities subject to government regulatory programs for which health information is necessary for determining compliance with program standards; or
(iv) Entities subject to civil rights laws for which health information is necessary for determining compliance.
(2) Exception to health oversight activities. For the purpose of the disclosures permitted by paragraph (d)(1) of this section, a health oversight activity does not include an investigation or other activity in which the individual is the subject of the investigation or activity and such investigation or other activity does not arise out of and is not directly related to:
(i) The receipt of health care;
(ii) A claim for public benefits related to health; or
(iii) Qualification for, or receipt of, public benefits or services when a patient's health is integral to the claim for public benefits or services."
(3) Joint activities or investigations. Notwithstanding paragraph (d)(2) of this section, if a health oversight activity or investigation is conducted in conjunction with an oversight activity or investigation relating to a claim for public benefits not related to health, the joint activity or investigation is considered a health oversight activity for purposes of paragraph (d) of this section.
(4) Permitted uses. If a covered entity also is a health oversight agency, the covered entity may use protected health information for health oversight activities as permitted by paragraph (d) of this section.
(e) Standard: Disclosures for judicial and administrative proceedings
1) Permitted disclosures. A covered entity may disclose protected health information in the course of any judicial or administrative proceeding:
(i) In response to an order of a court or administrative tribunal, provided that the covered entity discloses only the protected health information expressly authorized by such order; or
(ii) In response to a subpoena, discovery request, or other lawful process, that is not accompanied by an order of a court or administrative tribunal, if:
(A) The covered entity receives satisfactory assurance, as described in paragraph (e)(1)(iii) of this section, from the party seeking the information that reasonable efforts have been made by such party to ensure that the individual who is the subject of the protected health information that has been requested has been given notice of the request; or
(B) The covered entity receives satisfactory assurance, as described in paragraph (e)(1)(iv) of this section, from the party seeking the information that reasonable efforts have been made by such party to secure a qualified protective order that meets the requirements of paragraph (e)(1)(v) of this section.
(iii) For the purposes of paragraph (e)(1)(ii)(A) of this section, a covered entity receives satisfactory assurances from a party seeking protected health information if the covered entity receives from such party a written statement and accompanying documentation demonstrating that:
(A) The party requesting such information has made a good faith attempt to provide written notice to the individual (or, if the individual's location is unknown, to mail a notice to the individual's last known address);

(B) The notice included sufficient information about the litigation or proceeding in which the protected health information is requested to permit the individual to raise an objection to the court or administrative tribunal; and
(C) The time for the individual to raise objections to the court or administrative tribunal has elapsed, and:
(1) No objections were filed; or
(2) All objections filed by the individual have been resolved by the court or the administrative tribunal and the disclosures being sought are consistent with such resolution.
(iv) For the purposes of paragraph (e)(1)(ii)(B) of this section, a covered entity receives satisfactory assurances from a party seeking protected health information, if the covered entity receives from such party a written statement and accompanying documentation demonstrating that:
(A) The parties to the dispute giving rise to the request for information have agreed to a qualified protective order and have presented it to the court or administrative tribunal with jurisdiction over the dispute; or
(B) The party seeking the protected health information has requested a qualified protective order from such court or administrative tribunal.
(v) For purposes of paragraph (e)(1) of this section, a qualified protective order means, with respect to protected health information requested under paragraph (e)(1)(ii) of this section, an order of a court or of an administrative tribunal or a stipulation by the parties to the litigation or administrative proceeding that:
(A) Prohibits the parties from using or disclosing the protected health information for any purpose other than the litigation or proceeding for which such information was requested; and
(B) Requires the return to the covered entity or destruction of the protected health information (including all copies made) at the end of the litigation or proceeding.
(vi) Notwithstanding paragraph (e)(1)(ii) of this section, a covered entity may disclose protected health information in response to lawful process described in paragraph (e)(1)(ii) of this section without receiving satisfactory assurance under paragraph (e)(1)(ii)(A) or (B) of this section, if the covered entity makes reasonable efforts to provide notice to the individual sufficient to meet the requirements of paragraph (e)(1)(iii) of this section or to seek a qualified protective order sufficient to meet the requirements of paragraph (e)(1)(v) of this section."
(2) Other uses and disclosures under this section. The provisions of this paragraph do not supersede other provisions of this section that otherwise permit or restrict uses or disclosures of protected health information.
"(f) Standard: Disclosures for law enforcement purposes. A covered entity may disclose protected health information for a law enforcement purpose to a law enforcement official if the conditions in paragraphs (f)(1) through (f)(6) of this section are met, as applicable.
(1) Permitted disclosures: Pursuant to process and as otherwise required by law. A covered entity may disclose protected health information:
(i) As required by law including laws that require the reporting of certain types of wounds or other physical injuries, except for laws subject to paragraph (b)(1)(ii) or (c)(1)(i) of this section; or
(ii) In compliance with and as limited by the relevant requirements of:
(A) A court order or court-ordered warrant, or a subpoena or summons issued by a judicial officer;
(B) A grand jury subpoena; or

(C) An administrative request, including an administrative subpoena or summons, a civil or an authorized investigative demand, or similar process authorized under law, provided that:
(1) The information sought is relevant and material to a legitimate law enforcement inquiry;
(2) The request is specific and limited in scope to the extent reasonably practicable in light of the purpose for which the information is sought; and
(3) De-identified information could not reasonably be used.
(2) Permitted disclosures: Limited information for identification and location purposes. Except for disclosures required by law as permitted by paragraph (f)(1) of this section, a covered entity may disclose protected health information in response to a law enforcement official's request for such information for the purpose of identifying or locating a suspect, fugitive, material witness, or missing person, provided that:
(i) The covered entity may disclose only the following information:
(A) Name and address;
(B) Date and place of birth;
(C) Social security number;
(D) ABO blood type and rh factor;
(E) Type of injury;
(F) Date and time of treatment;
(G) Date and time of death, if applicable; and
(H) A description of distinguishing physical characteristics, including height, weight, gender, race, hair and eye colour, presence or absence of facial hair (beard or moustache), scars, and tattoos.
(ii) Except as permitted by paragraph (f)(2)(i) of this section, the covered entity may not disclose for the purposes of identification or location under paragraph (f)(2) of this section any protected health information related to the individual's DNA or DNA analysis, dental records, or typing, samples or analysis of body fluids or tissue.
(3) Permitted disclosure: Victims of a crime. Except for disclosures required by law as permitted by paragraph (f)(1) of this section, a covered entity may disclose protected health information in response to a law enforcement official's request for such information about an individual who is or is suspected to be a victim of a crime, other than disclosures that are subject to paragraph (b) or (c) of this section, if:
(i) The individual agrees to the disclosure; or
(ii) The covered entity is unable to obtain the individual's agreement because of incapacity or other emergency circumstance, provided that:
(A) The law enforcement official represents that such information is needed to determine whether a violation of law by a person other than the victim has occurred, and such information is not intended to be used against the victim;
(B) The law enforcement official represents that immediate law enforcement activity that depends upon the disclosure would be materially and adversely affected by waiting until the individual is able to agree to the disclosure; and
(C) The disclosure is in the best interests of the individual as determined by the covered entity, in the exercise of professional judgment.
(4) Permitted disclosure: Decedents. A covered entity may disclose protected health information about an individual who has died to a law enforcement official for the purpose of alerting law

enforcement of the death of the individual if the covered entity has a suspicion that such death may have resulted from criminal conduct.
(5) Permitted disclosure: Crime on premises. A covered entity may disclose to a law enforcement official protected health information that the covered entity believes in good faith constitutes evidence of criminal conduct that occurred on the premises of the covered entity.
(6) Permitted disclosure: Reporting crime in emergencies.
(i) A covered health care provider providing emergency health care in response to a medical emergency, other than such emergency on the premises of the covered health care provider, may disclose protected health information to a law enforcement official if such disclosure appears necessary to alert law enforcement to:
(A) The commission and nature of a crime;
(B) The location of such crime or of the victim(s) of such crime; and
(C) The identity, description, and location of the perpetrator of such crime.
(ii) If a covered health care provider believes that the medical emergency described in paragraph (f)(6)(i) of this section is the result of abuse, neglect, or domestic violence of the individual in need of emergency health care, paragraph (f)(6)(i) of this section does not apply and any disclosure to a law enforcement official for law enforcement purposes is subject to paragraph (c) of this section."
(g) Standard: Uses and disclosures about decedents
(1) Coroners and medical examiners. A covered entity may disclose protected health information to a coroner or medical examiner for the purpose of identifying a deceased person, determining a cause of death, or other duties as authorized by law. A covered entity that also performs the duties of a coroner or medical examiner may use protected health information for the purposes described in this paragraph.
(2) Funeral directors. A covered entity may disclose protected health information to funeral directors, consistent with applicable law, as necessary to carry out their duties with respect to the decedent. If necessary for funeral directors to carry out their duties, the covered entity may disclose the protected health information prior to, and in reasonable anticipation of, the individual's death.
(h) Standard: Uses and disclosures for cadaveric organ, eye or tissue donation purposes. A covered entity may use or disclose protected health information to organ procurement organizations or other entities engaged in the procurement, banking, or transplantation of cadaveric organs, eyes, or tissue for the purpose of facilitating organ, eye or tissue donation and transplantation.
(i) Standard: Uses and disclosures for research purposes
(1) Permitted uses and disclosures. A covered entity may use or disclose protected health information for research, regardless of the source of funding of the research, provided that:
(i) Board approval of a waiver of authorization. The covered entity obtains documentation that an alteration to or waiver, in whole or in part, of the individual authorization required by §164.508 for use or disclosure of protected health information has been approved by either:
(A) An Institutional Review Board (IRB), established in accordance with 7 CFR lc.107, 10 CFR 745.107, 14 CFR 1230.107, 15 CFR 27.107, 16 CFR 1028.107, 21 CFR 56.107, 22 CFR 225.107, 24 CFR 60.107, 28 CFR 46.107, 32 CFR 219.107, 34 CFR 97.107, 38 CFR 16.107, 40 CFR 26.107, 45 CFR 46.107, 45 CFR 690.107, or 49 CFR 11.107; or
(B) A privacy board that:
(1) Has members with varying backgrounds and appropriate professional competency as necessary to review the effect of the research protocol on the individual's privacy rights and related interests;

(2) Includes at least one member who is not affiliated with the covered entity, not affiliated with any entity conducting or sponsoring the research, and not related to any person who is affiliated with any of such entities; and
(3) Does not have any member participating in a review of any project in which the member has a conflict of interest.
(ii) Reviews preparatory to research. The covered entity obtains from the researcher representations that:
(A) Use or disclosure is sought solely to review protected health information as necessary to prepare a research protocol or for similar purposes preparatory to research;
(B) No protected health information is to be removed from the covered entity by the researcher in the course of the review; and
(C) The protected health information for which use or access is sought is necessary for the research purposes."
(iii) Research on decedent's information. The covered entity obtains from the researcher:
(A) Representation that the use or disclosure sought is solely for research on the protected health information of decedents;
(B) Documentation, at the request of the covered entity, of the death of such individuals; and
(C) Representation that the protected health information for which use or disclosure is sought is necessary for the research purposes.
(2) Documentation of waiver approval. For a use or disclosure to be permitted based on documentation of approval of an alteration or waiver, under paragraph (i)(1)(i) of this section, the documentation must include all of the following:
(i) Identification and date of action. A statement identifying the IRB or privacy board and the date on which the alteration or waiver of authorization was approved;
(ii) Waiver criteria. A statement that the IRB or privacy board has determined that the alteration or waiver, in whole or in part, of authorization satisfies the following criteria:
(A) The use or disclosure of protected health information involves no more than a minimal risk to the privacy of individuals, based on, at least, the presence of the following elements;
(1) An adequate plan to protect the identifiers from improper use and disclosure;
(2) An adequate plan to destroy the identifiers at the earliest opportunity consistent with conduct of the research, unless there is a health or research justification for retaining the identifiers or such retention is otherwise required by law; and
(3) Adequate written assurances that the protected health information will not be reused or disclosed to any other person or entity, except as required by law, for authorized oversight of the research study, or for other research for which the use or disclosure of protected health information would be permitted by this subpart;
(B) The research could not practicably be conducted without the waiver or alteration; and
(C) The research could not practicably be conducted without access to and use of the protected health information.
(iii) Protected health information needed. A brief description of the protected health information for which use or access has been determined to be necessary by the institutional review board or privacy board, pursuant to paragraph (i)(2)(ii)(C) of this section;
(iv) Review and approval procedures. A statement that the alteration or waiver of authorization has been reviewed and approved under either normal or expedited review procedures, as follows:

(A) An IRB must follow the requirements of the Common Rule, including the normal review procedures (7 CFR 1c.108(b), 10 CFR 745.108(b), 14 CFR 1230.108(b), 15 CFR 27.108(b), 16 CFR 1028.108(b), 21 CFR 56.108(b), 22 CFR 225.108(b), 24 CFR 60.108(b), 28 CFR 46.108(b), 32 CFR 219.108(b), 34 CFR 97.108(b), 38 CFR 16.108(b), 40 CFR 26.108(b), 45 CFR 46.108(b), 45 CFR 690.108(b), or 49 CFR 11.108(b)) or the expedited review procedures (7 CFR 1c.110, 10 CFR 745.110, 14 CFR 1230.110, 15 CFR 27.110, 16 CFR 1028.110, 21 CFR 56.110, 22 CFR 225.110, 24 CFR 60.110, 28 CFR 46.110, 32 CFR 219.110, 34 CFR 97.110, 38 CFR 16.110, 40 CFR 26.110, 45 CFR 46.110, 45 CFR 690.110, or 49 CFR 11.110);

(B) A privacy board must review the proposed research at convened meetings at which a majority of the privacy board members are present, including at least one member who satisfies the criterion stated in paragraph (i)(1)(i)(B)(2) of this section, and the alteration or waiver of authorization must be approved by the majority of the privacy board members present at the meeting, unless the privacy board elects to use an expedited review procedure in accordance with paragraph (i)(2)(iv)(C) of this section;

(C) A privacy board may use an expedited review procedure if the research involves no more than minimal risk to the privacy of the individuals who are the subject of the protected health information for which use or disclosure is being sought. If the privacy board elects to use an expedited review procedure, the review and approval of the alteration or waiver of authorization may be carried out by the chair of the privacy board, or by one or more members of the privacy board as designated by the chair; and"

(v) Required signature. The documentation of the alteration or waiver of authorization must be signed by the chair or other member, as designated by the chair, of the IRB or the privacy board, as applicable.

(j) Standard: Uses and disclosures to avert a serious threat to health or safety

(1) Permitted disclosures. A covered entity may, consistent with applicable law and standards of ethical conduct, use or disclose protected health information, if the covered entity, in good faith, believes the use or disclosure:

(i)(A) Is necessary to prevent or lessen a serious and imminent threat to the health or safety of a person or the public; and

(B) Is to a person or persons reasonably able to prevent or lessen the threat, including the target of the threat; or

(ii) Is necessary for law enforcement authorities to identify or apprehend an individual:

(A) Because of a statement by an individual admitting participation in a violent crime that the covered entity reasonably believes may have caused serious physical harm to the victim; or

(B) Where it appears from all the circumstances that the individual has escaped from a correctional institution or from lawful custody, as those terms are defined in §164.501.

(2) Use or disclosure not permitted. A use or disclosure pursuant to paragraph (j)(1)(ii)(A) of this section may not be made if the information described in paragraph (j)(1)(ii)(A) of this section is learned by the covered entity:

(i) In the course of treatment to affect the propensity to commit the criminal conduct that is the basis for the disclosure under paragraph (j)(1)(ii)(A) of this section, or counselling or therapy; or

(ii) Through a request by the individual to initiate or to be referred for the treatment, counselling, or therapy described in paragraph (j)(2)(i) of this section.

(3) Limit on information that may be disclosed. A disclosure made pursuant to paragraph (j)(1)(ii)(A) of this section shall contain only the statement described in paragraph (j)(1)(ii)(A) of this section and the protected health information described in paragraph (f)(2)(i) of this section.
(4) Presumption of good faith belief. A covered entity that uses or discloses protected health information pursuant to paragraph (j)(1) of this section is presumed to have acted in good faith with regard to a belief described in paragraph (j)(1)(i) or (ii) of this section, if the belief is based upon the covered entity's actual knowledge or in reliance on a credible representation by a person with apparent knowledge or authority.
(k) Standard: Uses and disclosures for specialized government functions
(1) Military and veterans activities
(i) Armed Forces personnel. A covered entity may use and disclose the protected health information of individuals who are Armed Forces personnel for activities deemed necessary by appropriate military command authorities to assure the proper execution of the military mission, if the appropriate military authority has published by notice in the Federal Register the following information:
(A) Appropriate military command authorities; and
(B) The purposes for which the protected health information may be used or disclosed.
(ii) Separation or discharge from military service. A covered entity that is a component of the Departments of Défense or Homeland Security may disclose to the Department of Veterans Affairs (DVA) the protected health information of an individual who is a member of the Armed Forces upon the separation or discharge of the individual from military service for the purpose of a determination by DVA of the individual's eligibility for or entitlement to benefits under laws administered by the Secretary of Veterans Affairs.
(iii) Veterans. A covered entity that is a component of the Department of Veterans Affairs may use and disclose protected health information to components of the Department that determine eligibility for or entitlement to, or that provide, benefits under the laws administered by the Secretary of Veterans Affairs.
(iv) Foreign military personnel. A covered entity may use and disclose the protected health information of individuals who are foreign military personnel to their appropriate foreign military authority for the same purposes for which uses and disclosures are permitted for Armed Forces personnel under the notice published in the Federal Register pursuant to paragraph (k)(1)(i) of this section.
(2) National security and intelligence activities. A covered entity may disclose protected health information to authorized federal officials for the conduct of lawful intelligence, counter-intelligence, and other national security activities authorized by the National Security Act (50 U.S.C. 401, et seq.) and implementing authority (e.g., Executive Order 12333).
(3) Protective services for the President and others. A covered entity may disclose protected health information to authorized Federal officials for the provision of protective services to the President or other persons authorized by 18 U.S.C. 3056 or to foreign heads of state or other persons authorized by 22 U.S.C. 2709(a)(3), or for the conduct of investigations authorized by 18 U.S.C. 871 and 879.
(4) Medical suitability determinations. A covered entity that is a component of the Department of State may use protected health information to make medical suitability determinations and may

disclose whether or not the individual was determined to be medically suitable to the officials in the Department of State who need access to such information for the following purposes:
(i) For the purpose of a required security clearance conducted pursuant to Executive Orders 10450 and 12968;
(ii) As necessary to determine worldwide availability or availability for mandatory service abroad under sections 101(a)(4) and 504 of the Foreign Service Act; or
(iii) For a family to accompany a Foreign Service member abroad, consistent with section 101(b)(5) and 904 of the Foreign Service Act.
(5) Correctional institutions and other law enforcement custodial situations
(i) Permitted disclosures. A covered entity may disclose to a correctional institution or a law enforcement official having lawful custody of an inmate or other individual protected health information about such inmate or individual, if the correctional institution or such law enforcement official represents that such protected health information is necessary for:
(A) The provision of health care to such individuals;
(B) The health and safety of such individual or other inmates;
(C) The health and safety of the officers or employees of or others at the correctional institution;
(D) The health and safety of such individuals and officers or other persons responsible for the transporting of inmates or their transfer from one institution, facility, or setting to another;
(E) Law enforcement on the premises of the correctional institution; or
(F) The administration and maintenance of the safety, security, and good order of the correctional institution.
(ii) Permitted uses. A covered entity that is a correctional institution may use protected health information of individuals who are inmates for any purpose for which such protected health information may be disclosed.
(iii) No application after release. For the purposes of this provision, an individual is no longer an inmate when released on parole, probation, supervised release, or otherwise is no longer in lawful custody.
(6) Covered entities that are government programs providing public benefits.
(i) A health plan that is a government program providing public benefits may disclose protected health information relating to eligibility for or enrolment in the health plan to another agency administering a government program providing public benefits if the sharing of eligibility or enrolment information among such government agencies or the maintenance of such information in a single or combined data system accessible to all such government agencies is required or expressly authorized by statute or regulation.
(ii) A covered entity that is a government agency administering a government program providing public benefits may disclose protected health information relating to the program to another covered entity that is a government agency administering a government program providing public benefits if the programs serve the same or similar populations and the disclosure of protected health information is necessary to coordinate the covered functions of such programs or to improve administration and management relating to the covered functions of such programs.
(7) National Instant Criminal Background Check System. A covered entity may use or disclose protected health information for purposes of reporting to the National Instant Criminal Background Check System the identity of an individual who is prohibited from possessing a firearm under 18 U.S.C. 922(g)(4), provided the covered entity:

(i) Is a State agency or other entity that is, or contains an entity that is:
(A) An entity designated by the State to report, or which collects information for purposes of reporting, on behalf of the State, to the National Instant Criminal Background Check System; or
(B) A court, board, commission, or other lawful authority that makes the commitment or adjudication that causes an individual to become subject to 18 U.S.C. 922(g)(4); and
(ii) Discloses the information only to:
(A) The National Instant Criminal Background Check System; or
(B) An entity designated by the State to report, or which collects information for purposes of reporting, on behalf of the State, to the National Instant Criminal Background Check System; and
(iii)(A) Discloses only the limited demographic and certain other information needed for purposes of reporting to the National Instant Criminal Background Check System; and
(B) Does not disclose diagnostic or clinical information for such purposes.
(l) Standard: Disclosures for workers' compensation. A covered entity may disclose protected health information as authorized by and to the extent necessary to comply with laws relating to workers' compensation or other similar programs, established by law, that provide benefits for work-related injuries or illness without regard to fault.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	§164.514	Other requirements relating to uses and disclosures of protected health information

(a) Standard: De-identification of protected health information. Health information that does not identify an individual and with respect to which there is no reasonable basis to believe that the information can be used to identify an individual is not individually identifiable health information.
(b) Implementation specifications: Requirements for de-identification of protected health information. A covered entity may determine that health information is not individually identifiable health information only if:
(1) A person with appropriate knowledge of and experience with generally accepted statistical and scientific principles and methods for rendering information not individually identifiable:
(i) Applying such principles and methods, determines that the risk is very small that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information; and
(ii) Documents the methods and results of the analysis that justify such determination; or
(2)(i) The following identifiers of the individual or of relatives, employers, or household members of the individual, are removed:
(A) Names;
(B) All geographic subdivisions smaller than a State, including street address, city, county, precinct, zip code, and their equivalent geocodes, except for the initial three digits of a zip code if, according to the current publicly available data from the Bureau of the Census:
(1) The geographic unit formed by combining all zip codes with the same three initial digits contains more than 20,000 people; and

(2) The initial three digits of a zip code for all such geographic units containing 20,000 or fewer people is changed to 000.
(C) All elements of dates (except year) for dates directly related to an individual, including birth date, admission date, discharge date, date of death; and all ages over 89 and all elements of dates (including year) indicative of such age, except that such ages and elements may be aggregated into a single category of age 90 or older;
(D) Telephone numbers;
(E) Fax numbers;
(F) Electronic mail addresses;
(G) Social security numbers;
(H) Medical record numbers;
(I) Health plan beneficiary numbers;
(J) Account numbers;
(K) Certificate/license numbers;
(L) Vehicle identifiers and serial numbers, including license plate numbers;
(M) Device identifiers and serial numbers;
(N) Web Universal Resource Locators (URLs);
(O) Internet Protocol (IP) address numbers;
(P) Biometric identifiers, including finger and voice prints;
(Q) Full face photographic images and any comparable images; and
(R) Any other unique identifying number, characteristic, or code, except as permitted by paragraph (c) of this section; and
(ii) The covered entity does not have actual knowledge that the information could be used alone or in combination with other information to identify an individual who is a subject of the information."
(c) Implementation specifications: Re-identification. A covered entity may assign a code or other means of record identification to allow information de-identified under this section to be re-identified by the covered entity, provided that:
(1) Derivation. The code or other means of record identification is not derived from or related to information about the individual and is not otherwise capable of being translated so as to identify the individual; and
(2) Security. The covered entity does not use or disclose the code or other means of record identification for any other purpose, and does not disclose the mechanism for re-identification.
(d)(1) Standard: minimum necessary requirements. In order to comply with §164.502(b) and this section, a covered entity must meet the requirements of paragraphs (d)(2) through (d)(5) of this section with respect to a request for, or the use and disclosure of, protected health information.
(2) Implementation specifications: Minimum necessary uses of protected health information.
(i) A covered entity must identify:
(A) Those persons or classes of persons, as appropriate, in its workforce who need access to protected health information to carry out their duties; and
(B) For each such person or class of persons, the category or categories of protected health information to which access is needed and any conditions appropriate to such access.
(ii) A covered entity must make reasonable efforts to limit the access of such persons or classes identified in paragraph (d)(2)(i)(A) of this section to protected health information consistent with paragraph (d)(2)(i)(B) of this section.

(3) Implementation specification: Minimum necessary disclosures of protected health information.
(i) For any type of disclosure that it makes on a routine and recurring basis, a covered entity must implement policies and procedures (which may be standard protocols) that limit the protected health information disclosed to the amount reasonably necessary to achieve the purpose of the disclosure.
(ii) For all other disclosures, a covered entity must:
(A) Develop criteria designed to limit the protected health information disclosed to the information reasonably necessary to accomplish the purpose for which disclosure is sought; and
(B) Review requests for disclosure on an individual basis in accordance with such criteria.
(iii) A covered entity may rely, if such reliance is reasonable under the circumstances, on a requested disclosure as the minimum necessary for the stated purpose when:
(A) Making disclosures to public officials that are permitted under §164.512, if the public official represents that the information requested is the minimum necessary for the stated purpose(s);
(B) The information is requested by another covered entity;
(C) The information is requested by a professional who is a member of its workforce or is a business associate of the covered entity for the purpose of providing professional services to the covered entity, if the professional represents that the information requested is the minimum necessary for the stated purpose(s); or
(D) Documentation or representations that comply with the applicable requirements of §164.512(i) have been provided by a person requesting the information for research purposes.
(4) Implementation specifications: Minimum necessary requests for protected health information.
(i) A covered entity must limit any request for protected health information to that which is reasonably necessary to accomplish the purpose for which the request is made, when requesting such information from other covered entities.
(ii) For a request that is made on a routine and recurring basis, a covered entity must implement policies and procedures (which may be standard protocols) that limit the protected health information requested to the amount reasonably necessary to accomplish the purpose for which the request is made.
(iii) For all other requests, a covered entity must:
(A) Develop criteria designed to limit the request for protected health information to the information reasonably necessary to accomplish the purpose for which the request is made; and
(B) Review requests for disclosure on an individual basis in accordance with such criteria.
(5) Implementation specification: Other content requirement. For all uses, disclosures, or requests to which the requirements in paragraph (d) of this section apply, a covered entity may not use, disclose or request an entire medical record, except when the entire medical record is specifically justified as the amount that is reasonably necessary to accomplish the purpose of the use, disclosure, or request.
(e)(1) Standard: Limited data set. A covered entity may use or disclose a limited data set that meets the requirements of paragraphs (e)(2) and (e)(3) of this section, if the covered entity enters into a data use agreement with the limited data set recipient, in accordance with paragraph (e)(4) of this section.
(2) Implementation specification: Limited data set: A limited data set is protected health information that excludes the following direct identifiers of the individual or of relatives, employers, or household members of the individual:

(i) Names;
(ii) Postal address information, other than town or city, State, and zip code;
(iii) Telephone numbers;
(iv) Fax numbers;
(v) Electronic mail addresses;
(vi) Social security numbers;
(vii) Medical record numbers;
(viii) Health plan beneficiary numbers;
(ix) Account numbers;
(x) Certificate/license numbers;
(xi) Vehicle identifiers and serial numbers, including license plate numbers;
(xii) Device identifiers and serial numbers;
(xiii) Web Universal Resource Locators (URLs);
(xiv) Internet Protocol (IP) address numbers;
(xv) Biometric identifiers, including finger and voice prints; and
(xvi) Full face photographic images and any comparable images.
(3) Implementation specification: Permitted purposes for uses and disclosures.
(i) A covered entity may use or disclose a limited data set under paragraph (e)(1) of this section only for the purposes of research, public health, or health care operations.
(ii) A covered entity may use protected health information to create a limited data set that meets the requirements of paragraph (e)(2) of this section, or disclose protected health information only to a business associate for such purpose, whether or not the limited data set is to be used by the covered entity.
(4) Implementation specifications: Data use agreement
(i) Agreement required. A covered entity may use or disclose a limited data set under paragraph (e)(1) of this section only if the covered entity obtains satisfactory assurance, in the form of a data use agreement that meets the requirements of this section, that the limited data set recipient will only use or disclose the protected health information for limited purposes.
(ii) Contents. A data use agreement between the covered entity and the limited data set recipient must:
(A) Establish the permitted uses and disclosures of such information by the limited data set recipient, consistent with paragraph (e)(3) of this section. The data use agreement may not authorize the limited data set recipient to use or further disclose the information in a manner that would violate the requirements of this subpart, if done by the covered entity;
(B) Establish who is permitted to use or receive the limited data set; and
(C) Provide that the limited data set recipient will:
(1) Not use or further disclose the information other than as permitted by the data use agreement or as otherwise required by law;
(2) Use appropriate safeguards to prevent use or disclosure of the information other than as provided for by the data use agreement;
(3) Report to the covered entity any use or disclosure of the information not provided for by its data use agreement of which it becomes aware;
(4) Ensure that any agents to whom it provides the limited data set agree to the same restrictions and conditions that apply to the limited data set recipient with respect to such information; and

(5) Not identify the information or contact the individuals.
(iii) Compliance.
(A) A covered entity is not in compliance with the standards in paragraph (e) of this section if the covered entity knew of a pattern of activity or practice of the limited data set recipient that constituted a material breach or violation of the data use agreement, unless the covered entity took reasonable steps to cure the breach or end the violation, as applicable, and, if such steps were unsuccessful:
(1) Discontinued disclosure of protected health information to the recipient; and
(2) Reported the problem to the Secretary.
(B) A covered entity that is a limited data set recipient and violates a data use agreement will be in noncompliance with the standards, implementation specifications, and requirements of paragraph (e) of this section.
(f) Fundraising communications
(1) Standard: Uses and disclosures for fundraising. Subject to the conditions of paragraph (f)(2) of this section, a covered entity may use, or disclose to a business associate or to an institutionally related foundation, the following protected health information for the purpose of raising funds for its own benefit, without an authorization meeting the requirements of §164.508:
(i) Demographic information relating to an individual, including name, address, other contact information, age, gender, and date of birth;
(ii) Dates of health care provided to an individual;
(iii) Department of service information;
(iv) Treating physician;
(v) Outcome information; and
(vi) Health insurance status.
(2) Implementation specifications: Fundraising requirements.
(i) A covered entity may not use or disclose protected health information for fundraising purposes as otherwise permitted by paragraph (f)(1) of this section unless a statement required by §164.520(b)(1)(iii)(A) is included in the covered entity's notice of privacy practices.
(ii) With each fundraising communication made to an individual under this paragraph, a covered entity must provide the individual with a clear and conspicuous opportunity to elect not to receive any further fundraising communications. The method for an individual to elect not to receive further fundraising communications may not cause the individual to incur an undue burden or more than a nominal cost.
(iii) A covered entity may not condition treatment or payment on the individual's choice with respect to the receipt of fundraising communications.
(iv) A covered entity may not make fundraising communications to an individual under this paragraph where the individual has elected not to receive such communications under paragraph (f)(2)(ii) of this section.
(v) A covered entity may provide an individual who has elected not to receive further fundraising communications with a method to opt back in to receive such communications.
(g) Standard: Uses and disclosures for underwriting and related purposes. If a health plan receives protected health information for the purpose of underwriting, premium rating, or other activities relating to the creation, renewal, or replacement of a contract of health insurance or health benefits, and if such health insurance or health benefits are not placed with the health plan, such health plan

may only use or disclose such protected health information for such purpose or as may be required by law, subject to the prohibition at §164.502(a)(5)(i) with respect to genetic information included in the protected health information.

(h)(1) Standard: Verification requirements. Prior to any disclosure permitted by this subpart, a covered entity must:

(i) Except with respect to disclosures under §164.510, verify the identity of a person requesting protected health information and the authority of any such person to have access to protected health information under this subpart, if the identity or any such authority of such person is not known to the covered entity; and

(ii) Obtain any documentation, statements, or representations, whether oral or written, from the person requesting the protected health information when such documentation, statement, or representation is a condition of the disclosure under this subpart.

(2) Implementation specifications: Verification

(i) Conditions on disclosures. If a disclosure is conditioned by this subpart on particular documentation, statements, or representations from the person requesting the protected health information, a covered entity may rely, if such reliance is reasonable under the circumstances, on documentation, statements, or representations that, on their face, meet the applicable requirements.

(A) The conditions in §164.512(f)(1)(ii)(C) may be satisfied by the administrative subpoena or similar process or by a separate written statement that, on its face, demonstrates that the applicable requirements have been met.

(B) The documentation required by §164.512(i)(2) may be satisfied by one or more written statements, provided that each is appropriately dated and signed in accordance with §164.512(i)(2)(i) and (v).

(ii) Identity of public officials. A covered entity may rely, if such reliance is reasonable under the circumstances, on any of the following to verify identity when the disclosure of protected health information is to a public official or a person acting on behalf of the public official:

(A) If the request is made in person, presentation of an agency identification badge, other official credentials, or other proof of government status;

(B) If the request is in writing, the request is on the appropriate government letterhead; or

(C) If the disclosure is to a person acting on behalf of a public official, a written statement on appropriate government letterhead that the person is acting under the government's authority or other evidence or documentation of agency, such as a contract for services, memorandum of understanding, or purchase order, that establishes that the person is acting on behalf of the public official.

(iii) Authority of public officials. A covered entity may rely, if such reliance is reasonable under the circumstances, on any of the following to verify authority when the disclosure of protected health information is to a public official or a person acting on behalf of the public official:

(A) A written statement of the legal authority under which the information is requested, or, if a written statement would be impracticable, an oral statement of such legal authority;

(B) If a request is made pursuant to legal process, warrant, subpoena, order, or other legal process issued by a grand jury or a judicial or administrative tribunal is presumed to constitute legal authority.

(iv) Exercise of professional judgment. The verification requirements of this paragraph are met if the covered entity relies on the exercise of professional judgment in making a use or disclosure in

accordance with §164.510 or acts on a good faith belief in making a disclosure in accordance with §164.512(j).
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	§164.520	Notice of privacy practices for protected health information

(a) Standard: Notice of privacy practices (1) Right to notice. Except as provided by paragraph (a)(2) or (3) of this section, an individual has a right to adequate notice of the uses and disclosures of protected health information that may be made by the covered entity, and of the individual's rights and the covered entity's legal duties with respect to protected health information. (2) Exception for group health plans. (i) An individual enrolled in a group health plan has a right to notice: (A) From the group health plan, if, and to the extent that, such an individual does not receive health benefits under the group health plan through an insurance contract with a health insurance issuer or HMO; or (B) From the health insurance issuer or HMO with respect to the group health plan through which such individuals receive their health benefits under the group health plan. (ii) A group health plan that provides health benefits solely through an insurance contract with a health insurance issuer or HMO, and that creates or receives protected health information in addition to summary health information as defined in §164.504(a) or information on whether the individual is participating in the group health plan, or is enrolled in or has disenrolled from a health insurance issuer or HMO offered by the plan, must: (A) Maintain a notice under this section; and (B) Provide such notice upon request to any person. The provisions of paragraph (c)(1) of this section do not apply to such group health plan. (iii) A group health plan that provides health benefits solely through an insurance contract with a health insurance issuer or HMO, and does not create or receive protected health information other than summary health information as defined in §164.504(a) or information on whether an individual is participating in the group health plan, a or is enrolled in or has disenrolled from a health insurance issuer or HMO offered by the plan, is not required to maintain or provide a notice under this section." (3) Exception for inmates. An inmate does not have a right to notice under this section, and the requirements of this section do not apply to correctional institution that is a covered entity. (b) Implementation specifications: Content of notice. (1) Required elements. The covered entity must provide a notice that is written in plain language and that contains the elements required by this paragraph. (i) Header. The notice must contain the following statement as a header or otherwise prominently displayed: “THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY. (ii) Uses and disclosures. The notice must contain:

(A) A description, including at least one example, of the types of uses and disclosures that the covered entity is permitted by this subpart to make for each of the following purposes: treatment, payment, and health care operations.
(B) A description of each of the other purposes for which the covered entity is permitted or required by this subpart to use or disclose protected health information without the individual's written authorization.
(C) If a use or disclosure for any purpose described in paragraphs (b)(1)(ii)(A) or (B) of this section is prohibited or materially limited by other applicable law, the description of such use or disclosure must reflect the more stringent law as defined in § 160.202 of this subchapter.
(D) For each purpose described in paragraph (b)(1)(ii)(A) or (B) of this section, the description must include sufficient detail to place the individual on notice of the uses and disclosures that are permitted or required by this subpart and other applicable law.
(E) A description of the types of uses and disclosures that require an authorization under § 164.508(a)(2)- (a)(4), a statement that other uses and disclosures not described in the notice will be made only with the individual's written authorization, and a statement that the individual may revoke an authorization as provided by § 164.508(b)(5).
(iii) Separate statements for certain uses or disclosures. If the covered entity intends to engage in any of the following activities, the description required by paragraph (b)(1)(ii)(A) of this section must include a separate statement informing the individual of such activities, as applicable:
(A) In accordance with § 164.514(f)(1), the covered entity may contact the individual to raise funds for the covered entity and the individual has a right to opt out of receiving such communications; (B) In accordance with § 164.504(f), the group health plan, or a health insurance issuer or HMO with respect to a group health plan, may disclose protected health information to the sponsor of the plan; or
(C) If a covered entity that is a health plan, excluding an issuer of a long-term care policy falling within paragraph (1)(viii) of the definition of health plan, intends to use or disclose protected health information for underwriting purposes, a statement that the covered entity is prohibited from using or disclosing protected health information that is genetic information of an individual for such purposes.
(iv) Individual rights. The notice must contain a statement of the individual's rights with respect to protected health information and a brief description of how the individual may exercise these rights, as follows:
(A) The right to request restrictions on certain uses and disclosures of protected health information as provided by § 164.522(a), including a statement that the covered entity is not required to agree to a requested restriction, except in case of a disclosure restricted under § 164.522(a)(1)
(B) The right to receive confidential communications of protected health information as provided by § 164.522(b), as applicable;
(C) The right to inspect and copy protected health information as provided by § 164.524;
(D) The right to amend protected health information as provided by § 164.526;
(E) The right to receive an accounting of disclosures of protected health information as provided by § 164.528; and
(F) The right of an individual, including an individual who has agreed to receive the notice electronically in accordance with paragraph (c)(3) of this section, to obtain a paper copy of the notice from the covered entity upon request.

(v) Covered entity's duties. The notice must contain:
(A) A statement that the covered entity is required by law to maintain the privacy of protected health information, to provide individuals with notice of its legal duties and privacy practices with respect to protected health information, and to notify affected individuals following a breach of unsecured protected health information;
(B) A statement that the covered entity is required to abide by the terms of the notice currently in effect; and
(C) For the covered entity to apply a change in a privacy practice that is described in the notice to protected health information that the covered entity created or received prior to issuing a revised notice, in accordance with § 164.530(i)(2)(ii), a statement that it reserves the right to change the terms of its notice and to make the new notice provisions effective for all protected health information that it maintains. The statement must also describe how it will provide individuals with a revised notice.
(vi) Complaints. The notice must contain a statement that individuals may complain to the covered entity and to the Secretary if they believe their privacy rights have been violated, a brief description of how the individual may file a complaint with the covered entity, and a statement that the individual will not be retaliated against for filing a complaint.
(vii) Contact. The notice must contain the name, or title, and telephone number of a person or office to contact for further information as required by § 164.530(a)(1)(ii).
(viii) Effective date. The notice must contain the date on which the notice is first in effect, which may not be earlier than the date on which the notice is printed or otherwise published.
(2) Optional elements.
(i) In addition to the information required by paragraph (b)(1) of this section, if a covered entity elects to limit the uses or disclosures that it is permitted to make under this subpart, the covered entity may describe its more limited uses or disclosures in its notice, provided that the covered entity may not include in its notice a limitation affecting its right to make a use or disclosure that is required by law or permitted by § 164.512(j)(1)(i).
(ii) For the covered entity to apply a change in its more limited uses and disclosures to protected health information created or received prior to issuing a revised notice, in accordance with § 164.530(i)(2)(ii), the notice must include the statements required by paragraph (b)(1)(v)(C) of this section.
(3) Revisions to the notice. The covered entity must promptly revise and distribute its notice whenever there is a material change to the uses or disclosures, the individual's rights, the covered entity's legal duties, or other privacy practices stated in the notice. Except when required by law, a material change to any term of the notice may not be implemented prior to the effective date of the notice in which such material change is reflected.
(c) Implementation specifications: Provision of notice. A covered entity must make the notice required by this section available on request to any person and to individuals as specified in paragraphs (c)(1) through (c)(3) of this section, as applicable.
(1) Specific requirements for health plans.
(i) A health plan must provide the notice:
(A) No later than the compliance date for the health plan, to individuals then covered by the plan;
(B) Thereafter, at the time of enrollment, to individuals who are new enrollees.

(ii) No less frequently than once every three years, the health plan must notify individuals then covered by the plan of the availability of the notice and how to obtain the notice.
(iii) The health plan satisfies the requirements of paragraph (c)(1) of this section if notice is provided to the named insured of a policy under which coverage is provided to the named insured and one or more dependents.
(iv) If a health plan has more than one notice, it satisfies the requirements of paragraph (c)(1) of this section by providing the notice that is relevant to the individual or other person requesting the notice.
(v) If there is a material change to the notice:
(A) A health plan that posts its notice on its web site in accordance with paragraph (c)(3)(i) of this section must prominently post the change or its revised notice on its web site by the effective date of the material change to the notice, and provide the revised notice, or information about the material change and how to obtain the revised notice, in its next annual mailing to individuals then covered by the plan.
(B) A health plan that does not post its notice on a web site pursuant to paragraph (c)(3)(i) of this section must provide the revised notice, or information about the material change and how to obtain the revised notice, to individuals then covered by the plan within 60 days of the material revision to the notice.
(2) Specific requirements for certain covered health care providers. A covered health care provider that has a direct treatment relationship with an individual must:
(i) Provide the notice:
(A) No later than the date of the first service delivery, including service delivered electronically, to such individual after the compliance date for the covered health care provider; or
(B) In an emergency treatment situation, as soon as reasonably practicable after the emergency treatment situation.
(ii) Except in an emergency treatment situation, make a good faith effort to obtain a written acknowledgment of receipt of the notice provided in accordance with paragraph (c)(2)(i) of this section, and if not obtained, document its good faith efforts to obtain such acknowledgment and the reason why the acknowledgment was not obtained;
(iii) If the covered health care provider maintains a physical service delivery site:
(A) Have the notice available at the service delivery site for individuals to request to take with them; and
(B) Post the notice in a clear and prominent location where it is reasonable to expect individuals seeking service from the covered health care provider to be able to read the notice; and
(iv) Whenever the notice is revised, make the notice available upon request on or after the effective date of the revision and promptly comply with the requirements of paragraph (c)(2)(iii) of this section, if applicable.
(3) Specific requirements for electronic notice.
(i) A covered entity that maintains a web site that provides information about the covered entity's customer services or benefits must prominently post its notice on the web site and make the notice available electronically through the web site.
(ii) A covered entity may provide the notice required by this section to an individual by e-mail, if the individual agrees to electronic notice and such agreement has not been withdrawn. If the covered entity knows that the e-mail transmission has failed, a paper copy of the notice must be provided to

the individual. Provision of electronic notice by the covered entity will satisfy the provision requirements of paragraph (c) of this section when timely made in accordance with paragraph (c)(1) or (2) of this section.
(iii) For purposes of paragraph (c)(2)(i) of this section, if the first service delivery to an individual is delivered electronically, the covered health care provider must provide electronic notice automatically and contemporaneously in response to the individual's first request for service. The requirements in paragraph (c)(2)(ii) of this section apply to electronic notice.
(iv) The individual who is the recipient of electronic notice retains the right to obtain a paper copy of the notice from a covered entity upon request.
(d) Implementation specifications: Joint notice by separate covered entities. Covered entities that participate in organized health care arrangements may comply with this section by a joint notice, provided that:
(1) The covered entities participating in the organized health care arrangement agree to abide by the terms of the notice with respect to protected health information created or received by the covered entity as part of its participation in the organized health care arrangement;
(2) The joint notice meets the implementation specifications in paragraph (b) of this section, except that the statements required by this section may be altered to reflect the fact that the notice covers more than one covered entity; and
(i) Describes with reasonable specificity the covered entities, or class of entities, to which the joint notice applies;
(ii) Describes with reasonable specificity the service delivery sites, or classes of service delivery sites, to which the joint notice applies; and
(iii) If applicable, states that the covered entities participating in the organized health care arrangement will share protected health information with each other, as necessary to carry out treatment, payment, or health care operations relating to the organized health care arrangement.
(3) The covered entities included in the joint notice must provide the notice to individuals in accordance with the applicable implementation specifications of paragraph (c) of this section. Provision of the joint notice to an individual by any one of the covered entities included in the joint notice will satisfy the provision requirement of paragraph (c) of this section with respect to all others covered by the joint notice.
(e) Implementation specifications: Documentation. A covered entity must document compliance with the notice requirements, as required by § 164.530(j), by retaining copies of the notices issued by the covered entity and, if applicable, any written acknowledgments of receipt of the notice or documentation of good faith efforts to obtain such written acknowledgment, in accordance with paragraph (c)(2)(ii) of this section.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	§164.522	Rights to request privacy protection for protected health information

(a)(1) Standard: Right of an individual to request restriction of uses and disclosures.
(i) A covered entity must permit an individual to request that the covered entity restrict:
(A) Uses or disclosures of protected health information about the individual to carry out treatment, payment, or health care operations; and
(B) Disclosures permitted under §164.510(b).
(ii) Except as provided in paragraph (a)(1)(vi) of this section, a covered entity is not required to agree to a restriction.
(iii) A covered entity that agrees to a restriction under paragraph (a)(1)(i) of this section may not use or disclose protected health information in violation of such restriction, except that, if the individual who requested the restriction is in need of emergency treatment and the restricted protected health information is needed to provide the emergency treatment, the covered entity may use the restricted protected health information, or may disclose such information to a health care provider, to provide such treatment to the individual.
(iv) If restricted protected health information is disclosed to a health care provider for emergency treatment under paragraph (a)(1)(iii) of this section, the covered entity must request that such health care provider not further use or disclose the information.
(v) A restriction agreed to by a covered entity under paragraph (a) of this section, is not effective under this subpart to prevent uses or disclosures permitted or required under §164.502(a)(2)(ii), §164.510(a) or §164.512.
(vi) A covered entity must agree to the request of an individual to restrict disclosure of protected health information about the individual to a health plan if:
(A) The disclosure is for the purpose of carrying out payment or health care operations and is not otherwise required by law; and
(B) The protected health information pertains solely to a health care item or service for which the individual, or person other than the health plan on behalf of the individual, has paid the covered entity in full.
(2) Implementation specifications: Terminating a restriction. A covered entity may terminate a restriction, if:
(i) The individual agrees to or requests the termination in writing;
(ii) The individual orally agrees to the termination and the oral agreement is documented; or
(iii) The covered entity informs the individual that it is terminating its agreement to a restriction, except that such termination is:
(A) Not effective for protected health information restricted under paragraph (a)(1)(vi) of this section; and
(B) Only effective with respect to protected health information created or received after it has so informed the individual."
(3) Implementation specification: Documentation. A covered entity must document a restriction in accordance with § 160.530(j) of this subchapter.
(b)
(1) Standard: Confidential communications requirements.
(i) A covered health care provider must permit individuals to request and must accommodate reasonable requests by individuals to receive communications of protected health information from the covered health care provider by alternative means or at alternative locations.

(ii) A health plan must permit individuals to request and must accommodate reasonable requests by individuals to receive communications of protected health information from the health plan by alternative means or at alternative locations, if the individual clearly states that the disclosure of all or part of that information could endanger the individual.
(2) Implementation specifications: Conditions on providing confidential communications.
(i) A covered entity may require the individual to make a request for a confidential communication described in paragraph (b)(1) of this section in writing.
(ii) A covered entity may condition the provision of a reasonable accommodation on:
(A) When appropriate, information as to how payment, if any, will be handled; and
(B) Specification of an alternative address or other method of contact.
(iii) A covered health care provider may not require an explanation from the individual as to the basis for the request as a condition of providing communications on a confidential basis.
(iv) A health plan may require that a request contain a statement that disclosure of all or part of the information to which the request pertains could endanger the individual.

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Subpart	HIPAA Section	Section Title
E - Privacy	§164.524	Access of individuals to protected health information

(a) Standard: Access to protected health information
(1) Right of access. Except as otherwise provided in paragraph (a)(2) or (a)(3) of this section, an individual has a right of access to inspect and obtain a copy of protected health information about the individual in a designated record set, for as long as the protected health information is maintained in the designated record set, except for:
(i) Psychotherapy notes; and
(ii) Information compiled in reasonable anticipation of, or for use in, a civil, criminal, or administrative action or proceeding.
(2) Unreviewable grounds for denial. A covered entity may deny an individual access without providing the individual an opportunity for review, in the following circumstances.
(i) The protected health information is excepted from the right of access by paragraph (a)(1) of this section.
(ii) A covered entity that is a correctional institution or a covered health care provider acting under the direction of the correctional institution may deny, in whole or in part, an inmate's request to obtain a copy of protected health information, if obtaining such copy would jeopardize the health, safety, security, custody, or rehabilitation of the individual or of other inmates, or the safety of any officer, employee, or other person at the correctional institution or responsible for the transporting of the inmate.
(iii) An individual's access to protected health information created or obtained by a covered health care provider in the course of research that includes treatment may be temporarily suspended for as long as the research is in progress, provided that the individual has agreed to the denial of access when consenting to participate in the research that includes treatment, and the covered health care

provider has informed the individual that the right of access will be reinstated upon completion of the research.
(iv) An individual's access to protected health information that is contained in records that are subject to the Privacy Act, 5 U.S.C. 552a, may be denied, if the denial of access under the Privacy Act would meet the requirements of that law.
(v) An individual's access may be denied if the protected health information was obtained from someone other than a health care provider under a promise of confidentiality and the access requested would be reasonably likely to reveal the source of the information."
"(3) Reviewable grounds for denial. A covered entity may deny an individual access, provided that the individual is given a right to have such denials reviewed, as required by paragraph (a)(4) of this section, in the following circumstances:
(i) A licensed health care professional has determined, in the exercise of professional judgment, that the access requested is reasonably likely to endanger the life or physical safety of the individual or another person;
(ii) The protected health information makes reference to another person (unless such other person is a health care provider) and a licensed health care professional has determined, in the exercise of professional judgment, that the access requested is reasonably likely to cause substantial harm to such other person; or
(iii) The request for access is made by the individual's personal representative and a licensed health care professional has determined, in the exercise of professional judgment, that the provision of access to such personal representative is reasonably likely to cause substantial harm to the individual or another person."
(4) Review of a denial of access. If access is denied on a ground permitted under paragraph (a)(3) of this section, the individual has the right to have the denial reviewed by a licensed health care professional who is designated by the covered entity to act as a reviewing official and who did not participate in the original decision to deny. The covered entity must provide or deny access in accordance with the determination of the reviewing official under paragraph (d)(4) of this section.
(b) Implementation specifications: Requests for access and timely action
(1) Individual's request for access. The covered entity must permit an individual to request access to inspect or to obtain a copy of the protected health information about the individual that is maintained in a designated record set. The covered entity may require individuals to make requests for access in writing, provided that it informs individuals of such a requirement.
(2) Timely action by the covered entity.
(i) Except as provided in paragraph (b)(2)(ii) of this section, the covered entity must act on a request for access no later than 30 days after receipt of the request as follows.
(A) If the covered entity grants the request, in whole or in part, it must inform the individual of the acceptance of the request and provide the access requested, in accordance with paragraph (c) of this section.
(B) If the covered entity denies the request, in whole or in part, it must provide the individual with a written denial, in accordance with paragraph (d) of this section.
(ii) If the covered entity is unable to take an action required by paragraph (b)(2)(i)(A) or (B) of this section within the time required by paragraph (b)(2)(i) of this section, as applicable, the covered entity may extend the time for such actions by no more than 30 days, provided that:

(A) The covered entity, within the time limit set by paragraph (b)(2)(i) of this section, as applicable, provides the individual with a written statement of the reasons for the delay and the date by which the covered entity will complete its action on the request; and
(B) The covered entity may have only one such extension of time for action on a request for access."
(c) Implementation specifications: Provision of access. If the covered entity provides an individual with access, in whole or in part, to protected health information, the covered entity must comply with the following requirements.
(1) Providing the access requested. The covered entity must provide the access requested by individuals, including inspection or obtaining a copy, or both, of the protected health information about them in designated record sets. If the same protected health information that is the subject of a request for access is maintained in more than one designated record set or at more than one location, the covered entity need only produce the protected health information once in response to a request for access.
(2) Form of access requested.
(i) The covered entity must provide the individual with access to the protected health information in the form and format requested by the individual, if it is readily producible in such form and format; or, if not, in a readable hard copy form or such other form and format as agreed to by the covered entity and the individual.
(ii) Notwithstanding paragraph (c)(2)(i) of this section, if the protected health information that is the subject of a request for access is maintained in one or more designated record sets electronically and if the individual requests an electronic copy of such information, the covered entity must provide the individual with access to the protected health information in the electronic form and format requested by the individual, if it is readily producible in such form and format; or, if not, in a readable electronic form and format as agreed to by the covered entity and the individual.
(iii) The covered entity may provide the individual with a summary of the protected health information requested, in lieu of providing access to the protected health information or may provide an explanation of the protected health information to which access has been provided, if:
(A) The individual agrees in advance to such a summary or explanation; and
(B) The individual agrees in advance to the fees imposed, if any, by the covered entity for such summary or explanation.
(3) Time and manner of access.
(i) The covered entity must provide the access as requested by the individual in a timely manner as required by paragraph (b)(2) of this section, including arranging with the individual for a convenient time and place to inspect or obtain a copy of the protected health information, or mailing the copy of the protected health information at the individual's request. The covered entity may discuss the scope, format, and other aspects of the request for access with the individual as necessary to facilitate the timely provision of access.
(ii) If an individual's request for access directs the covered entity to transmit the copy of protected health information directly to another person designated by the individual, the covered entity must provide the copy to the person designated by the individual. The individual's request must be in writing, signed by the individual, and clearly identify the designated person and where to send the copy of protected health information.

(4) Fees. If the individual requests a copy of the protected health information or agrees to a summary or explanation of such information, the covered entity may impose a reasonable, cost-based fee, provided that the fee includes only the cost of:
(i) Labor for copying the protected health information requested by the individual, whether in paper or electronic form;
(ii) Supplies for creating the paper copy or electronic media if the individual requests that the electronic copy be provided on portable media;
(iii) Postage, when the individual has requested the copy, or the summary or explanation, be mailed; and
(iv) Preparing an explanation or summary of the protected health information, if agreed to by the individual as required by paragraph (c)(2)(iii) of this section.
(d) Implementation specifications: Denial of access. If the covered entity denies access, in whole or in part, to protected health information, the covered entity must comply with the following requirements.
(1) Making other information accessible. The covered entity must, to the extent possible, give the individual access to any other protected health information requested, after excluding the protected health information as to which the covered entity has a ground to deny access.
(2) Denial. The covered entity must provide a timely, written denial to the individual, in accordance with paragraph (b)(2) of this section. The denial must be in plain language and contain:
(i) The basis for the denial;
(ii) If applicable, a statement of the individual's review rights under paragraph (a)(4) of this section, including a description of how the individual may exercise such review rights; and
(iii) A description of how the individual may complain to the covered entity pursuant to the complaint procedures in § 164.530(d) or to the Secretary pursuant to the procedures in § 160.306. The description must include the name, or title, and telephone number of the contact person or office designated in § 164.530(a)(1)(ii).
(3) Other responsibility. If the covered entity does not maintain the protected health information that is the subject of the individual's request for access, and the covered entity knows where the requested information is maintained, the covered entity must inform the individual where to direct the request for access.
(4) Review of denial requested. If the individual has requested a review of a denial under paragraph (a)(4) of this section, the covered entity must designate a licensed health care professional, who was not directly involved in the denial to review the decision to deny access. The covered entity must promptly refer a request for review to such designated reviewing official. The designated reviewing official must determine, within a reasonable period of time, whether or not to deny the access requested based on the standards in paragraph (a)(3) of this section. The covered entity must promptly provide written notice to the individual of the determination of the designated reviewing official and take other action as required by this section to carry out the designated reviewing official's determination.
(e) Implementation specification: Documentation. A covered entity must document the following and retain the documentation as required by § 164.530(j):
(1) The designated record sets that are subject to access by individuals; and
(2) The titles of the persons or offices responsible for receiving and processing requests for access by individuals.

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Subpart	HIPAA Section	Section Title
E - Privacy	§164.526	Amendment of protected health information

(a) Standard: Right to amend.
(1) Right to amend. An individual has the right to have a covered entity amend protected health information or a record about the individual in a designated record set for as long as the protected health information is maintained in the designated record set.
(2) Denial of amendment. A covered entity may deny an individual's request for amendment, if it determines that the protected health information or record that is the subject of the request:
(i) Was not created by the covered entity, unless the individual provides a reasonable basis to believe that the originator of protected health information is no longer available to act on the requested amendment;
(ii) Is not part of the designated record set;
(iii) Would not be available for inspection under §164.524; or
(iv) Is accurate and complete.
(b) Implementation specifications: Requests for amendment and timely action.
(1) Individual's request for amendment. The covered entity must permit an individual to request that the covered entity amend the protected health information maintained in the designated record set. The covered entity may require individuals to make requests for amendment in writing and to provide a reason to support a requested amendment, provided that it informs individuals in advance of such requirements."
(2) Timely action by the covered entity.
(i) The covered entity must act on the individual's request for an amendment no later than 60 days after receipt of such a request, as follows.
(A) If the covered entity grants the requested amendment, in whole or in part, it must take the actions required by paragraphs (c)(1) and (2) of this section.
(B) If the covered entity denies the requested amendment, in whole or in part, it must provide the individual with a written denial, in accordance with paragraph (d)(1) of this section.
(ii) If the covered entity is unable to act on the amendment within the time required by paragraph (b)(2)(i) of this section, the covered entity may extend the time for such action by no more than 30 days, provided that:
(A) The covered entity, within the time limit set by paragraph (b)(2)(i) of this section, provides the individual with a written statement of the reasons for the delay and the date by which the covered entity will complete its action on the request; and
(B) The covered entity may have only one such extension of time for action on a request for an amendment.
(c) Implementation specifications: Accepting the amendment. If the covered entity accepts the requested amendment, in whole or in part, the covered entity must comply with the following requirements.

(1) Making the amendment. The covered entity must make the appropriate amendment to the protected health information or record that is the subject of the request for amendment by, at a minimum, identifying the records in the designated record set that are affected by the amendment and appending or otherwise providing a link to the location of the amendment.
(2) Informing the individual. In accordance with paragraph (b) of this section, the covered entity must timely inform the individual that the amendment is accepted and obtain the individual's identification of and agreement to have the covered entity notify the relevant persons with which the amendment needs to be shared in accordance with paragraph (c)(3) of this section.
(3) Informing others. The covered entity must make reasonable efforts to inform and provide the amendment within a reasonable time to:
(i) Persons identified by the individual as having received protected health information about the individual and needing the amendment; and
(ii) Persons, including business associates, that the covered entity knows have the protected health information that is the subject of the amendment and that may have relied, or could foreseeably rely, on such information to the detriment of the individual.
(d) Implementation specifications: Denying the amendment. If the covered entity denies the requested amendment, in whole or in part, the covered entity must comply with the following requirements.
(1) Denial. The covered entity must provide the individual with a timely, written denial, in accordance with paragraph (b)(2) of this section. The denial must use plain language and contain:
(i) The basis for the denial, in accordance with paragraph (a)(2) of this section;
(ii) The individual's right to submit a written statement disagreeing with the denial and how the individual may file such a statement;
(iii) A statement that, if the individual does not submit a statement of disagreement, the individual may request that the covered entity provide the individual's request for amendment and the denial with any future disclosures of the protected health information that is the subject of the amendment; and
(iv) A description of how the individual may complain to the covered entity pursuant to the complaint procedures established in § 164.530(d) or to the Secretary pursuant to the procedures established in § 160.306. The description must include the name, or title, and telephone number of the contact person or office designated in § 164.530(a)(1)(ii).
(2) Statement of disagreement. The covered entity must permit the individual to submit to the covered entity a written statement disagreeing with the denial of all or part of a requested amendment and the basis of such disagreement. The covered entity may reasonably limit the length of a statement of disagreement.
(3) Rebuttal statement. The covered entity may prepare a written rebuttal to the individual's statement of disagreement. Whenever such a rebuttal is prepared, the covered entity must provide a copy to the individual who submitted the statement of disagreement.
(4) Recordkeeping. The covered entity must, as appropriate, identify the record or protected health information in the designated record set that is the subject of the disputed amendment and append or otherwise link the individual's request for an amendment, the covered entity's denial of the request, the individual's statement of disagreement, if any, and the covered entity's rebuttal, if any, to the designated record set.

(5) Future disclosures.
(i) If a statement of disagreement has been submitted by the individual, the covered entity must include the material appended in accordance with paragraph (d)(4) of this section, or, at the election of the covered entity, an accurate summary of any such information, with any subsequent disclosure of the protected health information to which the disagreement relates.
(ii) If the individual has not submitted a written statement of disagreement, the covered entity must include the individual's request for amendment and its denial, or an accurate summary of such information, with any subsequent disclosure of the protected health information only if the individual has requested such action in accordance with paragraph (d)(1)(iii) of this section.
(iii) When a subsequent disclosure described in paragraph (d)(5)(i) or (ii) of this section is made using a standard transaction under part 162 of this subchapter that does not permit the additional material to be included with the disclosure, the covered entity may separately transmit the material required by paragraph (d)(5)(i) or (ii) of this section, as applicable, to the recipient of the standard transaction.
(e) Implementation specification: Actions on notices of amendment. A covered entity that is informed by another covered entity of an amendment to an individual's protected health information, in accordance with paragraph (c)(3) of this section, must amend the protected health information in designated record sets as provided by paragraph (c)(1) of this section.
(f) Implementation specification: Documentation. A covered entity must document the titles of the persons or offices responsible for receiving and processing requests for amendments by individuals and retain the documentation as required by § 164.530(j).

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	§164.528	Accounting of disclosures of protected health information

(a) Standard: Right to an accounting of disclosures of protected health information.
(1) An individual has a right to receive an accounting of disclosures of protected health information made by a covered entity in the six years prior to the date on which the accounting is requested, except for disclosures:
(i) To carry out treatment, payment and health care operations as provided in §164.506;
(ii) To individuals of protected health information about them as provided in §164.502;
(iii) Incident to a use or disclosure otherwise permitted or required by this subpart, as provided in §164.502;
(iv) Pursuant to an authorization as provided in §164.508;
(v) For the facility's directory or to persons involved in the individual's care or other notification purposes as provided in §164.510;
(vi) For national security or intelligence purposes as provided in §164.512(k)(2);
(vii) To correctional institutions or law enforcement officials as provided in §164.512(k)(5);
(viii) As part of a limited data set in accordance with §164.514(e); or
(ix) That occurred prior to the compliance date for the covered entity.
(2)(i) The covered entity must temporarily suspend an individual's right to receive an accounting of disclosures to a health oversight agency or law enforcement official, as provided in §164.512(d) or

(f), respectively, for the time specified by such agency or official, if such agency or official provides the covered entity with a written statement that such an accounting to the individual would be reasonably likely to impede the agency's activities and specifying the time for which such a suspension is required.
(ii) If the agency or official statement in paragraph (a)(2)(i) of this section is made orally, the covered entity must:
(A) Document the statement, including the identity of the agency or official making the statement;
(B) Temporarily suspend the individual's right to an accounting of disclosures subject to the statement; and
(C) Limit the temporary suspension to no longer than 30 days from the date of the oral statement, unless a written statement pursuant to paragraph (a)(2)(i) of this section is submitted during that time.
(3) An individual may request an accounting of disclosures for a period of time less than six years from the date of the request.
(b) Implementation specifications: Content of the accounting. The covered entity must provide the individual with a written accounting that meets the following requirements.
(1) Except as otherwise provided by paragraph (a) of this section, the accounting must include disclosures of protected health information that occurred during the six years (or such shorter time period at the request of the individual as provided in paragraph (a)(3) of this section) prior to the date of the request for an accounting, including disclosures to or by business associates of the covered entity.
(2) Except as otherwise provided by paragraphs (b)(3) or (b)(4) of this section, the accounting must include for each disclosure:
(i) The date of the disclosure;
(ii) The name of the entity or person who received the protected health information and, if known, the address of such entity or person;
(iii) A brief description of the protected health information disclosed; and
(iv) A brief statement of the purpose of the disclosure that reasonably informs the individual of the basis for the disclosure or, in lieu of such statement, a copy of a written request for a disclosure under § 164.502(a)(2)(ii) or § 164.512, if any.
(3) If, during the period covered by the accounting, the covered entity has made multiple disclosures of protected health information to the same person or entity for a single purpose under § 164.502(a)(2)(ii) or § 164.512, the accounting may, with respect to such multiple disclosures, provide:
(i) The information required by paragraph (b)(2) of this section for the first disclosure during the accounting period;
(ii) The frequency, periodicity, or number of the disclosures made during the accounting period; and
(iii) The date of the last such disclosure during the accounting period.
(4)
(i) If, during the period covered by the accounting, the covered entity has made disclosures of protected health information for a particular research purpose in accordance with § 164.512(i) for 50 or more individuals, the accounting may, with respect to such disclosures for which the protected health information about the individual may have been included, provide:
(A) The name of the protocol or other research activity;

(B) A description, in plain language, of the research protocol or other research activity, including the purpose of the research and the criteria for selecting particular records;
(C) A brief description of the type of protected health information that was disclosed;
(D) The date or period of time during which such disclosures occurred, or may have occurred, including the date of the last such disclosure during the accounting period;
(E) The name, address, and telephone number of the entity that sponsored the research and of the researcher to whom the information was disclosed; and
(F) A statement that the protected health information of the individual may or may not have been disclosed for a particular protocol or other research activity.
(ii) If the covered entity provides an accounting for research disclosures, in accordance with paragraph (b)(4) of this section, and if it is reasonably likely that the protected health information of the individual was disclosed for such research protocol or activity, the covered entity shall, at the request of the individual, assist in contacting the entity that sponsored the research and the researcher.
(c) Implementation specifications: Provision of the accounting.
(1) The covered entity must act on the individual's request for an accounting, no later than 60 days after receipt of such a request, as follows.
(i) The covered entity must provide the individual with the accounting requested; or
(ii) If the covered entity is unable to provide the accounting within the time required by paragraph (c)(1) of this section, the covered entity may extend the time to provide the accounting by no more than 30 days, provided that:
(A) The covered entity, within the time limit set by paragraph (c)(1) of this section, provides the individual with a written statement of the reasons for the delay and the date by which the covered entity will provide the accounting; and
(B) The covered entity may have only one such extension of time for action on a request for an accounting.
(2) The covered entity must provide the first accounting to an individual in any 12 month period without charge. The covered entity may impose a reasonable, cost-based fee for each subsequent request for an accounting by the same individual within the 12 month period, provided that the covered entity informs the individual in advance of the fee and provides the individual with an opportunity to withdraw or modify the request for a subsequent accounting in order to avoid or reduce the fee.
(d) Implementation specification: Documentation. A covered entity must document the following and retain the documentation as required by § 164.530(j):
(1) The information required to be included in an accounting under paragraph (b) of this section for disclosures of protected health information that are subject to an accounting under paragraph (a) of this section;
(2) The written accounting that is provided to the individual under this section; and
(3) The titles of the persons or offices responsible for receiving and processing requests for an accounting by individuals.

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Subpart	HIPAA Section	Section Title
E - Privacy	§164.530	Administrative Requirements

(a)(1) Standard: Personnel designations.
(i) A covered entity must designate a privacy official who is responsible for the development and implementation of the policies and procedures of the entity.
(ii) A covered entity must designate a contact person or office who is responsible for receiving complaints under this section and who is able to provide further information about matters covered by the notice required by §164.520.
(2) Implementation specification: Personnel designations. A covered entity must document the personnel designations in paragraph (a)(1) of this section as required by paragraph (j) of this section.
(b)(1) Standard: Training. A covered entity must train all members of its workforce on the policies and procedures with respect to protected health information required by this subpart and subpart D of this part, as necessary and appropriate for the members of the workforce to carry out their functions within the covered entity.
"(2) Implementation specifications: Training.
(i) A covered entity must provide training that meets the requirements of paragraph (b)(1) of this section, as follows:
(A) To each member of the covered entity's workforce by no later than the compliance date for the covered entity;
(B) Thereafter, to each new member of the workforce within a reasonable period of time after the person joins the covered entity's workforce; and
(C) To each member of the covered entity's workforce whose functions are affected by a material change in the policies or procedures required by this subpart or subpart D of this part, within a reasonable period of time after the material change becomes effective in accordance with paragraph (i) of this section.
(ii) A covered entity must document that the training as described in paragraph (b)(2)(i) of this section has been provided, as required by paragraph (j) of this section."
(c)(1) Standard: Safeguards. A covered entity must have in place appropriate administrative, technical, and physical safeguards to protect the privacy of protected health information.
"(2)(i) Implementation specification: Safeguards. A covered entity must reasonably safeguard protected health information from any intentional or unintentional use or disclosure that is in violation of the standards, implementation specifications or other requirements of this subpart.
(ii) A covered entity must reasonably safeguard protected health information to limit incidental uses or disclosures made pursuant to an otherwise permitted or required use or disclosure."
(d)(1) Standard: Complaints to the covered entity. A covered entity must provide a process for individuals to make complaints concerning the covered entity's policies and procedures required by this subpart and subpart D of this part or its compliance with such policies and procedures or the requirements of this subpart or subpart D of this part.
(2) Implementation specification: Documentation of complaints. As required by paragraph (j) of this section, a covered entity must document all complaints received, and their disposition, if any.
(e)(1) Standard: Sanctions. A covered entity must have and apply appropriate sanctions against members of its workforce who fail to comply with the privacy policies and procedures of the covered entity or the requirements of this subpart or subpart D of this part. This standard does not apply to

a member of the covered entity's workforce with respect to actions that are covered by and that meet the conditions of §164.502(j) or paragraph (g)(2) of this section.
(2) Implementation specification: Documentation. As required by paragraph (j) of this section, a covered entity must document the sanctions that are applied, if any.
(f) Standard: Mitigation. A covered entity must mitigate, to the extent practicable, any harmful effect that is known to the covered entity of a use or disclosure of protected health information in violation of its policies and procedures or the requirements of this subpart by the covered entity or its business associate.
(g) Standard: Refraining from intimidating or retaliatory acts. A covered entity—
(1) May not intimidate, threaten, coerce, discriminate against, or take other retaliatory action against any individual for the exercise by the individual of any right established, or for participation in any process provided for, by this subpart or subpart D of this part, including the filing of a complaint under this section; and
(2) Must refrain from intimidation and retaliation as provided in §160.316 of this subchapter.
(h) Standard: Waiver of rights. A covered entity may not require individuals to waive their rights under §160.306 of this subchapter, this subpart, or subpart D of this part, as a condition of the provision of treatment, payment, enrollment in a health plan, or eligibility for benefits.
(i)(1) Standard: Policies and procedures. A covered entity must implement policies and procedures with respect to protected health information that are designed to comply with the standards, implementation specifications, or other requirements of this subpart and subpart D of this part. The policies and procedures must be reasonably designed, taking into account the size and the type of activities that relate to protected health information undertaken by a covered entity, to ensure such compliance. This standard is not to be construed to permit or excuse an action that violates any other standard, implementation specification, or other requirement of this subpart.
(2) Standard: Changes to policies and procedures.
(i) A covered entity must change its policies and procedures as necessary and appropriate to comply with changes in the law, including the standards, requirements, and implementation specifications of this subpart or subpart D of this part.
(ii) When a covered entity changes a privacy practice that is stated in the notice described in §164.520, and makes corresponding changes to its policies and procedures, it may make the changes effective for protected health information that it created or received prior to the effective date of the notice revision, if the covered entity has, in accordance with §164.520(b)(1)(v)(C), included in the notice a statement reserving its right to make such a change in its privacy practices; or
(iii) A covered entity may make any other changes to policies and procedures at any time, provided that the changes are documented and implemented in accordance with paragraph (i)(5) of this section.
(3) Implementation specification: Changes in law. Whenever there is a change in law that necessitates a change to the covered entity's policies or procedures, the covered entity must promptly document and implement the revised policy or procedure. If the change in law materially affects the content of the notice required by §164.520, the covered entity must promptly make the appropriate revisions to the notice in accordance with §164.520(b)(3). Nothing in this paragraph may be used by a covered entity to excuse a failure to comply with the law.
(4) Implementation specifications: Changes to privacy practices stated in the notice.
(i) To implement a change as provided by paragraph (i)(2)(ii) of this section, a covered entity must:

(A) Ensure that the policy or procedure, as revised to reflect a change in the covered entity's privacy practice as stated in its notice, complies with the standards, requirements, and implementation specifications of this subpart;
(B) Document the policy or procedure, as revised, as required by paragraph (j) of this section; and
(C) Revise the notice as required by §164.520(b)(3) to state the changed practice and make the revised notice available as required by §164.520(c). The covered entity may not implement a change to a policy or procedure prior to the effective date of the revised notice.
(ii) If a covered entity has not reserved its right under §164.520(b)(1)(v)(C) to change a privacy practice that is stated in the notice, the covered entity is bound by the privacy practices as stated in the notice with respect to protected health information created or received while such notice is in effect. A covered entity may change a privacy practice that is stated in the notice, and the related policies and procedures, without having reserved the right to do so, provided that:
(A) Such change meets the implementation specifications in paragraphs (i)(4)(i)(A)-(C) of this section; and
(B) Such change is effective only with respect to protected health information created or received after the effective date of the notice.
(5) Implementation specification: Changes to other policies or procedures. A covered entity may change, at any time, a policy or procedure that does not materially affect the content of the notice required by §164.520, provided that:
(i) The policy or procedure, as revised, complies with the standards, requirements, and implementation specifications of this subpart; and
(ii) Prior to the effective date of the change, the policy or procedure, as revised, is documented as required by paragraph (j) of this section.
(j)(1) Standard: Documentation. A covered entity must:
(i) Maintain the policies and procedures provided for in paragraph (i) of this section in written or electronic form;
(ii) If a communication is required by this subpart to be in writing, maintain such writing, or an electronic copy, as documentation; and
(iii) If an action, activity, or designation is required by this subpart to be documented, maintain a written or electronic record of such action, activity, or designation.
(iv) Maintain documentation sufficient to meet its burden of proof under §164.414(b).
(2) Implementation specification: Retention period. A covered entity must retain the documentation required by paragraph (j)(1) of this section for six years from the date of its creation or the date when it last was in effect, whichever is later.
(k) Standard: Group health plans.
(1) A group health plan is not subject to the standards or implementation specifications in paragraphs (a) through (f) and (i) of this section, to the extent that:
(i) The group health plan provides health benefits solely through an insurance contract with a health insurance issuer or an HMO; and
(ii) The group health plan does not create or receive protected health information, except for:
(A) Summary health information as defined in §164.504(a); or
(B) Information on whether the individual is participating in the group health plan, or is enrolled in or has disenrolled from a health insurance issuer or HMO offered by the plan.

(2) A group health plan described in paragraph (k)(1) of this section is subject to the standard and implementation specification in paragraph (j) of this section only with respect to plan documents amended in accordance with §164.504(f).

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Subpart	HIPAA Section	Section Title
E - Privacy	§164.532	Transition provisions

(a) Standard: Effect of prior authorizations. Notwithstanding §§164.508 and 164.512(i), a covered entity may use or disclose protected health information, consistent with paragraphs (b) and (c) of this section, pursuant to an authorization or other express legal permission obtained from an individual permitting the use or disclosure of protected health information, informed consent of the individual to participate in research, a waiver of informed consent by an IRB, or a waiver of authorization in accordance with §164.512(i)(1)(i).

(b) Implementation specification: Effect of prior authorization for purposes other than research. Notwithstanding any provisions in § 164.508, a covered entity may use or disclose protected health information that it created or received prior to the applicable compliance date of this subpart pursuant to an authorization or other express legal permission obtained from an individual prior to the applicable compliance date of this subpart, provided that the authorization or other express legal permission specifically permits such use or disclosure and there is no agreed-to restriction in accordance with § 164.522(a).

(c) Implementation specification: Effect of prior permission for research. Notwithstanding any provisions in §§ 164.508 and 164.512(i), a covered entity may, to the extent allowed by one of the following permissions, use or disclose, for research, protected health information that it created or received either before or after the applicable compliance date of this subpart, provided that there is no agreed-to restriction in accordance with § 164.522(a), and the covered entity has obtained, prior to the applicable compliance date, either:

(1) An authorization or other express legal permission from an individual to use or disclose protected health information for the research;

(2) The informed consent of the individual to participate in the research;

(3) A waiver, by an IRB, of informed consent for the research, in accordance with 7 CFR 1c.116(d), 10 CFR 745.116(d), 14 CFR 1230.116(d), 15 CFR 27.116(d), 16 CFR 1028.116(d), 21 CFR 50.24, 22 CFR 225.116(d), 24 CFR 60.116(d), 28 CFR 46.116(d), 32 CFR 219.116(d), 34 CFR 97.116(d), 38 CFR 16.116(d), 40 CFR 26.116(d), 45 CFR 46.116(d), 45 CFR 690.116(d), or 49 CFR 11.116(d), provided that a covered entity must obtain authorization in accordance with § 164.508 if, after the compliance date, informed consent is sought from an individual participating in the research; or

(4) A waiver of authorization in accordance with § 164.512(i)(1)(i).

(d) Standard: Effect of prior contracts or other arrangements with business associates. Notwithstanding any other provisions of this part, a covered entity, or business associate with respect to a subcontractor, may disclose protected health information to a business associate and may allow a business associate to create, receive, maintain, or transmit protected health information

on its behalf pursuant to a written contract or other written arrangement with such business associate that does not comply with §§ 164.308(b), 164.314(a), 164.502(e), and 164.504(e), only in accordance with paragraph (e) of this section.
(e) Implementation specification: Deemed compliance -
(1) Qualification. Notwithstanding other sections of this part, a covered entity, or business associate with respect to a subcontractor, is deemed to be in compliance with the documentation and contract requirements of §§ 164.308(b), 164.314(a), 164.502(e), and 164.504(e), with respect to a particular business associate relationship, for the time period set forth in paragraph (e)(2) of this section, if:

(i) Prior to January 25, 2013, such covered entity, or business associate with respect to a subcontractor, has entered into and is operating pursuant to a written contract or other written arrangement with the business associate that complies with the applicable provisions of § 164.314(a) or § 164.504(e) that were in effect on such date; and
(ii) The contract or other arrangement is not renewed or modified from March 26, 2013, until September 23, 2013.
(2) Limited deemed compliance period. A prior contract or other arrangement that meets the qualification requirements in paragraph (e) of this section shall be deemed compliant until the earlier of:
(i) The date such contract or other arrangement is renewed or modified on or after September 23, 2013; or
(ii) September 22, 2014.
(3) Covered entity responsibilities. Nothing in this section shall alter the requirements of a covered entity to comply with part 160, subpart C of this subchapter and §§ 164.524, 164.526, 164.528, and 164.530(f) with respect to protected health information held by a business associate.
(f) Effect of prior data use agreements. If, prior to January 25, 2013, a covered entity has entered into and is operating pursuant to a data use agreement with a recipient of a limited data set that complies with § 164.514(e), notwithstanding § 164.502(a)(5)(ii), the covered entity may continue to disclose a limited data set pursuant to such agreement in exchange for remuneration from or on behalf of the recipient of the protected health information until the earlier of:
(1) The date such agreement is renewed or modified on or after September 23, 2013; or
(2) September 22, 2014.

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3.9 Trust Service Principle and Description of Related Controls

3.9.1 Common criteria related to Control Environment

CC1.1 COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.

Control Activity Number	Control Activities
CA-01	Zoho has a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which is reviewed and approved by Senior Manager-HR on an annual basis.
CA-03	Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people.
CA-05	Procedures for background verification of Zoho associates is defined as part of Human Resource Security Policy by the Assistant Manager-HR Operations and approved by the Senior Manager-HR on an annual basis.
CA-06	Upon new associates joining Zoho, a Background Check (BGC) is performed by the third-party service providers. A BGC report is provided to Zoho on completion of the background check and in case of a negative result, the employee is terminated.
CA-08	Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-20	Zoho has a defined Code of Ethics document that is reviewed and approved by the Manager - HR on an annual basis and it is made available on Intranet to the associates. The Code defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behaviour, and data privacy and protection.
CA-59	Zoho has defined procedures for periodic performance appraisals including the review and assessment of professional development activities.
CA-65	Whistle Blower mechanism is defined as part of Code of Ethics document and it provides guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance etc through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation. In case of any non-compliance with the policies, disciplinary action is taken in line with policy.
CA-112	Management establishes an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.

CC1.2 COSO Principle 2: The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.

Control Activity Number	Control Activities
CA-01	Zoho has a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which is reviewed and approved by Senior Manager-HR on an annual basis.
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.
CA-112	Management establishes an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.

CC1.3 COSO Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.

Control Activity Number	Control Activities
CA-01	Zoho has a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which is reviewed and approved by Senior Manager-HR on an annual basis.

Control Activity Number	Control Activities
CA-02	Zoho HR Team has defined job descriptions specifying the responsibilities for key job positions and approved by the Senior Manager-HR on an annual basis.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-13	Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis.
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.
CA-112	Management establishes an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.
CA-118	Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.

CC1.4 COSO Principle 4: The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.

Control Activity Number	Control Activities
CA-02	Zoho HR Team has defined job descriptions specifying the responsibilities for key job positions and approved by the Senior Manager-HR on an annual basis.
CA-03	Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people.
CA-05	Procedures for background verification of Zoho associates is defined as part of Human Resource Security Policy by the Assistant Manager-HR Operations and approved by the Senior Manager-HR on an annual basis.

Control Activity Number	Control Activities
CA-06	Upon new associates joining Zoho, a Background Check (BGC) is performed by the third-party service providers. A BGC report is provided to Zoho on completion of the background check and in case of a negative result, the employee is terminated.
CA-08	Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy and Social Media Policy on their first day of employment.
CA-14	Support documents including the system flow diagrams and other design documents are maintained and are made available to the respective team members of Zoho.
CA-20	Zoho has a defined Code of Ethics document that is reviewed and approved by the Manager - HR on an annual basis and it is made available on Intranet to the associates. The Code defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behaviour, and data privacy and protection.
CA-30	Zoho has a Human Resource Security policy, which is defined by the Assistant Manager - HR Operations and approved by the Senior Manager - HR on an annual basis. The policy is made available to the Zoho associates through Intranet (Zoho People).
CA-59	Zoho has defined procedures for periodic performance appraisals including the review and assessment of professional development activities.
CA-100	The entity provides updated privacy training and awareness to personnel that includes defining what constitutes personal information and what personal information is considered sensitive.
CA-118	Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.

CC1.5: COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

Control Activity Number	Control Activities
CA-01	Zoho has a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which is reviewed and approved by Senior Manager-HR on an annual basis.
CA-02	Zoho HR Team has defined job descriptions specifying the responsibilities for key job positions and approved by the Senior Manager-HR on an annual basis.
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on

Control Activity Number	Control Activities
	an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-20	Zoho has a defined Code of Ethics document that is reviewed and approved by the Manager - HR on an annual basis and it is made available on Intranet to the associates. The Code defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behaviour, and data privacy and protection.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-59	Zoho has defined procedures for periodic performance appraisals including the review and assessment of professional development activities.
CA-112	Management establishes an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.
CA-113	On an annual basis, the privacy staff obtains a list of paid vendors or other third parties and identifies those that process personal information. The privacy staff also reviews the contracts with those vendors or other third parties to determine whether the contracts contain privacy and security commitments and system requirements that are consistent with those of the entity commitments for privacy and security.

3.9.2 Common criteria related to Communication and Information:

CC2.1: COSO Principle 13: The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.

Control Activity Number	Control Activities
CA-01	Zoho has a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which is reviewed and approved by Senior Manager-HR on an annual basis.
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-08	Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the

Control Activity Number	Control Activities
	related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.

CC2.2: COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

Control Activity Number	Control Activities
CA-02	Zoho HR Team has defined job descriptions specifying the responsibilities for key job positions and approved by the Senior Manager-HR on an annual basis.
CA-03	Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people.
CA-06	Upon new associates joining Zoho, a Background Check (BGC) is performed by the third-party service providers. A BGC report is provided to Zoho on completion of the background check and in case of a negative result, the employee is terminated.
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-08	Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.

Control Activity Number	Control Activities
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-14	Support documents including the system flow diagrams and other design documents are maintained and are made available to the respective team members of Zoho.
CA-15	Secure coding practices are defined and communicated to the respective personnel as part of the Zoho's SDLC process.
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-30	Zoho has a Human Resource Security policy, which is defined by the Assistant Manager - HR Operations and approved by the Senior Manager - HR on an annual basis. The policy is made available to the Zoho associates through Intranet (Zoho People).
CA-42	The policies and procedures covering the logical access and operations of NOC are defined by the NOC Project Coordinator/ Senior NOC Engineer as part of the Network Operation Center - Policies and Procedures document and is approved by the NOC manager on an annual basis. This policy is hosted on NOC's intranet site with access available to the designated team members.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.
CA-65	Whistle Blower mechanism is defined as part of Code of Ethics document and it provides guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance etc through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation. In case of any non-compliance with the policies, disciplinary action is taken in line with policy.
CA-79	Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes, which define the process of initiation, approval, review and implementation. The policy is reviewed and approved on an annual basis.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.

Control Activity Number	Control Activities
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA, and the action points are identified for implementation. The incident ticket is updated.
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.
CA-100	The entity provides updated privacy training and awareness to personnel that includes defining what constitutes personal information and what personal information is considered sensitive.

CC2.3: COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

Control Activity Number	Control Activities
CA-09	A contract is defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-61	The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.
CA-62	Based on the support requested by the customer via email / phone / chat, an automated ticket is generated in the Zoho Desk Portal which is assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers.
CA-63	Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications.

Control Activity Number	Control Activities
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.
CA-65	Whistle Blower mechanism is defined as part of Code of Ethics document and it provides guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance etc through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation. In case of any non-compliance with the policies, disciplinary action is taken in line with policy.
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.
CA-92	The entity provides notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes are made to the entity's privacy practices). The notice is: 1) readily accessible and made available to the data subject. 2) Provided in a timely manner to the data subjects 3) Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4) informs data subjects of a change to a previously communicated privacy notice 5) Documents the changes to privacy practices that were communicated to data subjects.
CA-119	Zoho maintains signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA apply to subcontractors in the same manner as requirements apply to contracts or other arrangements between a covered entity and business associate.

3.9.3 Common criteria related to Risk Assessment:

CC3.1: COSO Principle 6: The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.

Control Activity Number	Control Activities
CA-04	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.

Control Activity Number	Control Activities
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-15	Secure coding practices are defined and communicated to the respective personnel as part of the Zoho's SDLC process.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.
CA-65	Whistle Blower mechanism is defined as part of Code of Ethics document and it provides guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance etc through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation. In case of any non-compliance with the policies, disciplinary action is taken in line with policy.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho

Control Activity Number	Control Activities
	Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.

CC3.2: COSO Principle 7: The entity identifies risks to the achievement of its objectives across the entity and analyses risks as a basis for determining how the risks should be managed.

Control Activity Number	Control Activities
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-26	Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.

Control Activity Number	Control Activities
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.

CC3.3: COSO Principle 8: The entity considers the potential for fraud in assessing risks to the achievement of objectives.

Control Activity Number	Control Activities
CA-09	A contract is defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-50	Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.

Control Activity Number	Control Activities
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.
CA-119	Zoho maintains signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA apply to subcontractors in the same manner as requirements apply to contracts or other arrangements between a covered entity and business associate.

CC3.4: COSO Principle 9: The entity identifies and assesses changes that could significantly impact the system of internal control.

Control Activity Number	Control Activities
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-50	Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team.
CA-51	Patches and upgrades in relation to the infrastructure (Operating System and Databases) within the IDCs are initially tested in a local environment/ test lab, then moved to a DR DC following which these changes are implemented in the IDC after obtaining approval from the Zorro Manager.
CA-52	Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.
CA-53	The NOC team adds / removes / modifies firewall rules based on the requests raised by Zoho Product Teams through the Firewall Access Form in the Zoho Creator tool. For the changes to the firewall, the approval is obtained from the respective Product Manager and also from the SysAdmin or Zorro team as a second level approval.
CA-54	On a half-yearly basis, the NOC Engineers review the existing firewall rules and the same is approved by the NOC Manager. In the case of any deviations noted during the firewall review, the NOC Engineer makes the necessary changes in the firewall ruleset and tracks the deviations to closure.

Control Activity Number	Control Activities
CA-55	When the NOC team undertakes configuration/ device changes, the Senior NOC Engineer raises a request via the Change Control Form in the Zoho Creator tool which is approved by the NOC Manager.
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.
CA-79	Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes, which define the process of initiation, approval, review and implementation. The policy is reviewed and approved on an annual basis.
CA-82	Zoho has defined Software Development Life Cycle document prescribing the lifecycle of all its products through the stages of design, development, testing and implementation. The documents are reviewed and approved by the respective Product Teams on an annual basis.
CA-84	The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.
CA-85	The developed code is tested using the in-house CM tool prior to check-in. Once the code is checked-in, the Quality Assurance (QA) team executes the quality tests on the build in the local (testing) environment.
CA-86	On completion of the quality checks by the Quality Assurance team, a report is generated and in case of any issues/errors in the report, it is communicated to the developers for resolution. On resolution, a sign-off is provided and then the code is deployed in the production environment.

3.9.4 Common criteria related to Monitoring Activities:

CC4.1: COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.

Control Activity Number	Control Activities
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-09	A contract is defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on

Control Activity Number	Control Activities
	an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-13	Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis.
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.
CA-119	Zoho maintains signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA apply to subcontractors in the same manner as requirements apply to contracts or other arrangements between a covered entity and business associate.

CC4.2: COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.

Control Activity Number	Control Activities
CA-04	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.
CA-112	Management establishes an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.

3.9.5 Common criteria relating to Control Activities

CC5.1: COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

Control Activity Number	Control Activities
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-13	Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis.
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-49	Z Zoho has a Disaster Recovery Data Center (DR DC) to ensure the business continuity. On an annual basis, the Zorro team switches the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required. This is done using the ZAC tool with the approval of the Zorro Manager.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.

Control Activity Number	Control Activities
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.
CA-80	Zoho maintains a dedicated Development and test environment, which is separate from the Production environment for its applications.
CA-82	Zoho has defined Software Development Life Cycle document prescribing the lifecycle of all its products through the stages of design, development, testing and implementation. The documents are reviewed and approved by the respective Product Teams on an annual basis.
CA-84	The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.

CC5.2: COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

Control Activity Number	Control Activities
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-14	Support documents including the system flow diagrams and other design documents are maintained and are made available to the respective team members of Zoho.
CA-15	Secure coding practices are defined and communicated to the respective personnel as part of the Zoho's SDLC process.
CA-16	Product descriptions, help documents and terms of usage / service are defined and are made available to the customers via corporate website.
CA-21	Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network.

Control Activity Number	Control Activities
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.
CA-28	For newly joined associates, trainees, contractors, the HR team creates an account in ZohoPeople (Control Panel) and once the account is created, AD account is auto created by the system. The respective manager also creates a request for providing workstation to the associate in ZohoPeople and the same is assigned and actioned upon by the SysAdmin team.
CA-29	In case of an associate leaving Zoho, the HR team disables the account in ZohoPeople (Control Panel). The HR notifies the SysAdmin / Zorro team and the SysAdmin / Zorro team disables the logical access of the associate.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-56	Access to Corporate VPN is authenticated with Zoho users' AD account by the Zoho Sysadmin team.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-68	Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager.
CA-69	Access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro Team based on the IDC access revocation process on a timely manner.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-84	The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.
CA-85	The developed code is tested using the in-house CM tool prior to check-in. Once the code is checked-in, the Quality Assurance (QA) team executes the quality tests on the build in the local (testing) environment.
CA-86	On completion of the quality checks by the Quality Assurance team, a report is generated and in case of any issues/errors in the report, it is communicated to the developers for resolution. On resolution, a sign-off is provided and then the code is deployed in the production environment.
CA-117	Zoho cloud products provides the log of activities performed by the users. The logs are stored in Zoho logs and access is restricted to the authorized personnel only.

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CC5.3: COSO Principle 12: The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.

Control Activity Number	Control Activities
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.
CA-13	Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-25	Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.
CA-30	Zoho has a Human Resource Security policy, which is defined by the Assistant Manager - HR Operations and approved by the Senior Manager - HR on an annual basis. The policy is made available to the Zoho associates through Intranet (Zoho People).
CA-34	Zoho has defined and documented Physical Security Policy which is reviewed and approved by the Head of Safety and Security on an annual basis. The Policy includes the physical access restrictions to the NOC / Zorro processing area.
CA-42	The policies and procedures covering the logical access and operations of NOC are defined by the NOC Project Coordinator/ Senior NOC Engineer as part of the Network Operation Center - Policies and Procedures document and is approved by the NOC manager on an annual basis. This policy is hosted on NOC's intranet site with access available to the designated team members.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-61	The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.

Control Activity Number	Control Activities
CA-66	The Zorro team has defined a Zoho Data Center Operations document defining the procedures relating to day-to-day operations of Zorro including procedures for degaussing the disks. The document is prepared by the Zorro team and approved by the Director of Network and IT Infrastructure. The documented is reviewed and approved by the Director on an annual basis.
CA-79	Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes, which define the process of initiation, approval, review and implementation. The policy is reviewed and approved on an annual basis.
CA-82	Zoho has defined Software Development Life Cycle document prescribing the lifecycle of all its products through the stages of design, development, testing and implementation. The documents are reviewed and approved by the respective Product Teams on an annual basis.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.
CA-92	The entity provides notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes are made to the entity's privacy practices). The notice is: 1) readily accessible and made available to the data subject. 2) Provided in a timely manner to the data subjects 3) Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4) informs data subjects of a change to a previously communicated privacy notice 5) Documents the changes to privacy practices that were communicated to data subjects.

3.9.6 Common criteria related to Logical and Physical Access Controls

CC6.1 The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

Control Activity Number	Control Activities
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-21	Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network.
CA-28	For newly joined associates, trainees, contractors, the HR team creates an account in ZohoPeople (Control Panel) and once the account is created, AD account is auto created by the system. The respective manager also creates a request for providing

Control Activity Number	Control Activities
	workstation to the associate in ZohoPeople and the same is assigned and actioned upon by the SysAdmin team.
CA-29	In case of an associate leaving Zoho, the HR team disables the account in ZohoPeople (Control Panel). The HR notifies the SysAdmin / Zorro team and the SysAdmin / Zorro team disables the logical access of the associate.
CA-43	Logical access to the tools (managed by NOC team) used for performing NOC's daily operations are granted/revoked by the Senior NOC Member based on the approval of the NOC Manager in the Zoho Creator tool where the request is raised by the Senior NOC Member.
CA-44	For tools such as Wiki, MI, SDP, ZAC and Password Manager Pro (managed by Zorro team) a request for new access and request for access revocation is sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team. The access to the tools are granted / revoked by the Zorro Manager.
CA-45	Network diagram detailing the network devices such as firewalls and switches is maintained by the NOC Manager. Further, access to the network devices are restricted to designated members to prevent unauthorized access.
CA-50	Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team.
CA-54	On a half-yearly basis, the NOC Engineers review the existing firewall rules and the same is approved by the NOC Manager. In the case of any deviations noted during the firewall review, the NOC Engineer makes the necessary changes in the firewall ruleset and tracks the deviations to closure.
CA-56	Access to Corporate VPN is authenticated with Zoho users' AD account by the Zoho Sysadmin team.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-67	Access to Site24x7 for Zorro TM is managed through common login credentials maintained in the in-house developed Zoho Wiki Tool.
CA-68	Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager.
CA-69	Access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro Team based on the IDC access revocation process on a timely manner.
CA-76	Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.
CA-87	User Access Review of users with access to IAM Roles that grant access to the products and users with access to Zodoor and IDC network are reviewed by the manager / Department Head / Admin on a yearly basis. Corrective actions, if any, are taken on a timely manner.
CA-115	Zoho Key Management service team implements encryption of data at rest (including usage of FDE) to protect customer data based on the business requirement for Zoho Products. Zoho also uses encryption for its emails. The encryption is based on the standard AES 256 algorithm.

Control Activity Number	Control Activities
CA-116	Zoho Cloud products use TLS encryption for data that are transferred through public networks.
CA-117	Zoho cloud products provides the log of activities performed by the users. The logs are stored in Zoho logs and access is restricted to the authorized personnel only.
CA-127	Zoho has defined policies and procedures for encryption as a part of KMS policy, and this policy is reviewed and approved on a timely basis.
CA-128	Zoho uses in-house Key Management Service (KMS) to create, store and manages keys across all Zoho services. Access to KMS server is restricted. The new request is provided by authorized personnel based on approval from Manager in KMS team.
CA-129	Privileged access to servers is restricted to authorized personnel from the Zorro team

CC6.2 Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

Control Activity Number	Control Activities
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-21	Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network.
CA-28	For newly joined associates, trainees, contractors, the HR team creates an account in ZohoPeople (Control Panel) and once the account is created, AD account is auto created by the system. The respective manager also creates a request for providing workstation to the associate in ZohoPeople and the same is assigned and actioned upon by the SysAdmin team.
CA-29	In case of an associate leaving Zoho, the HR team disables the account in ZohoPeople (Control Panel). The HR notifies the SysAdmin / Zorro team and the SysAdmin / Zorro team disables the logical access of the associate.
CA-43	Logical access to the tools (managed by NOC team) used for performing NOC's daily operations are granted/revoked by the Senior NOC Member based on the approval of the NOC Manager in the Zoho Creator tool where the request is raised by the Senior NOC Member.
CA-44	For tools such as Wiki, MI, SDP, ZAC and Password Manager Pro (managed by Zorro team) a request for new access and request for access revocation is sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team. The access to the tools are granted / revoked by the Zorro Manager.
CA-56	Access to Corporate VPN is authenticated with Zoho users' AD account by the Zoho Sysadmin team.

Control Activity Number	Control Activities
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-67	Access to Site24x7 for Zorro TM is managed through common login credentials maintained in the in-house developed Zoho Wiki Tool.
CA-68	Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager.
CA-69	Access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro Team based on the IDC access revocation process on a timely manner.
CA-87	User Access Review of users with access to IAM Roles that grant access to the products and users with access to Zodoor and IDC network are reviewed by the manager / Department Head / Admin on a yearly basis. Corrective actions, if any, are taken on a timely manner.
CA-115	Zoho Key Management service team implements encryption of data at rest (including usage of FDE) to protect customer data based on the business requirement for Zoho Products. Zoho also uses encryption for its emails. The encryption is based on the standard AES 256 algorithm.
CA-116	Zoho Cloud products use TLS encryption for data that are transferred through public networks.
CA-117	Zoho cloud products provides the log of activities performed by the users. The logs are stored in Zoho logs and access is restricted to the authorized personnel only.
CA-127	Zoho has defined policies and procedures for encryption as a part of KMS policy, and this policy is reviewed and approved on a timely basis.
CA-128	Zoho uses in-house Key Management Service (KMS) to create, store and manages keys across all Zoho services. Access to KMS server is restricted. The new request is provided by authorized personnel based on approval from Manager in KMS team.
CA-129	Privileged access to servers is restricted to authorized personnel from the Zorro team

CC6.3 The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

Control Activity Number	Control Activities
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-21	Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network.
CA-43	Logical access to the tools (managed by NOC team) used for performing NOC's daily operations are granted/revoked by the Senior NOC Member based on the approval

Control Activity Number	Control Activities
	of the NOC Manager in the Zoho Creator tool where the request is raised by the Senior NOC Member.
CA-44	For tools such as Wiki, MI, SDP, ZAC and Password Manager Pro (managed by Zorro team) a request for new access and request for access revocation is sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team. The access to the tools are granted / revoked by the Zorro Manager.
CA-56	Access to Corporate VPN is authenticated with Zoho users' AD account by the Zoho Sysadmin team.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-61	The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.
CA-67	Access to Site24x7 for Zorro TM is managed through common login credentials maintained in the in-house developed Zoho Wiki Tool.
CA-68	Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager.
CA-69	Access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro Team based on the IDC access revocation process on a timely manner.
CA-87	User Access Review of users with access to IAM Roles that grant access to the products and users with access to Zodoor and IDC network are reviewed by the manager / Department Head / Admin on a yearly basis. Corrective actions, if any, are taken on a timely manner.
CA-129	Privileged access to servers is restricted to authorized personnel from the Zorro team

CC6.4 The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

Control Activity Number	Control Activities
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-31	For new associates / trainees / contractors joining Zoho, the Physical Security team /Building Management System Team issues an access card to the associate based on the request raised by HR to grant physical access. Physical Security team also provides photo based ID cards for the Zoho associates. The ID cards / badges are distinguished based on the color of the tags described in the HR policy.

Control Activity Number	Control Activities
CA-32	In case an access card is lost, the associate raises a request in Zoho people. Based on the request, the Physical Security team/Building Management System Team deactivates the old ID card and issues a new physical ID card.
CA-33	Upon an associate or a contractor leaving Zoho or in case of absconding associates, the HR team updates separation details in HRMS application and also sends an e- mail to the Physical Security team notifying the leavers. Based on the email, Physical Security team revokes the physical access card on the last working day.
CA-34	Zoho has defined and documented Physical Security Policy which is reviewed and approved by the Head of Safety and Security on an annual basis. The Policy includes the physical access restrictions to the NOC / Zorro processing area.
CA-35	Entry/exit points are manned 24x7 by the Security personnel restricting access to authorized individuals.
CA-36	Entry and Exit details of the vendors / visitors to Zoho facilities are recorded through Visitor Management System (VMS) / visitor register. Laptops of the vendors/visitors are declared at the entrance of the Zoho facilities and recorded.
CA-37	Proximity card-based access control system is installed at the entry / exit points within the facility. In addition, access to the Zoho Server room, NOC room, Switch room, Zorro Workspace and asset storage room is restricted using proximity card-based access control system and PIN based authentication.
CA-38	Zoho premises and server rooms are monitored through Closed-Circuit Television (CCTV) cameras. CCTV recordings are retained for 60 days.
CA-39	Environmental safeguards are installed in Zoho facilities comprising of the following: • Cooling Systems • UPS with Battery and diesel generator back-up • Smoke detectors • Water sprinklers • Fire resistant floors • Fire extinguisher
CA-40	Planned Preventive Maintenance (PPM) is performed on quarterly basis by the third parties to the UPS, fire extinguishers, smoke detectors, water sprinkler, cooling systems, and generators.
CA-41	Mock Fire drills are conducted by Safety Security team of Zoho on an annual basis to assess the readiness of the workforce for evacuation during a disaster.
CA-120	Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.

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CC6.5 The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

Control Activity Number	Control Activities
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.

Control Activity Number	Control Activities
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-36	Entry and Exit details of the vendors / visitors to Zoho facilities are recorded through Visitor Management System (VMS) / visitor register. Laptops of the vendors/visitors are declared at the entrance of the Zoho facilities and recorded.
CA-37	Proximity card-based access control system is installed at the entry / exit points within the facility. In addition, access to the Zoho Server room, NOC room, Switch room, Zorro Workspace and asset storage room is restricted using proximity card-based access control system and PIN based authentication.
CA-38	Zoho premises and server rooms are monitored through Closed-Circuit Television (CCTV) cameras. CCTV recordings are retained for 60 days.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.
CA-87	User Access Review of users with access to IAM Roles that grant access to the products and users with access to Zodoor and IDC network are reviewed by the manager / Department Head / Admin on a yearly basis. Corrective actions, if any, are taken on a timely manner.

CC6.6 The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

Control Activity Number	Control Activities
CA-21	Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network.
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-56	Access to Corporate VPN is authenticated with Zoho users' AD account by the Zoho Sysadmin team.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-67	Access to Site24x7 for Zorro TM is managed through common login credentials maintained in the in-house developed Zoho Wiki Tool.

Control Activity Number	Control Activities
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.

CC6.7 The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

Control Activity Number	Control Activities
CA-44	For tools such as Wiki, MI, SDP, ZAC and Password Manager Pro (managed by Zorro team) a request for new access and request for access revocation is sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team. The access to the tools are granted / revoked by the Zorro Manager.
CA-45	Network diagram detailing the network devices such as firewalls and switches is maintained by the NOC Manager. Further, access to the network devices are restricted to designated members to prevent unauthorized access.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-67	Access to Site24x7 for Zorro TM is managed through common login credentials maintained in the in-house developed Zoho Wiki Tool.
CA-68	Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager.
CA-69	Access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro Team based on the IDC access revocation process on a timely manner.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.
CA-75	The Zorro team has configured the ZAC tool for daily incremental and weekly full backups of the database servers. The backups are retained for a period of 3 months. In case of a backup failure, an automated email is sent to the Zorro team and appropriate corrective action is taken.

Control Activity Number	Control Activities
CA-76	Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.
CA-77	IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.

CC6.8: The entity implements controls to prevent or detect and act upon the introduction of unauthorized or malicious software to meet the entity's objectives.

Control Activity Number	Control Activities
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.
CA-24	Monitoring of Anti Virus console is performed on a real time basis by the IT Team and in case of any alerts, corrective action is taken.
CA-45	Network diagram detailing the network devices such as firewalls and switches is maintained by the NOC Manager. Further, access to the network devices are restricted to designated members to prevent unauthorized access.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-50	Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team.
CA-52	Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.
CA-53	The NOC team adds / removes / modifies firewall rules based on the requests raised by Zoho Product Teams through the Firewall Access Form in the Zoho Creator tool. For the changes to the firewall, the approval is obtained from the respective Product Manager and also from the SysAdmin or Zorro team as a second level approval.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated

Control Activity Number	Control Activities
	email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.

3.9.7 Common criteria related to System Operations

CC7.1 To meet its objectives, the entity uses detection and monitoring procedures to identify (1) changes to configurations that result in the introduction of new vulnerabilities, and (2) susceptibilities to newly discovered vulnerabilities.

Control Activity Number	Control Activities
CA-15	Secure coding practices are defined and communicated to the respective personnel as part of the Zoho's SDLC process.
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.
CA-24	Monitoring of Anti Virus console is performed on a real time basis by the IT Team and in case of any alerts, corrective action is taken.
CA-45	Network diagram detailing the network devices such as firewalls and switches is maintained by the NOC Manager. Further, access to the network devices are restricted to designated members to prevent unauthorized access.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-51	Patches and upgrades in relation to the infrastructure (Operating System and Databases) within the IDCs are initially tested in a local environment/ test lab, then moved to a DR DC following which these changes are implemented in the IDC after obtaining approval from the Zorro Manager.
CA-52	Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.
CA-53	The NOC team adds / removes / modifies firewall rules based on the requests raised by Zoho Product Teams through the Firewall Access Form in the Zoho Creator tool. For the changes to the firewall, the approval is obtained from the respective Product Manager and also from the SysAdmin or Zorro team as a second level approval.
CA-55	When the NOC team undertakes configuration/ device changes, the Senior NOC Engineer raises a request via the Change Control Form in the Zoho Creator tool which is approved by the NOC Manager.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs

Control Activity Number	Control Activities
	penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.
CA-84	The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.
CA-85	The developed code is tested using the in-house CM tool prior to check-in. Once the code is checked-in, the Quality Assurance (QA) team executes the quality tests on the build in the local (testing) environment.
CA-86	On completion of the quality checks by the Quality Assurance team, a report is generated and in case of any issues/errors in the report, it is communicated to the developers for resolution. On resolution, a sign-off is provided and then the code is deployed in the production environment.

CC7.2 The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analysed to determine whether they represent security events.

Control Activity Number	Control Activities
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.
CA-26	Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.

Control Activity Number	Control Activities
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-49	Zoho has a Disaster Recovery Data Center (DR DC) to ensure the business continuity. On an annual basis, the Zorro team switches the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required. This is done using the ZAC tool with the approval of the Zorro Manager.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.
CA-77	IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.

CC7.3 The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

Control Activity Number	Control Activities
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.
CA-24	Monitoring of Anti Virus console is performed on a real time basis by the IT Team and in case of any alerts, corrective action is taken.

Control Activity Number	Control Activities
CA-26	Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.

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CC7.4 The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

Control Activity Number	Control Activities
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-26	Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.

CC7.5 The entity identifies, develops, and implements activities to recover from identified security incidents.

Control Activity Number	Control Activities
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.

3.9.8 Common criteria related to Change Management

CC8.1 The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

Control Activity Number	Control Activities
CA-50	Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team.
CA-51	Patches and upgrades in relation to the infrastructure (Operating System and Databases) within the IDCs are initially tested in a local environment/ test lab, then moved to a DR DC following which these changes are implemented in the IDC after obtaining approval from the Zorro Manager.
CA-52	Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.
CA-53	The NOC team adds / removes / modifies firewall rules based on the requests raised by Zoho Product Teams through the Firewall Access Form in the Zoho Creator tool. For the changes to the firewall, the approval is obtained from the respective Product Manager and also from the SysAdmin or Zorro team as a second level approval.
CA-54	On a half-yearly basis, the NOC Engineers review the existing firewall rules and the same is approved by the NOC Manager. In the case of any deviations noted during the firewall review, the NOC Engineer makes the necessary changes in the firewall ruleset and tracks the deviations to closure.
CA-55	When the NOC team undertakes configuration/ device changes, the Senior NOC Engineer raises a request via the Change Control Form in the Zoho Creator tool which is approved by the NOC Manager.
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.
CA-79	Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes, which define the process of initiation, approval, review and implementation. The policy is reviewed and approved on an annual basis.
CA-80	Zoho maintains a dedicated Development and test environment, which is separate from the Production environment for its applications.
CA-81	Client servers and data can be accessed through IAN VPN or the dedicated IAN servers in the Zoho facilities.
CA-82	Z Zoho has defined Software Development Life Cycle document prescribing the lifecycle of all its products through the stages of design, development, testing and implementation. The documents are reviewed and approved by the respective Product Teams on an annual basis.
CA-84	The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.
CA-85	The developed code is tested using the in-house CM tool prior to check-in. Once the code is checked-in, the Quality Assurance (QA) team executes the quality tests on the build in the local (testing) environment.
CA-86	On completion of the quality checks by the Quality Assurance team, a report is generated and in case of any issues/errors in the report, it is communicated to the developers for resolution. On resolution, a sign-off is provided and then the code is deployed in the production environment.

Control Activity Number	Control Activities
CA-121	Authentication of users to IDC servers is managed through Password Manager Pro tool. Passwords are auto generated based on the password complexity and other password parameters defined in the tool.
CA-122	Passwords of vendor default account in the production servers are changed on a periodical basis and access is restricted to IDC users.
CA-123	Log of activities performed by users in IDC servers are captured and stored after each session in the Zoho Logs server and the same is available for review.
CA-124	Authentication of users to Zoho products are governed through IAM through which the password configuration including password complexity and lockout is enforced.
CA-125	Access to Zoho services for Zoho support admin is defined through IAM. Zoho support admin access is provisioned by the IAM team after obtaining approval from authorized personnel.
CA-126	In case of an associate from Service/Support team leaving Zoho or transferring out of the team, a request is raised by the product manager to the IAM team. Based on this request the IAM team revokes the Zoho support access of this associate.

3.9.9 Common criteria related to Risk Mitigation

CC9.1 The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.

Control Activity Number	Control Activities
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.

CC9.2 The entity assesses and manages risks associated with vendors and business partners.

Control Activity Number	Control Activities
CA-09	A contract is defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-119	Zoho maintains signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA apply to subcontractors in the same manner as requirements apply to contracts or other arrangements between a covered entity and business associate.

3.9.10 Additional controls for Confidentiality:

C1.1: The entity identifies and maintains confidential information to meet the entity's objectives related to confidentiality.

Control Activity Number	Control Activities
CA-03	Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people.
CA-08	Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy and Social Media Policy on their first day of employment.
CA-09	A contract is defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses.
CA-25	Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.
CA-76	Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.

Control Activity Number	Control Activities
CA-107	The entity has documented its personal information retention policies and procedures, which are reviewed on at least an annual basis by legal counsel for consistency with applicable laws and regulations. The policy specifies: 1) The system processes in place to delete information in accordance with specific retention requirements. 2) Deletion of backup information in accordance with a defined schedule. 3) Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4) Annually reviews information marked for retention.

C1.2: The entity disposes of confidential information to meet the entity's objectives related to confidentiality.

Control Activity Number	Control Activity
CA-25	Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.
CA-107	The entity has documented its personal information retention policies and procedures, which are reviewed on at least an annual basis by legal counsel for consistency with applicable laws and regulations. The policy specifies: 1) The system processes in place to delete information in accordance with specific retention requirements. 2) Deletion of backup information in accordance with a defined schedule. 3) Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4) Annually reviews information marked for retention.
CA-119	Zoho maintains signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA apply to subcontractors in the same manner as requirements apply to contracts or other arrangements between a covered entity and business associate.

3.9.11 Additional controls for Availability:

A1.1: The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

Control Activity Number	Control Activities
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.

Control Activity Number	Control Activities
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.
CA-47	The NOC team uses an in-house tool (DeviceExpert) to backup network device configurations on a daily basis (incremental backup) and also on a weekly basis (full backup). In case of a backup failure, an automated email is triggered, and remediation action is taken.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.
CA-49	Z Zoho has a Disaster Recovery Data Center (DR DC) to ensure the business continuity. On an annual basis, the Zorro team switches the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required. This is done using the ZAC tool with the approval of the Zorro Manager.
CA-50	Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team.
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-77	IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.

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A1.2: The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

Control Activity Number	Control Activities
CA-26	Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.
CA-34	Zoho has defined and documented Physical Security Policy which is reviewed and approved by the Head of Safety and Security on an annual basis. The Policy includes the physical access restrictions to the NOC / Zorro processing area.
CA-38	Zoho premises and server rooms are monitored through Closed-Circuit Television (CCTV) cameras. CCTV recordings are retained for 60 days.
CA-40	Planned Preventive Maintenance (PPM) is performed on quarterly basis by the third parties to the UPS, fire extinguishers, smoke detectors, water sprinkler, cooling systems, and generators.
CA-39	Environmental safeguards are installed in Zoho facilities comprising of the following: • Cooling Systems • UPS with Battery and diesel generator back-up • Smoke detectors • Water sprinklers • Fire resistant floors • Fire extinguisher
CA-41	Mock Fire drills are conducted by Safety Security team of Zoho on an annual basis to assess the readiness of the workforce for evacuation during a disaster.
CA-47	The NOC team uses an in-house tool (DeviceExpert) to backup network device configurations on a daily basis (incremental backup) and also on a weekly basis (full backup). In case of a backup failure, an automated email is triggered, and remediation action is taken.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-75	The Zorro team has configured the ZAC tool for daily incremental and weekly full backups of the database servers. The backups are retained for a period of 3 months. In case of a backup failure, an automated email is sent to the Zorro team and appropriate corrective action is taken.
CA-76	Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.
CA-77	IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.
CA-120	Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.

A1.3: The entity tests recovery plan procedures supporting system recovery to meet its objectives.

Control Activity Number	Control Activities
CA-26	Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.
CA-75	The Zorro team has configured the ZAC tool for daily incremental and weekly full backups of the database servers. The backups are retained for a period of 3 months. In case of a backup failure, an automated email is sent to the Zorro team and appropriate corrective action is taken.
CA-76	Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.
CA-77	IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.

3.9.12 Additional criteria for Processing Integrity:

PI1.1: The entity obtains or generates, uses, and communicates relevant, quality information regarding the objectives related to processing, including definitions of data processed and product and service specifications, to support the use of products and services.

Control Activity Number	Control Activities
CA-16	Product descriptions, help documents and terms of usage / service are defined and are made available to the customers via corporate website.
CA-25	Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.
CA-61	The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.
CA-62	Based on the support requested by the customer via email / phone / chat, an automated ticket is generated in the Zoho Desk Portal which is assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers.
CA-63	Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications.

PI1.2: The entity implements policies and procedures over system inputs, including controls over completeness and accuracy, to result in products, services, and reporting to meet the entity's objectives.

Control Activity Number	Control Activities
CA-16	Product descriptions, help documents and terms of usage / service are defined and are made available to the customers via corporate website.

Control Activity Number	Control Activities
CA-52	Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.
CA-61	The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.
CA-81	Client servers and data can be accessed through IAN VPN or the dedicated IAN servers in the Zoho facilities.
CA-84	The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.
CA-85	The developed code is tested using the in-house CM tool prior to check-in. Once the code is checked-in, the Quality Assurance (QA) team executes the quality tests on the build in the local (testing) environment.
CA-86	On completion of the quality checks by the Quality Assurance team, a report is generated and in case of any issues/errors in the report, it is communicated to the developers for resolution. On resolution, a sign-off is provided and then the code is deployed in the production environment.
CA-121	Authentication of users to IDC servers is managed through Password Manager Pro tool. Passwords are auto generated based on the password complexity and other password parameters defined in the tool.
CA-122	Passwords of vendor default account in the production servers are changed on a periodical basis and access is restricted to IDC users.
CA-123	Log of activities performed by users in IDC servers are captured and stored after each session in the Zoho Logs server and the same is available for review.
CA-124	Authentication of users to Zoho products are governed through IAM through which the password configuration including password complexity and lockout is enforced.
CA-125	Access to Zoho services for Zoho support admin is defined through IAM. Zoho support admin access is provisioned by the IAM team after obtaining approval from authorized personnel.
CA-126	In case of an associate from Service/Support team leaving Zoho or transferring out of the team, a request is raised by the product manager to the IAM team. Based on this request the IAM team revokes the Zoho support access of this associate.

PI1.3: The entity implements policies and procedures over system processing to result in products, services, and reporting to meet the entity's objectives.

Control Activity Number	Control Activities
CA-14	Support documents including the system flow diagrams and other design documents are maintained and are made available to the respective team members of Zoho.
CA-15	Secure coding practices are defined and communicated to the respective personnel as part of the Zoho's SDLC process.
CA-52	Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.

Control Activity Number	Control Activities
CA-55	When the NOC team undertakes configuration/ device changes, the Senior NOC Engineer raises a request via the Change Control Form in the Zoho Creator tool which is approved by the NOC Manager.
CA-61	The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.
CA-62	Based on the support requested by the customer via email / phone / chat, an automated ticket is generated in the Zoho Desk Portal which is assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-79	Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes, which define the process of initiation, approval, review and implementation. The policy is reviewed and approved on an annual basis.
CA-80	Zoho maintains a dedicated Development and test environment, which is separate from the Production environment for its applications.
CA-82	Zoho has defined Software Development Life Cycle document prescribing the lifecycle of all its products through the stages of design, development, testing and implementation. The documents are reviewed and approved by the respective Product Teams on an annual basis.

PI1.4: The entity implements policies and procedures to make available or deliver output completely, accurately, and timely in accordance with specifications to meet the entity's objectives.

Control Activity Number	Control Activities
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.

PI1.5: The entity implements policies and procedures to store inputs, items in processing, and outputs completely, accurately, and timely in accordance with system specifications to meet the entity's objectives.

Control Activity Number	Control Activities
CA-75	The Zorro team has configured the ZAC tool for daily incremental and weekly full backups of the database servers. The backups are retained for a period of 3 months. In case of a backup failure, an automated email is sent to the Zorro team and appropriate corrective action is taken.
CA-76	Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.
CA-77	IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.
CA-115	Zoho Key Management service team implements encryption of data at rest (including usage of FDE) to protect customer data based on the business requirement for Zoho Products. Zoho also uses encryption for its emails. The encryption is based on the standard AES 256 algorithm.

3.9.13 Additional controls for Privacy:

Privacy Criteria Related to Notice and Communication of Objectives Related to Privacy
P1.1: The entity provides notice to data subjects about its privacy practices to meet the entity's objectives related to privacy. The notice is updated and communicated to data subjects in a timely manner for changes to the entity's privacy practices, including changes in the use of personal information, to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-92	The entity provides notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes are made to the entity's privacy practices). The notice is: 1) readily accessible and made available to the data subject. 2) Provided in a timely manner to the data subjects 3) Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4) informs data subjects of a change to a previously communicated privacy notice 5) Documents the changes to privacy practices that were communicated to data subjects.
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.

Control Activity Number	Control Activities
CA-94	The Director of Compliance and the General Counsel reviews the privacy notice and documents his / her approval that the notice includes the following disclosures: 1) Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2) Policies regarding retention, sharing, disclosure, and disposal of their personal information 3) The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4) Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.
CA-95	The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.

Privacy Criteria Related to Choice and Consent

P2.1: The entity communicates choices available regarding the collection, use, retention, disclosure, and disposal of personal information to the data subjects and the consequences, if any, of each choice. Explicit consent for the collection, use, retention, disclosure, and disposal of personal information is obtained from data subjects or other authorized persons, if required. Such consent is obtained only for the intended purpose of the information to meet the entity's objectives related to privacy. The entity's basis for determining implicit consent for the collection, use, retention, disclosure, and disposal of personal information is documented.

Control Activity Number	Control Activities
CA-96	Zoho's Privacy Policy includes the below policy around Choice and Consent: 1) Consent is obtained before the personal information is processed or handled. 2) To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3) When authorization is required (explicit consent), the authorization is obtained in writing. 4) Implicit consent has clear actions on how a data subject opts out. 5) Action by a data subject to constitute valid consent. 6) Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.
CA-97	The privacy team has established procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent. The privacy team has also established procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.
CA-98	The privacy staff reviews relevant privacy laws and regulations to determine whether they require the entity to obtain consent, or whether the entity possesses

Control Activity Number	Control Activities
	other legal ground to process the data. They also review and update the entity's policies for conformity to the requirement.
CA-99	On an annual basis, the Director of Compliance (DOC) reviews the information classification policy for personal and special category of data to ensure the definition of sensitive personal information is properly delineated and communicated to personnel.
CA-100	The entity provides updated privacy training and awareness to personnel that includes defining what constitutes personal information and what personal information is considered sensitive.
CA-101	Members of the privacy staff verify that the entity has legal ground to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, members of the privacy staff verify, on a test basis, that the entity has requested and received explicit written consent from the data subjects, when such consent is required.
CA-110	When consent is required, business unit personnel implement a process for obtaining consent. Updates to the consent process are reviewed and approved by the Director of Compliance (DOC).

Privacy Criteria Related to Collection

P3.1: Personal information is collected consistent with the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-94	The Director of Compliance and the General Counsel reviews the privacy notice and documents his / her approval that the notice includes the following disclosures: 1) Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2) Policies regarding retention, sharing, disclosure, and disposal of their personal information 3) The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4) Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.
CA-101	Members of the privacy staff verify that the entity has legal ground to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, members of the privacy staff verify, on a test basis, that the entity has requested and received explicit written consent from the data subjects, when such consent is required.
CA-102	Privacy related complaints are investigated by the privacy team to identify whether there were incidents of unfair or unlawful practices.
CA-103	Members of the privacy staff determine whether personal information is collected only for the purposes identified in the privacy notice and only the minimum necessary personal information is collected to fulfil the business purpose by

Control Activity Number	Control Activities
	1) Reviewing and approving system change requests, when changes involve use of personal information or collection of new personal information. 2) Reviewing the privacy policies and personal information collection methods of third parties prior to contract execution. 3) Reviewing contracts to determine whether they include provisions requiring that personal information be collected fairly without intimidation or deception and lawfully adhering to all relevant laws and regulations.
CA-104	Privacy Impact Assessment (PIA) is conducted for system changes to assess for privacy implications. Personnel who are authorized to make system changes are trained to perform PIA.

P3.2: For information requiring explicit consent, the entity communicates the need for such consent, as well as the consequences of a failure to provide consent for the request for personal information, and obtains the consent prior to the collection of the information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-95	The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.
CA-97	The privacy team has established procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent. The privacy team has also established procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.
CA-105	The entity's application(s) provide for user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.
CA-110	When consent is required, business unit personnel implement a process for obtaining consent. Updates to the consent process are reviewed and approved by the Director of Compliance (DOC).

Privacy Criteria Related to Use, Retention, and Disposal

P4.1: The entity limits the use of personal information to the purposes identified in the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-95	The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.

Control Activity Number	Control Activities
CA-103	Members of the privacy staff determine whether personal information is collected only for the purposes identified in the privacy notice and only the minimum necessary personal information is collected to fulfil the business purpose by 1) Reviewing and approving system change requests, when changes involve use of personal information or collection of new personal information. 2) Reviewing the privacy policies and personal information collection methods of third parties prior to contract execution. 3) Reviewing contracts to determine whether they include provisions requiring that personal information be collected fairly without intimidation or deception and lawfully adhering to all relevant laws and regulations.
CA-105	The entity's application(s) provide for user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.
CA-106	On an annual basis the entity reviews privacy policies to ensure that personal information is required to be used in 1) Conformity with the purposes identified in the entity's privacy notice. 2) Conformity with the consent received from the data subject. 3) Compliance with applicable laws and regulations.

P4.2: The entity retains personal information consistent with the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA-107	The entity has documented its personal information retention policies and procedures, which are reviewed on at least an annual basis by legal counsel for consistency with applicable laws and regulations. The policy specifies: 1) The system processes in place to delete information in accordance with specific retention requirements. 2) Deletion of backup information in accordance with a defined schedule. 3) Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4) Annually reviews information marked for retention.
CA-108	An annual review of the organization's data inventory is performed to verify that the documentation is kept current and includes the location of the data, a description of the data, and identified data owners.

P4.3: The entity securely disposes of personal information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activity
CA-22	The Privacy Team has defined policies and procedures to notify data subjects of how to update or correct personal information held by the entity. The Director of Compliance (DOC) annually reviews cases that involve disagreements over the accuracy of personal data and also denial of data requests from subjects to validate the appropriate justifications provided thereof.
CA-25	Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA-102	Privacy related complaints are investigated by the privacy team to identify whether there were incidents of unfair or unlawful practices.

Privacy Criteria Related to Access

P5.1: The entity grants identified and authenticated data subjects the ability to access their stored personal information for review and, upon request, provides physical or electronic copies of that information to data subjects to meet the entity's objectives related to privacy. If access is denied, data subjects are informed of the denial and reason for such denial, as required, to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-13	Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis.
CA-73	On an annual basis, the Director of Compliance (DOC) reviews reports that summarize the response time to data subjects whose access request of personal information has been denied and reasons for such denials, as well as any communications regarding challenges.
CA-92	The entity provides notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes are made to the entity's privacy practices). The notice is: 1) readily accessible and made available to the data subject. 2) Provided in a timely manner to the data subjects

Control Activity Number	Control Activities
	3) Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4) informs data subjects of a change to a previously communicated privacy notice 5) Documents the changes to privacy practices that were communicated to data subjects.
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA-95	The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.
CA-96	Zoho's Privacy Policy includes the below policy around Choice and Consent: 1) Consent is obtained before the personal information is processed or handled. 2) To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3) When authorization is required (explicit consent), the authorization is obtained in writing. 4) Implicit consent has clear actions on how a data subject opts out. 5) Action by a data subject to constitute valid consent. 6) Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.
CA-109	The Director of Compliance (DOC) established a 'Subject Access Request Policy' that defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information. The policy is reviewed and approved on an annual basis by the Director of Compliance.
CA-111	Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing. When required, consent of the data subject is obtained prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.

P5.2: The entity corrects, amends, or appends personal information based on information provided by data subjects and communicates such information to third parties, as committed or required, to meet the entity's objectives related to privacy. If a request for correction is denied, data subjects are informed of the denial and reason for such denial to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-22	The Privacy Team has defined policies and procedures to notify data subjects of how to update or correct personal information held by the entity. The Director of Compliance (DOC) annually reviews cases that involve disagreements over the accuracy of personal data and also denial of data requests from subjects to validate the appropriate justifications provided thereof.
CA-73	On an annual basis, the Director of Compliance (DOC) reviews reports that summarize the response time to data subjects whose access request of personal information has been denied and reasons for such denials, as well as any communications regarding challenges.
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA-95	The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.
CA-97	The privacy team has established procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent. The privacy team has also established procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.
CA-106	On an annual basis the entity reviews privacy policies to ensure that personal information is required to be used in 1) Conformity with the purposes identified in the entity's privacy notice. 2) Conformity with the consent received from the data subject. 3) Compliance with applicable laws and regulations.

Privacy Criteria Related to Disclosure and Notification

P6.1: The entity discloses personal information to third parties with the explicit consent of data subjects, and such consent is obtained prior to disclosure to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.
CA-95	The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.

Control Activity Number	Control Activities
CA-104	Privacy Impact Assessment (PIA) is conducted for system changes to assess for privacy implications. Personnel who are authorized to make system changes are trained to perform PIA.
CA-110	When consent is required, business unit personnel implement a process for obtaining consent. Updates to the consent process are reviewed and approved by the Director of Compliance (DOC).
CA-111	Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing. When required, consent of the data subject is obtained prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.
CA-114	A message is sent to the privacy staff informing them of unauthorized disclosures and potential disclosures detected as part of the incident management process. RCA is prepared by the Security and Compliance team upon which incidents flagged as privacy issues are resolved.

P6.2: The entity creates and retains a complete, accurate, and timely record of authorized disclosures of personal information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-111	Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing. When required, consent of the data subject is obtained prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.
CA-113	On an annual basis, the privacy staff obtains a list of paid vendors or other third parties and identifies those that process personal information. The privacy staff also reviews the contracts with those vendors or other third parties to determine whether the contracts contain privacy and security commitments and system requirements that are consistent with those of the entity commitments for privacy and security.

P6.3: The entity creates and retains a complete, accurate, and timely record of detected or reported unauthorized disclosures (including breaches) of personal information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activity
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.

Control Activity Number	Control Activity
CA-114	A message is sent to the privacy staff informing them of unauthorized disclosures and potential disclosures detected as part of the incident management process. RCA is prepared by the Security and Compliance team upon which incidents flagged as privacy issues are resolved.

P6.4: The entity obtains privacy commitments from vendors and other third parties who have access to personal information to meet the entity's objectives related to privacy. The entity assesses those parties' compliance on a periodic and as-needed basis and takes corrective action, if necessary.

Control Activity Number	Control Activity
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.
CA-113	On an annual basis, the privacy staff obtains a list of paid vendors or other third parties and identifies those that process personal information. The privacy staff also reviews the contracts with those vendors or other third parties to determine whether the contracts contain privacy and security commitments and system requirements that are consistent with those of the entity commitments for privacy and security.

P6.5: The entity obtains commitments from vendors and other third parties with access to personal information to notify the entity in the event of actual or suspected unauthorized disclosures of personal information. Such notifications are reported to appropriate personnel and acted on in accordance with established incident response procedures to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-73	On an annual basis, the Director of Compliance (DOC) reviews reports that summarize the response time to data subjects whose access request of personal information has been denied and reasons for such denials, as well as any communications regarding challenges.
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.
CA-113	On an annual basis, the privacy staff obtains a list of paid vendors or other third parties and identifies those that process personal information. The privacy staff also

Control Activity Number	Control Activities
	reviews the contracts with those vendors or other third parties to determine whether the contracts contain privacy and security commitments and system requirements that are consistent with those of the entity commitments for privacy and security.
CA-114	A message is sent to the privacy staff informing them of unauthorized disclosures and potential disclosures detected as part of the incident management process. RCA is prepared by the Security and Compliance team upon which incidents flagged as privacy issues are resolved.

P6.6: The entity provides notification of breaches and incidents to affected data subjects, regulators, and others to meet the entity's objectives related to privacy.

Control Activity Number	Control Activity
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.
CA-114	A message is sent to the privacy staff informing them of unauthorized disclosures and potential disclosures detected as part of the incident management process. RCA is prepared by the Security and Compliance team upon which incidents flagged as privacy issues are resolved.

P6.7: The entity provides data subjects with an accounting of the personal information held and disclosure of the data subjects' personal information, upon the data subjects' request, to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-73	On an annual basis, the Director of Compliance (DOC) reviews reports that summarize the response time to data subjects whose access request of personal information has been denied and reasons for such denials, as well as any communications regarding challenges.
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.
CA-109	The Director of Compliance (DOC) established a 'Subject Access Request Policy' that defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information. The policy is reviewed and approved on an annual basis by the Director of Compliance.
CA-111	Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved

Control Activity Number	Control Activities
	types of disclosures before processing. When required, consent of the data subject is obtained prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.
CA-113	On an annual basis, the privacy staff obtains a list of paid vendors or other third parties and identifies those that process personal information. The privacy staff also reviews the contracts with those vendors or other third parties to determine whether the contracts contain privacy and security commitments and system requirements that are consistent with those of the entity commitments for privacy and security.

Privacy Criteria Related to Quality

P7.1: The entity collects and maintains accurate, up-to-date, complete, and relevant personal information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA-22	The Privacy Team has defined policies and procedures to notify data subjects of how to update or correct personal information held by the entity. The Director of Compliance (DOC) annually reviews cases that involve disagreements over the accuracy of personal data and also denial of data requests from subjects to validate the appropriate justifications provided thereof.
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA-106	On an annual basis the entity reviews privacy policies to ensure that personal information is required to be used in 1) Conformity with the purposes identified in the entity's privacy notice. 2) Conformity with the consent received from the data subject. 3) Compliance with applicable laws and regulations.
CA-107	The entity has documented its personal information retention policies and procedures, which are reviewed on at least an annual basis by legal counsel for consistency with applicable laws and regulations. The policy specifies: 1) The system processes in place to delete information in accordance with specific retention requirements. 2) Deletion of backup information in accordance with a defined schedule. 3) Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4) Annually reviews information marked for retention.

Privacy Criteria Related to Monitoring and Enforcement

P8.1: The entity implements a process for receiving, addressing, resolving, and communicating the resolution of inquiries, complaints, and disputes from data subjects and others and periodically monitors compliance to meet the entity's objectives related to privacy. Corrections and other necessary actions related to identify deficiencies are made or taken in a timely manner.

Control Activity Number	Control Activities
CA-73	On an annual basis, the Director of Compliance (DOC) reviews reports that summarize the response time to data subjects whose access request of personal information has been denied and reasons for such denials, as well as any communications regarding challenges.
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA-102	Privacy related complaints are investigated by the privacy team to identify whether there were incidents of unfair or unlawful practices.
CA-106	On an annual basis the entity reviews privacy policies to ensure that personal information is required to be used in 1) Conformity with the purposes identified in the entity's privacy notice. 2) Conformity with the consent received from the data subject. 3) Compliance with applicable laws and regulations.
CA-109	The Director of Compliance (DOC) established a 'Subject Access Request Policy' that defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information. The policy is reviewed and approved on an annual basis by the Director of Compliance.
CA-110	When consent is required, business unit personnel implement a process for obtaining consent. Updates to the consent process are reviewed and approved by the Director of Compliance (DOC).
CA-111	Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing. When required, consent of the data subject is obtained prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.

3.10 Complementary User Entity Controls

The controls at Zoho relating to the Application development, Production Support and the related General IT Controls relevant to the security, availability, processing integrity, confidentiality and privacy and; the security and privacy rules set forth in HIPAA (collectively referred to as 'applicable criteria') provided to user entities by Zoho from their ODCs in Chennai, Tenkasi and Renigunta (India) cover only a portion of the overall internal control structure of User entities. The applicable criteria cannot be achieved without taking into consideration operating effectiveness of controls at the Zoho's user entities. Therefore, user entities' internal control

structure must be evaluated in conjunction with Zoho's control policies and procedures, and the results of testing summarized in section 4 of this report.

This section highlights those internal control structure responsibilities that Zoho believes should be present at user entities, and which Zoho have considered in developing its control structure policies and the procedures described in this report. In order to rely on the control structure policies and procedures reported herein, user entities and their auditors must evaluate user entities internal control structure to determine if the Complementary User Entities Controls ('CUECs') mentioned below or similar procedures are in place and operating effectively.

The CUECs mentioned below are as explained and provided by Zoho's management. These controls address the interface and communication between User entities and Zoho and are not intended to be a complete listing of the controls related to the applicable criteria of user entities.

The CUECs mentioned below are as explained and provided by Zoho management:

3.10.1 User entities are responsible for providing and managing the access shared with their associates on Zoho products (CA-21, CA-122, CA-126, CA-129)

3.10.2 User entity is responsible for requesting and approving the Master Service Agreement ('MSA') and the approval for implementation of application on Cloud environment (CA-63)

3.10.3 User entities are responsible for utilising the documents made available through the corporate website (CA-16)

3.10.4 User entities are responsible for raising any backup restoration request to Zoho. (CA-76)

3.10.5 User entities are responsible for communicating any security or privacy incidents to Zoho on a timely basis. (CA-89, CA-102)

3.10.6 User entities are responsible for reviewing the privacy policy and accepting to the privacy notice of Zoho. (CA-92, CA-95, CA-105)

3.10.7 User entities are responsible to download and archive the documentation in relation to logs / activities performed by their customers for the period of 6 years as required in the HIPAA statement as per §164.316(b)(2)(i) (CA-117)

3.10.8 User entities are responsible for testing and implementation of changes / fixes / patches released by Zoho on a timely basis in their on-premises applications. (CA-86)

3.10.9 User entities are responsible for implementing network and infrastructure security controls supporting the on-premises applications. (CA-24, CA-48, CA-49, CA-57)

These CUECs relate to the specific control activities. However, for the ease of reference and enhanced readability, wherever possible, we have provided the cross reference for these CUECs against the control activities in the subsection 4.3.

3.11 Complementary Subservice Organization Controls

Zoho utilizes subservice organizations to support complete, accurate and timely processing of client transactions which are identified in table 1 below. Zoho management assesses the risks associated with these subservice organizations and has implemented various management oversight and monitoring processes to confirm that the subservice organizations continue to provide services in a controlled manner. These include, but are not limited to, the review of third-party service auditor reports, holding discussions with subservice organization management, participating on the client advisory committees, and performing periodic assessments of subservice organizations' facilities, processes, and controls.

Additionally, Zoho utilizes certain vendors in performing controls related to its services.

Table 1: Subservice Organizations

Zoho's controls relating to the Application development, Production Support and the related General IT Controls relevant to the process cover only a portion of overall internal control for each user entity of Zoho. It is not feasible for the criteria related to Application development, Production Support and the related General IT Controls to be achieved solely by Zoho. Therefore, each user entity's internal control over financial reporting must be evaluated in conjunction with Zoho's controls and the related tests and results described in section IV of this report, taking into account the related complementary subservice organization controls expected to be implemented at the subservice organization as described below.

Name of Subservice Organization	Nature of Service(s) Provided
- Sabey Data Center Properties LLC - Zayo Group, LLC Colocation Services ("zColo") - Interxion HeadQuarters B.V. - Equinix (EMEA) B.V., - CtrlS Datacenters Limited - Equinix Asia Pacific Pte. Ltd.	Co-Location Services of IDC Servers
- KPMG - Matrix Business Services India Private Limited - Hire Right LLC	Background Verification Services

Sub-service organizations are responsible for defining and implementing CSOCs provided in sub-section 3.11.

3.11.1 Sub-service organizations are responsible for the scope of services covering the co-location services for International Data Centres (IDC). (CA-07, CA-31, CA-32, CA-33, CA-35, CA-36, CA-37, CA-38, CA-39, CA-40, CA-41 and CA-120)

3.11.2 Sub-service organization is responsible for performing the background verification of Zoho associates, based on request from Zoho HR Teams. (CA-06)

3.11.3 Sub-service organization is responsible for communicating any incident, breach and security violation on a timely basis (CA-89)

Table 2: Vendors

Organizations that provide services to a service organization that are not considered subservice organizations are referred to as vendors. As Zoho's controls alone are sufficient to meet the needs of the user entity's internal control over financial reporting (that is, achievement of the criteria is not dependent on the vendor's controls), management has concluded that the entity is not a subservice organization. Zoho uses the vendors in the table below to support the specified functions related to the criteria in section IV of this report. However, the activities performed by these vendors are not required to meet the assertions specified in the criteria, and as a result, no additional procedures are required to be evaluated related to the activities of these vendors.

Name of Vendor	Description of Service(s) Provided
- Powerica - HVAC - Ardelisys Technologies Private Limited - SVE Energy Private Limited - Pinnacle System	Environmental equipment maintenance
G4S Secure Solutions India Private Limited	Physical Security Agency for Security Personnel

SECTION - 4

Information provided by Service Auditors

Section 4: INFORMATION PROVIDED BY SERVICE AUDITORS

4.1 Introduction

The purpose of this report is to cover the description of Service Organisation, related to General IT Controls for related to Application Development, Production Support ("Description of the System") provided to its clients for the period of 01 December 2021 through 30 November 2022. The system description and associated controls are intended to meet the criteria for the Security, Availability Confidentiality, Processing Integrity and Privacy categories and the requirements set forth in the security and privacy rules of HIPAA (collective referred to as 'applicable criteria'), specified by Service Organisation in its system description to the extent applicable to Service Organisation related to the Description, provided by Service Organisation to their clients ('User organizations' or 'User Entities') from Centres at Chennai, Tenkasi and Renigunta in India that may be relevant to a user organizations control. This report, when coupled with an understanding of internal control in place at user organizations, is intended to assist in the assessment of internal control surrounding the applicable criteria at Service Organisation.

Our examination was restricted to the applicable criteria and the requirements set forth in Security and Privacy rules of HIPAA, specified by Service Organisation in its system description to the extent applicable to Service Organisation related to the Description, and the related controls specified by Service Organisation and specifically identified as controls and testing procedures in Section 4, and were not extended to procedures in effect at user organizations. It is each interested party's responsibility to evaluate this information in relation to controls in place at each user organization in order to assess the overall internal control environment. The user organizations' and Service Organisation' portions of the control structure must be evaluated together. If effective user organizations' internal control structure policies and procedures are not in place, Service Organisation' control structure policies and procedures may not compensate for such weaknesses.

Our examination included corroborative inquiry of the appropriate management, supervisory and staff personnel, inspection of documents and records, observation of activities and operations, and re-performance of tests of controls performed by Service Organisation. Our tests of controls were performed on controls as they existed during the period from 01 December 2021 through 30 November 2022 and were applied to those controls relating to applicable criteria specified by Service Organisation.

Our testing of Zoho's controls was restricted to the controls listed in Section 4.3 of the report and were not extended to controls described in system description but not included in the aforementioned section, or to controls that may be in effect at user entities, as referred in section 3.7. It is user entities auditors' responsibility to evaluate this information in relation to the controls in place at user entities. If certain complementary controls are not in place at user entities, Zoho's controls may not compensate for such weaknesses.

4.2 Control Environment elements

The control environment represents the collective effect of various factors on establishing, enhancing, or mitigating the effectiveness of specific controls. In addition to the tests of operating effectiveness of the controls in the matrices in Section 3, subsection 4 of this report, our procedures included tests of the following relevant elements of Zoho control environment including:

- Communication and Enforcement of Integrity and Ethical Values
- Commitment to Competence
- Management Philosophy and Operating Style
- Organizational Structure
- Board of Directors
- Assignment of Authority and Responsibility
- Human Resources Policies and Procedures
- Corporate Internal Audit Function
- Risk Assessment
- Information and Communication
- Monitoring

Our procedures included testing those relevant elements of the control environment that we considered necessary to provide reasonable assurance that the related criteria stated in the description were achieved. We have considered the details of the control environment as provided by Zoho in its management assertion, in the tests of operating effectiveness.

Our tests of the control environment included inquiry of appropriate management, supervisory, and staff personnel and inspection of Zoho's documents and records. The control environment was considered in determining the nature, timing, and extent of the tests of operating effectiveness of controls. Observation and inspection procedures were performed as it relates to manually prepared reports, queries, and listings to assess the accuracy and completeness (reliability) of the information used in our testing of the controls.

4.3 Tests of Operative Effectiveness

Our tests of effectiveness of the controls included such tests as we considered necessary in the circumstances to evaluate whether those controls, and the extent of compliance with them, was sufficient to provide reasonable, but not absolute, assurance that the specified criteria were achieved during the period from December 01, 2021, to November 30, 2022. Our tests of the operational effectiveness of controls were designed to cover a representative number of transactions throughout the period of from December 01, 2021, to November 30, 2022, for each of the controls listed in this section, which are designed to achieve the specific criteria. Observation and inspection procedures were performed as it relates to system generated reports, queries, and listings to assess the accuracy and completeness (reliability) of the information used in our testing of the controls. In selecting particular tests of the operational effectiveness of controls, we considered (a) the nature of the items being tested, (b) the types of available evidential matter, (c) the nature of the audit objectives to be achieved (d) the assessed level of control risk and, (e) the expected efficiency and effectiveness of the test.

Testing the accuracy and completeness of information provided by Zoho is also a component of the testing procedures performed. Information we are utilizing as evidence may include, but is not limited to:

- Standard “out of the box” reports as configured within the system
- Parameter-driven reports generated by Zoho systems
- Custom-developed reports that are not standard to the application such as scripts, report writers, and queries
- Spreadsheets that include relevant information utilized for the performance or testing of a control
- Zoho - prepared analyses, schedules, or other evidence manually prepared and utilized by the Company

While these procedures are not specifically called out in the test procedures listed in this section, they are completed as a component of our testing to support the evaluation of whether or not the information is sufficiently precise and detailed for purposes of fully testing the controls identified by Zoho.

Description of Testing Procedures Performed

As a part of the examination of service organization’s controls, Deloitte Haskins & Sells LLP performed a variety of tests, each of which provided the basis for understanding the framework for controls, and determined whether the controls supporting processing, which the service organization represented were in operation, were actually in place and operating effectively with respect to the processing of transactions in accordance with service organization’s controls during the period from December 01, 2021 to November 30, 2022.

Tests performed of the operational effectiveness of controls detailed in this section are described below:

Test	Description
Corroborative inquiry	Made inquiries of appropriate personnel and corroborated responses with other personnel to ascertain the compliance of controls.
Observation	Observed application of specific controls
Examination of documentation	Inspected documents and reports indicating performance of the controls.
Re-performance	Re-performed application of the controls

Results of Testing Performed

The results of the testing of the control environment and controls were sufficient to conclude that controls were operating effectively to provide reasonable, but not absolute, assurance that the applicable were achieved during the period from December 01, 2021, to November 30, 2022.

It is user organization’s responsibility to evaluate this information in relation to internal controls in place at user organization to assess the total system of internal controls. If it is concluded that the user organization does not have effective internal controls in place, the controls described in this report may not compensate for the absence of essential user controls.

The following tests were designed to obtain evidence about their effectiveness in achieving applicable criteria also referenced in section 3.

For each control listed in Section 3, a walk-through was performed to ascertain the controls were designed and implemented. The walk-through consisted of confirming the controls with appropriate personnel at the Zoho.

Observation and inspection procedures were performed as it relates to manually prepared reports, queries, listings and system generated reports to assess the accuracy and completeness (reliability) of the information used in our testing of the controls.

Reporting on Results of Testing

The concept of materiality is not applied when reporting the results of tests of controls for which deviations have been identified because Deloitte Haskins & Sells LLP does not have the ability to determine whether a deviation will be relevant to a particular user organization. Consequently, Deloitte Haskins & Sells LLP reports all deviations.

4.3.1 Control with Trust Criteria and HIPAA Mapping

CA #	Control Activities	Trust Services Criteria	HIPAA Statement
CA-01	Zoho has a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which is reviewed and approved by Senior Manager-HR on an annual basis.	CC1.1 CC1.2 CC1.3 CC1.5 CC2.1	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(2) §164.308(a)(3)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.412
CA-02	Zoho HR Team has defined job descriptions specifying the responsibilities for key job positions and approved by the Senior Manager-HR on an annual basis.	CC1.3 CC1.4 CC1.5 CC2.2	§164.308(a)(1)(i) §164.308(a)(2) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.412
CA-03	Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people.	CC1.1 CC1.4 CC2.2 C1.1	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a)
CA-04	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to	CC3.1 CC4.2	§164.308(a)(1)(ii)(A) §164.308(a)(8) §164.312(b)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	the Director of Compliance who in-turn reports to the Vice President.			
CA-05	Procedures for background verification of Zoho associates is defined as part of Human Resource Security Policy by the Assistant Manager-HR Operations and approved by the Senior Manager-HR on an annual basis.	CC1.1 CC1.4	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i)	
CA-06	Upon new associates joining Zoho, a Background Check (BGC) is performed by the third party service providers. A BGC report is provided to Zoho on completion of the background check and in case of a negative result, the employee is terminated.	CC1.1 CC1.4 CC2.2	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a)	
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centres and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.	CC1.2 CC1.5 CC2.1 CC2.2 CC3.1 CC3.2 CC4.1 CC6.4 CC6.5 P6.4	§164.308(a)(1)(i) §164.308(a)(2) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B)	§164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E)	§164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(d)
CA-08	Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media policy on their first day of employment.	CC1.1 CC1.4 CC2.1 CC2.2 C1.1	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a)	
CA-09	A contract is defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses.	CC2.3 CC3.3 CC4.1 CC9.2 C1.1	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(a)(1)(ii)(A) §164.308(b)(1) §164.308(b)(2)	§164.308(b)(3) §164.314(a)(1) §164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.	CC1.1 CC1.2 CC1.3 CC1.5 CC2.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(2)	§164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(a)(2)(i) §164.310(b) §164.312(a)(2)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
		CC2.2	§164.308(a)(3)(i)	§164.312(a)(2)(iii)
		CC2.3	§164.308(a)(3)(ii)(A)	§164.312(a)(2)(iv)
		CC3.1	§164.308(a)(3)(ii)(B)	§164.312(b)
		CC4.1	§164.308(a)(3)(ii)(C)	§164.312(c)(1)
		CC5.1	§164.308(a)(4)(i)	§164.312(c)(2)
		CC5.2	§164.308(a)(4)(ii)(B)	§164.312(d)
		CC5.3	§164.308(a)(4)(ii)(C)	§164.312(e)(2)(i)
		CC6.1	§164.308(a)(5)(i)	§164.312(e)(2)(ii)
		CC6.2	§164.308(a)(5)(ii)(A)	§164.316(a)
		CC6.3	§164.308(a)(5)(ii)(C)	§164.316(b)(1)
		CC7.4	§164.308(a)(5)(ii)(D)	(b)(1)(i)
		CC9.1	§164.308(a)(6)(i)	(b)(1)(ii)
			§164.308(a)(6)(ii)	§164.316(b)(2)
			§164.308(a)(7)(i)	(b)(2)(i)
			§164.308(a)(7)(ii)(C)	§164.316(b)(2)(ii)
			§164.308(a)(7)(ii)(D)	§164.316(b)(2)(iii)
			§164.308(a)(7)(ii)(E)	§164.410(a)
			§164.308(a)(8)	§164.412
			§164.310(a)(2)(iv)	
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.	CC1.1	§164.306N/A	§164.310(a)(2)(iv)
		CC1.2	§164.308(a)(1)(i)	§164.310(c)
		CC1.3	§164.308(a)(1)(ii)(A)	§164.310(d)(1)
		CC1.5	§164.308(a)(1)(ii)(B)	§164.310(d)(2)(ii)
		CC2.1	§164.308(a)(1)(ii)(C)	§164.312(a)(1)
		CC2.2	§164.308(a)(1)(ii)(D)	§164.312(a)(2)(i)
		CC2.3	§164.308(a)(2)	§164.312(a)(2)(ii)
		CC3.1	§164.308(a)(3)(i)	§164.312(a)(2)(iii)
		CC3.2	§164.308(a)(3)(ii)(A)	§164.312(a)(2)(iv)
		CC3.3	§164.308(a)(3)(ii)(B)	§164.312(b)
			§164.308(a)(3)(ii)(C)	§164.312(c)(1)
			§164.308(a)(4)(i)	§164.312(d)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
		CC3.4 CC4.1 CC5.1 CC5.3	§164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8)	§164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.412
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.	CC2.2 CC2.3 CC3.1 CC3.2 CC3.3 CC3.4 CC6.2 CC6.3 CC6.4 CC6.5 CC9.1 CC9.2	§164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(b)(1) §164.308(b)(2)	§164.310(a)(2)(iii) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.314(a)(1) §164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(b)(3) §164.310(a)(1) §164.310(a)(2)(ii)	(b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.410(a)
CA-13	Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis.	CC1.3 CC4.1 CC5.1 CC5.3 P5.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(2) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.310(a)(2)(iv)	§164.310(d)(1) §164.310(d)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.412
CA-14	Support documents including the system flow diagrams and other design documents are maintained and are made available to the respective team members of Zoho.	CC1.4 CC2.2 CC5.2 PI1.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii)	§164.312(c)(1) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a)
CA-15	Secure coding practices are defined and communicated to the respective personnel as part of the Zoho's SDLC process.	CC2.2 CC3.1 CC5.2 CC7.1 PI1.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(5)(ii)(C)	§164.312(b) §164.312(c)(1) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii)	§164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a)
CA-16	Product descriptions, help documents and terms of usage / service are defined and are made available to the customers via corporate website.	CC5.2 PI1.1 PI1.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D)	§164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.	CC1.3 CC1.5 CC2.1 CC2.2 CC4.1 CC5.1 CC9.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(2) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D)	§164.308(a)(7)(ii)(E) §164.308(a)(8) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.412
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.	CC1.2 CC1.3 CC2.1 CC2.2 CC3.2 CC3.3 CC4.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(2) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii)	§164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
		CC4.2 CC5.1 CC5.3 CC9.1	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8)	§164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.412
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.	CC1.2 CC1.3 CC1.5 CC2.1 CC2.2 CC2.3 CC3.1 CC3.2 CC3.3 CC3.4 CC4.1 CC4.2 CC5.1 CC5.3 CC7.3 CC9.1 CC9.2 A1.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(2) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.308(b)(1) §164.308(b)(2)	§164.308(b)(3) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.312(a)(2)(ii) §164.312(b) §164.312(c)(1) §164.314(a)(1) §164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.412
CA-20	Zoho has a defined Code of Ethics document that is reviewed and approved by the Manager - HR on an annual basis and it is made available on Intranet to the associates. The Code defines the expectations towards	CC1.1 CC1.4 CC1.5	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(2) §164.308(a)(3)(i)	

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.		§164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a)	
CA-21	Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network.	CC5.2 CC6.1 CC6.2 CC6.3 CC6.6	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.310(c) §164.312(a)(1)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-22	The Privacy Team has defined policies and procedures to notify data subjects of how to update or correct personal information held by the entity. The Director of Compliance (DOC) annually reviews cases that involve disagreements over the accuracy of personal data and also denial of data requests from subjects to validate the appropriate justifications provided thereof.	P4.3 P5.2 P7.1	§164.310(d)(2)(i) §164.310(d)(2)(ii)	
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed	CC4.1	§164.306 §164.308(a)(1)(i)	§164.308(a)(7)(i) §164.308(a)(7)(ii)(C)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	automatically to the workstations based on the frequency defined.	CC5.1 CC5.2 CC6.6 CC6.8 CC7.1 CC7.2 CC7.3	§164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.312(a)(1) §164.312(b) §164.312(c)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-24	Monitoring of Anti Virus console is performed on a real time basis by the IT Team and in case of any alerts, corrective action is taken.	CC6.8 CC7.1 CC7.3	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(5)(ii)(B) §164.308(a)(6)(i)	§164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA-25	Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.	CC5.3 C1.1 C1.2 P4.3 PI1.1	§164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)	
CA-26	Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.	CC3.2 CC7.2 CC7.3	§164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D)	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
		CC7.4 A1.2 A1.3	§164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B)	§164.310(a)(2)(i) §164.310(d)(2)(iv) §164.312(a)(2)(ii) §164.312(b) §164.312(c)(1)
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.	CC1.2 CC2.1 CC3.1 CC4.2 CC5.1 CC5.3 CC7.2 CC9.1 CC9.2	§164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(D)	§164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(b) §164.308(a)(1)(ii)(A) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.308(a)(1)(ii)(A) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3) §164.314(a)(1) §164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)
CA-28	For newly joined associates, trainees, contractors, the HR team creates an account in ZohoPeople (Control Panel) and once the account is created, AD account is auto created by the system. The respective manager	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	also creates a request for providing workstation to the associate in ZohoPeople and the same is assigned and actioned upon by the SysAdmin team.		§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.310(c) §164.312(a)(1)	§164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-29	In case of an associate leaving Zoho, the HR team disables the account in ZohoPeople (Control Panel). The HR notifies the SysAdmin / Zorro team and the SysAdmin / Zorro team disables the logical access of the associate.	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.310(c) §164.312(a)(1)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
CA-30	Zoho has a Human Resource Security policy, which is defined by the Assistant Manager - HR Operations and approved by the Senior Manager - HR on an annual basis. The policy is made available to the Zoho associates through Intranet (Zoho People).	CC1.4 CC2.2 CC5.3	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii)	§164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.410(a)
CA-31	For new associates / trainees / contractors joining Zoho, the Physical Security team /Building Management System Team issues an access card to the associate based on the request raised by HR to grant physical access. Physical Security team also provides photo based ID cards for the Zoho associates. The ID cards / badges are distinguished based on the color of the tags described in the HR policy.	CC6.4	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i)	§164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)
CA-32	In case an access card is lost, the associate raises a request in Zoho people. Based on the request, the Physical Security team/Building Management System Team deactivates the old ID card and issues a new physical ID card.	CC6.4	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i)	§164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)
CA-33	Upon an associate or a contractor leaving Zoho or in case of absconding associates, the HR team updates separation details in HRMS application and also sends an e- mail to the Physical Security team notifying the leavers. Based on the email, Physical Security team revokes the physical access card on the last working day.	CC6.4	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i)	§164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
CA-34	Zoho has defined and documented Physical Security Policy which is reviewed and approved by the Head of Safety and Security on an annual basis. The Policy includes the physical access restrictions to the NOC / Zorro processing area.	CC5.3 CC6.4 A1.2	§164.308(a)(1)(ii)(A) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(i) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii)
CA-35	Entry/exit points are manned 24x7 by the Security personnel restricting access to authorized individuals.	CC6.4	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i)	§164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)
CA-36	Entry and Exit details of the vendors / visitors to Zoho facilities are recorded through Visitor Management System (VMS) / visitor register. Laptops of the vendors/visitors are declared at the entrance of the Zoho facilities and recorded.	CC6.4 CC6.5	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1)	§164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.312(a)(1) §164.312(d)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
CA-37	Proximity card-based access control system is installed at the entry / exit points within the facility. In addition, access to the Zoho Server room, NOC room, Switch room, Zorro Workspace and asset storage room is restricted using proximity card-based access control system and PIN based authentication.	CC6.4 CC6.5	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1)	§164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.312(a)(1) §164.312(d)
CA-38	Zoho premises and server rooms are monitored through Closed-Circuit Television (CCTV) cameras. CCTV recordings are retained for 60 days.	CC6.4 CC6.5 A1.2	§164.308(a)(1)(ii)(A) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.312(a)(1) §164.312(d)
CA-39	Environmental safeguards are installed in Zoho facilities comprising of the following: • Cooling Systems • UPS with Battery and diesel generator back-up • Smoke detectors • Water sprinklers • Fire resistant floors	CC6.4 A1.2	§164.308(a)(1)(ii)(A) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(i) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	• Fire extinguisher		§164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C)	§164.310(d)(2)(iii) §164.310(d)(2)(iv)
CA-40	Planned Preventive Maintenance (PPM) is performed on quarterly basis by the third parties to the UPS, fire extinguishers, smoke detectors, water sprinkler, cooling systems, and generators.	CC6.4 A1.2	§164.308(a)(1)(ii)(A) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(i) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.310(d)(2)(iv)
CA-41	Mock Fire drills are conducted by Safety Security team of Zoho on an annual basis to assess the readiness of the workforce for evacuation during a disaster.	CC6.4 A1.2	§164.308(a)(1)(ii)(A) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(i) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.310(d)(2)(iv)
CA-42	The policies and procedures covering the logical access and operations of NOC are defined by the NOC Project Coordinator/ Senior NOC Engineer as part of the Network Operation Center - Policies and Procedures	CC2.2 CC5.3	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i)	

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	document and is approved by the NOC manager on an annual basis. This policy is hosted on NOC's intranet site with access available to the designated team members.		§164.308(a)(6)(ii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.410(a)	
CA-43	Logical access to the tools (managed by NOC team) used for performing NOC's daily operations are granted/revoked by the Senior NOC Member based on the approval of the NOC Manager in the Zoho Creator tool where the request is raised by the Senior NOC Member.	CC6.1 CC6.2 CC6.3	§164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.310(c)	§164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-44	For tools such as Wiki, MI, SDP, ZAC and Password Manager Pro (managed by Zorro team) a request for new access and request for access revocation is sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team. The access to the tools are granted / revoked by the Zorro Manager.	CC6.1 CC6.2 CC6.3 CC6.7	§164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1)	§164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.310(d)(2)(ii)	
CA-45	Network diagram detailing the network devices such as firewalls and switches is maintained by the NOC Manager. Further, access to the network devices are restricted to designated members to prevent unauthorized access.	CC6.1 CC6.7 CC6.8 CC7.1	§164.308(a)(5)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.	CC3.2 CC3.3 CC4.1 CC4.2 CC5.1 CC5.2 CC6.6 CC6.7 CC6.8 CC7.1 CC7.2 CC7.3 CC7.4 CC7.5 A1.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i)	§164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(ii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8)	§164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-47	The NOC team uses an in-house tool (DeviceExpert) to backup network device configurations on a daily basis (incremental backup) and also on a weekly basis (full backup). In case of a backup failure, an automated email is triggered, and remediation action is taken.	A1.1 A1.2	§164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(i) §164.310(d)(2)(iv) §164.312(a)(2)(ii)
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.	CC3.3 CC5.1 CC5.2 CC6.6 CC6.7 CC6.8 CC7.1 CC7.2 CC7.3 CC7.5 A1.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)	§164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(ii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(8)	§164.316(b)(2)(iii)
CA-49	Zoho has a Disaster Recovery Data Center (DR DC) to ensure the business continuity. On an annual basis, the Zorro team switches the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required. This is done using the ZAC tool with the approval of the Zorro Manager.	CC5.1 CC7.2 A1.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)	§164.312(a)(2)(ii) §164.312(b) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-50	Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team.	CC3.3 CC3.4 CC6.1 CC6.8 CC8.1 A1.1	§164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(5)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.310(b)	§164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-51	Patches and upgrades in relation to the infrastructure (Operating System and Databases) within the IDCs are initially tested in a local environment/ test lab, then moved to a DR DC following which these changes are implemented in the IDC after obtaining approval from the Zorro Manager.	CC3.4 CC7.1 CC8.1	§164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1) §164.312(b)	
CA-52	Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.	CC3.4 CC6.8 CC7.1	§164.308(a)(1)(i) §164.308(a)(5)(ii)(B) §164.308(a)(7)(i) §164.308(a)(8)	

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
		CC8.1 PI1.2 PI1.3	§164.312(a)(1) §164.312(b) §164.312(c)(1)	
CA-53	The NOC team adds / removes / modifies firewall rules based on the requests raised by Zoho Product Teams through the Firewall Access Form in the Zoho Creator tool. For the changes to the firewall, the approval is obtained from the respective Product Manager and also from the SysAdmin or Zorro team as a second level approval.	CC3.4 CC6.8 CC7.1 CC8.1	§164.308(a)(1)(i) §164.308(a)(5)(ii)(B) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1) §164.312(b)	
CA-54	On a half-yearly basis, the NOC Engineers review the existing firewall rules and the same is approved by the NOC Manager. In the case of any deviations noted during the firewall review, the NOC Engineer makes the necessary changes in the firewall ruleset and tracks the deviations to closure.	CC3.4 CC6.1 CC8.1	§164.308(a)(1)(i) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(7)(i) §164.308(a)(8) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii)	§164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-55	When the NOC team undertakes configuration/ device changes, the Senior NOC Engineer raises a request via the Change Control Form in the Zoho Creator tool which is approved by the NOC Manager.	CC3.4 CC7.1 CC8.1 PI1.3	§164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1) §164.312(b) §164.312(c)(1)	
CA-56	Access to Corporate VPN is authenticated with Zoho users' AD account by the Zoho Sysadmin team.	CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D)	§164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
		CC6.6	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i)	§164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.	CC3.2 CC3.3 CC4.2 CC5.1 CC6.6 CC6.8 CC7.1 CC7.2 CC7.3 CC7.4 A1.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii)	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.312(a)(1) §164.312(a)(2)(ii) §164.312(b) §164.312(c)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(7)(i)	
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.	CC1.2 CC1.5 CC2.2 CC3.1 CC3.2 CC3.3 CC4.1 CC5.1 CC5.3 CC6.7 CC9.1 CC9.2 A1.1 A1.2	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(2) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3) §164.310(a)(2)(i) §164.310(a)(2)(iv) §164.310(b) §164.310(c)	§164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(ii) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.314(a)(1) §164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a)
CA-59	Zoho has defined procedures for periodic performance appraisals including the review and assessment of professional development activities.	CC1.1 CC1.4 CC1.5	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(2) §164.308(a)(3)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a)	

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.	CC5.2 CC6.1 CC6.2 CC6.3 CC6.6 CC6.7 CC6.8 CC7.1 CC7.2	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1)	§164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-61	The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.	CC2.3 CC5.3 CC6.3 PI1.1 PI1.2 PI1.3	§164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C)	§164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(c)(1)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(5)(ii)(C)	§164.312(c)(2) §164.312(d)
CA-62	Based on the support requested by the customer via email / phone / chat, an automated ticket is generated in the Zoho Desk Portal which is assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers.	CC2.3 PI1.1 PI1.3	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.312(c)(1)	
CA-63	Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications.	CC2.3 PI1.1	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii)	
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.	CC1.2 CC1.3 CC2.2 CC2.3 CC3.1 CC3.3 CC3.4	§164.308(a)(1)(i) §164.308(a)(2) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.312(b) §164.410(a) §164.412	
CA-65	Whistle Blower mechanism is defined as part of Code of Ethics document and it provides guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance etc., through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation. In case	CC1.1 CC2.2 CC2.3 CC3.1	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii)	

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	of any non-compliance with the policies, disciplinary action is taken in line with policy.		§164.312(b) §164.410(a)	
CA-66	The Zorro team has defined a Zoho Data Center Operations document defining the procedures relating to day-to-day operations of Zorro including procedures for degaussing the disks. The document is prepared by the Zorro team and approved by the Director of Network and IT Infrastructure. The documented is reviewed and approved by the Director on an annual basis.	CC5.3	§164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)	
CA-67	Access to Site24x7 for Zorro TM is managed through common login credentials maintained in the in-house developed Zoho Wiki Tool.	CC6.1 CC6.2 CC6.3 CC6.6 CC6.7	§164.308(a)(1)(i) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1)	§164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-68	Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC6.7	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A)	§164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv)	§164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-69	Access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro Team based on the IDC access revocation process on a timely manner.	CC5.2 CC6.1 CC6.2 CC6.3 CC6.7	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1)	§164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv)	§164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.	CC4.2 CC5.1 CC5.2 CC6.8 CC7.1 CC7.2 CC7.3 CC7.4 CC7.5 A1.1 PI1.3 PI1.4	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(5)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.312(a)(2)(ii) §164.312(b) §164.312(c)(1) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-71	The Zorro team uses an in-house tool called ‘Site24x7’ to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.	CC4.2 CC5.1 CC6.8 CC7.1 CC7.2 CC7.3 CC7.4 CC7.5 A1.1 A1.2 PI1.4	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(5)(ii)(B) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.310(a)(2)(i) §164.310(d)(2)(iv) §164.312(a)(2)(ii) §164.312(b) §164.312(c)(1) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
				§164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.	CC3.2 CC3.3 CC4.1 CC5.1 CC6.7 CC6.8 CC7.1 CC7.2 CC7.4 CC7.5 A1.1 PI1.4	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D) §164.308(a)(5)(ii)(B) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1)	§164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(ii) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-73	On an annual basis, the Director of Compliance (DOC) reviews reports that summarize the response time to data subjects whose access request of personal information has been denied and reasons for such denials, as well as any communications regarding challenges.	P5.1 P5.2 P6.5 P6.7 P8.1	§164.502(b) §164.502(e) §164.502(j)	
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.	CC3.1 CC3.4 CC5.1 CC6.6 CC6.7	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i)	§164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
		CC7.1 CC7.2 CC8.1	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.310(a)(2)(iv)	§164.312(a)(1) §164.312(a)(2)(iv) §164.312(b) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-75	The Zorro team has configured the ZAC tool for daily incremental and weekly full backups of the database servers. The backups are retained for a period of 3 months. In case of a backup failure, an automated email is sent to the Zorro team and appropriate corrective action is taken.	CC6.7 A1.2 A1.3 PI1.5	§164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(i) §164.310(a)(2)(iv) §164.310(b) §164.310(c)	§164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(ii) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-76	Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.	CC6.1 CC6.7 C1.1 A1.2 A1.3	§164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B)	§164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
		PI1.5	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(i) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii)	§164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-77	IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.	CC6.7 CC7.2 A1.1 A1.2 A1.3 PI1.5	§164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(i) §164.310(a)(2)(iv) §164.310(b) §164.310(c)	§164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(ii) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.	CC6.1 CC6.5 CC7.2 CC7.3 C1.1 C1.2 PI1.5 P4.3	§164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B)	§164.308(a)(8) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(b) §164.310(c) §164.310(d)(2)(i) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(a)(2)(i)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)	§164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA-79	Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes, which define the process of initiation, approval, review and implementation. The policy is reviewed and approved on an annual basis.	CC2.2 CC3.4 CC5.3 CC8.1 PI1.3	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.310(a)(2)(iv)	§164.310(d)(2)(ii) §164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1) §164.312(c)(1) §164.310(d)(1)
CA-80	Zoho maintains a dedicated Development and test environment, which is separate from the Production environment for its applications.	CC5.1 CC8.1 PI1.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8)	§164.312(a)(1) §164.312(c)(1) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-81	Client servers and data can be accessed through IAN VPN or the dedicated IAN servers in the Zoho facilities.	CC8.1 PI1.2	§164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1)	
CA-82	Zoho has defined Software Development Life Cycle document prescribing the lifecycle of all its products	CC3.4	§164.306 §164.308(a)(1)(i)	§164.310(d)(1) §164.310(d)(2)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	through the stages of design, development, testing and implementation. The documents are reviewed and approved by the respective Product Teams on an annual basis.	CC5.1 CC5.3 CC8.1 PI1.3	§164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.308(a)(8) §164.310(a)(2)(iv)	§164.312(a)(1) §164.312(c)(1) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.	CC7.3 CC7.4 CC7.5 P6.1 P6.3 P6.4 P6.5 P6.6 P6.7	§164.308(a)(1)(i) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b)	§164.312(c)(1) §164.410(a) §164.502(a)(3) and (4) §164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j)
CA-84	The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.	CC3.4 CC5.1 CC5.2 CC7.1 CC8.1 PI1.2	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)	§164.308(a)(8) §164.312(a)(1) §164.312(b) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) 164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
CA-85	The developed code is tested using the in-house CM tool prior to check-in. Once the code is checked-in, the Quality Assurance (QA) team executes the quality tests on the build in the local (testing) environment.	CC3.4 CC5.2 CC7.1 CC8.1 PI1.2	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1)	§164.312(b) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-86	On completion of the quality checks by the Quality Assurance team, a report is generated and in case of any issues/errors in the report, it is communicated to the developers for resolution. On resolution, a sign-off is provided and then the code is deployed in the production environment.	CC3.4 CC5.2 CC7.1 CC8.1 PI1.2	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1)	§164.312(b) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-87	User Access Review of users with access to IAM Roles that grant access to the products and users with access to Zodoor and IDC network are reviewed by the manager / Department Head / Admin on a yearly basis. Corrective actions, if any, are taken on a timely manner.	CC6.1 CC6.2 CC6.3 CC6.5	§164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii)	§164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.310(b)	
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.	CC2.2 CC3.1 CC3.2 CC3.3 CC4.1 CC4.2 CC5.3 CC7.3 CC7.5	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.310(a)(2)(iv)	§164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.	CC2.2 CC2.3 CC3.1 CC4.1 CC7.3 CC7.4 CC7.5	§164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a)	§164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.312(b) §164.308(a)(8) §164.312(c)(1) §164.308(a)(1)(ii)(A)
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.	CC2.2 CC2.3 CC3.1 CC4.1 CC7.3 CC7.4 CC7.5 PI1.4	§164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i)	§164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1) §164.410(a)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.	CC2.2 CC2.3 CC3.1 CC4.1 CC4.2 CC7.3 CC7.4 CC7.5	§164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i)	§164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1) §164.410(a)
CA-92	The entity provides notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes are made to the entity's privacy practices). The notice is: 1) readily accessible and made available to the data subject. 2) Provided in a timely manner to the data subjects 3) Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4) informs data subjects of a change to a previously communicated privacy notice 5) Documents the changes to privacy practices that were communicated to data subjects.	CC2.3 CC5.3 P1.1 P5.1	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)	
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing,	P1.1 P4.2 P4.3 P5.1	§164.310(d)(2)(i) §164.310(d)(2)(ii)	

CA #	Control Activities	Trust Services Criteria	HIPAA Statement
	disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.	P5.2 P7.1 P8.1	
CA-94	The Director of Compliance and the General Counsel reviews the privacy notice and documents his / her approval that the notice includes the following disclosures: 1) Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2) Policies regarding retention, sharing, disclosure, and disposal of their personal information 3) The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4) Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.	P1.1 P3.1	None
CA-95	The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.	P1.1 P3.2 P4.1 P5.1 P5.2 P6.1	§164.310(d)(2)(i) §164.502(a)(3) and (4) §164.502(a)(5)(ii) §164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement
CA-96	Zoho's Privacy Policy includes the below policy around Choice and Consent: 1) Consent is obtained before the personal information is processed or handled. 2) To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3) When authorization is required (explicit consent), the authorization is obtained in writing. 4) Implicit consent has clear actions on how a data subject opts out. 5) Action by a data subject to constitute valid consent. 6) Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.	P2.1 P5.1	None
CA-97	The privacy team has established procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent. The privacy team has also established procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.	P2.1 P3.2 P5.2	None
CA-98	The privacy staff reviews relevant privacy laws and regulations to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data. They also review and update the entity's policies for conformity to the requirement.	P2.1	None

CA #	Control Activities	Trust Services Criteria	HIPAA Statement
CA-99	On an annual basis, the Director of Compliance (DOC) reviews the information classification policy for personal and special category of data to ensure the definition of sensitive personal information is properly delineated and communicated to personnel.	P2.1	None
CA-100	The entity provides updated privacy training and awareness to personnel that includes defining what constitutes personal information and what personal information is considered sensitive.	CC1.4 CC2.2 P2.1	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a)
CA-101	Members of the privacy staff verify that the entity has legal ground to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, members of the privacy staff verify, on a test basis, that the entity has requested and received explicit written consent from the data subjects, when such consent is required.	P2.1 P3.1	None
CA-102	Privacy related complaints are investigated by the privacy team to identify whether there were incidents of unfair or unlawful practices.	P3.1 P4.3 P8.1	§164.310(d)(2)(i) §164.310(d)(2)(ii)
CA-103	Members of the privacy staff determine whether personal information is collected only for the purposes identified in the privacy notice and only the minimum necessary personal information is collected to fulfil the business purpose by 1) Reviewing and approving system change requests, when changes involve use of personal information or collection of new personal information.	P3.1 P4.1	§164.310(d)(2)(i) §164.502(a)(5)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement
	2) Reviewing the privacy policies and personal information collection methods of third parties prior to contract execution. 3) Reviewing contracts to determine whether they include provisions requiring that personal information be collected fairly without intimidation or deception and lawfully adhering to all relevant laws and regulations.		
CA-104	Privacy Impact Assessment (PIA) is conducted for system changes to assess for privacy implications. Personnel who are authorized to make system changes are trained to perform PIA.	P3.1 P6.1	§164.502(a)(3) and (4) §164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j)
CA-105	The entity's application(s) provide for user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.	P3.2 P4.1	§164.310(d)(2)(i) §164.502(a)(5)(ii)
CA-106	On an annual basis the entity reviews privacy policies to ensure that personal information is required to be used in 1) Conformity with the purposes identified in the entity's privacy notice. 2) Conformity with the consent received from the data subject. 3) Compliance with applicable laws and regulations.	P4.1 P5.2 P7.1 P8.1	§164.310(d)(2)(i) §164.502(a)(5)(ii)
CA-107	The entity has documented its personal information retention policies and procedures, which are reviewed on at least an annual basis by legal counsel for consistency with applicable laws and regulations. The policy specifies:	C1.1 C1.2 P4.2 P7.1	§164.310(d)(2)(i) §164.310(d)(2)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement
	1) The system processes in place to delete information in accordance with specific retention requirements. 2) Deletion of backup information in accordance with a defined schedule. 3) Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4) Annually reviews information marked for retention.		
CA-108	An annual review of the organization's data inventory is performed to verify that the documentation is kept current and includes the location of the data, a description of the data, and identified data owners.	P4.2	§164.310(d)(2)(i) §164.310(d)(2)(ii)
CA-109	The Director of Compliance (DOC) established a 'Subject Access Request Policy' that defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information. The policy is reviewed and approved on an annual basis by the Director of Compliance.	P5.1 P6.7 P8.1	None
CA-110	When consent is required, business unit personnel implement a process for obtaining consent. Updates to the consent process are reviewed and approved by the Director of Compliance (DOC).	P2.1 P3.2 P6.1 P8.1	§164.502(a)(3) and (4) §164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j)
CA-111	Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing. When required, consent of the data subject is obtained	P5.1 P6.1 P6.2 P6.7	§164.502(a)(3) and (4) §164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.	P8.1		
CA-112	Management establishes an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.	CC1.1 CC1.2 CC1.3 CC1.5 CC4.2	§164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(C) §164.308(a)(2) §164.308(a)(3)(i)	§164.308(a)(8) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.412
CA-113	On an annual basis, the privacy staff obtains a list of paid vendors or other third parties and identifies those that process personal information. The privacy staff also reviews the contracts with those vendors or other third parties to determine whether the contracts contain privacy and security commitments and system requirements that are consistent with those of the entity commitments for privacy and security.	CC1.5 P6.2 P6.4 P6.5 P6.7	§164.308(a)(1)(i) §164.308(a)(2) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a)	§164.502(a)(3) and (4) §164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j)
CA-114	A message is sent to the privacy staff informing them of unauthorized disclosures and potential disclosures detected as part of the incident management process. RCA is prepared by the Security and Compliance team upon which incidents flagged as privacy issues are resolved.	P6.1 P6.3 P6.5 P6.6	§164.410(a) §164.502(a)(3) and (4) §164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j)	
CA-115	Zoho Key Management service team implements encryption of data at rest (including usage of FDE) to protect customer data based on the business requirement for Zoho Products. Zoho also uses encryption for its emails. The encryption is based on the standard AES 256 algorithm.	CC6.1 CC6.2 PI1.5	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii)	§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A)	§164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)
CA-116	Zoho Cloud products use TLS encryption for data that are transferred through public networks.	CC6.1 CC6.2	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A)	§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)
CA-117	Zoho cloud products provides the log of activities performed by the users. The logs are stored in Zoho logs and access is restricted to the authorized personnel only.	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(1)(ii)(D)	§164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i)	§164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA-118	Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.	CC1.3 CC1.4	§164.308(a)(2) §164.412	
CA-119	Zoho maintains signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA apply to subcontractors in the same manner as requirements apply to contracts or other arrangements between a covered entity and business associate.	CC2.3 CC3.3 CC4.1 CC9.2 C1.2	§164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(8) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3)	§164.310(d)(2)(i) §164.310(d)(2)(ii) §164.314(a)(1) §164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)
CA-120	Zoho admin team maintains a register to document the repairs and modifications to the physical	CC6.4 A1.2	§164.308(a)(1)(ii)(A) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A)	§164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(1)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	components of Zoho facilities that are related to physical access security.		§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C)	§164.310(a)(2)(i) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.310(d)(2)(iv)
CA-121	Authentication of users to IDC servers is managed through Password Manager Pro tool. Passwords are auto generated based on the password complexity and other password parameters defined in the tool.	CC8.1 PI1.2	§164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1)	
CA-122	Passwords of vendor default account in the production servers are changed on a periodical basis and access is restricted to IDC users.	CC8.1 PI1.2	§164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1)	
CA-123	Log of activities performed by users in IDC servers are captured and stored after each session in the Zoho Logs server and the same is available for review.	CC8.1 PI1.2	§164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1)	
CA-124	Authentication of users to Zoho products are governed through IAM through which the password configuration including password complexity and lockout is enforced.	CC8.1 PI1.2	§164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1)	
CA-125	Access to Zoho services for Zoho support admin is defined through IAM. Zoho support admin access is provisioned by the IAM team after obtaining approval from authorized personnel.	CC8.1 PI1.2	§164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1)	
CA-126	In case of an associate from Service/Support team leaving Zoho or transferring out of the team, a request	CC8.1	§164.308(a)(1)(i) §164.308(a)(7)(i)	

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
	is raised by the product manager to the IAM team. Based on this request the IAM team revokes the Zoho support access of this associate.	PI1.2	§164.308(a)(8) §164.312(a)(1)	
CA-127	Zoho has defined policies and procedures for encryption as a part of KMS policy, and this policy is reviewed and approved on a timely basis.	CC6.1 CC6.2	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A)	§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)
CA-128	Zoho uses in-house Key Management Service (KMS) to create, store and manages keys across all Zoho services. Access to KMS server is restricted. The new request is provided by authorized personnel based on approval from Manager in KMS team.	CC6.1 CC6.2	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2)	§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii)

CA #	Control Activities	Trust Services Criteria	HIPAA Statement	
			§164.312(d)	§164.312(a)(2)(iii)
			§164.312(e)(2)(i)	§164.312(c)(1)
			§164.312(e)(2)(ii)	§164.312(c)(2)
			§164.308(a)(1)(ii)(D)	§164.312(d)
			§164.308(a)(3)(i)	§164.312(e)(2)(i)
			§164.308(a)(3)(ii)(A)	
CA-129	Privileged access to servers is restricted to authorized personnel from the Zorro team	CC6.1 CC6.2 CC6.3	§164.308(a)(5)(ii)(C)	§164.308(a)(5)(ii)(D)
			§164.308(a)(5)(ii)(D)	§164.310(c)
			§164.310(b)	§164.312(a)(1)
			§164.312(a)(1)	§164.312(a)(2)(i)
			§164.312(a)(2)(i)	§164.312(a)(2)(ii)
			§164.312(a)(2)(ii)	§164.312(a)(2)(iii)
			§164.312(a)(2)(iii)	§164.312(c)(1)
			§164.312(a)(2)(iv)	§164.312(c)(2)
			§164.312(b)	§164.312(d)
			§164.312(c)(1)	§164.312(e)(2)(i)
			§164.312(c)(2)	§164.308(a)(3)(i)
			§164.312(d)	§164.308(a)(3)(ii)(A)
			§164.312(e)(2)(i)	§164.308(a)(3)(ii)(B)
			§164.312(e)(2)(ii)	§164.308(a)(3)(ii)(C)
			§164.308(a)(1)(ii)(D)	§164.308(a)(4)(i)
			§164.308(a)(3)(i)	§164.308(a)(4)(ii)(B)
			§164.308(a)(3)(ii)(A)	§164.308(a)(4)(ii)(C)
			§164.308(a)(3)(ii)(B)	§164.308(a)(5)(ii)(C)
			§164.308(a)(3)(ii)(C)	§164.308(a)(5)(ii)(D)
			§164.308(a)(4)(i)	§164.312(a)(1)
			§164.308(a)(4)(ii)(B)	§164.312(c)(1)
			§164.308(a)(4)(ii)(C)	§164.312(c)(2)
			§164.308(a)(5)(ii)(C)	§164.312(d)

4.3.2 Result of Test Procedures

In addition to the tests listed below for each control specified by Zoho, ascertained through corroborative inquiry with Compliance Lead, Technical Staff – Compliance Tools & Support, and Control Owner that each control activity listed below operated as described throughout the period.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-01	Zoho has a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which is reviewed and approved by Senior Manager-HR on an annual basis.	Inspected the Organizational chart and the email communication for aspects such as 'name of the document', 'contents of the organizational chart', 'roles and responsibilities' 'document prepared by', 'prepared on', 'approved by' and 'approved on' to ascertain whether Zoho had a defined organizational structure establishing the key areas of authority and responsibility, lines of reporting and defined roles which was reviewed and approved by Senior Manager-HR on an annual basis.	None	None	No Exceptions Noted.
CA-02	Zoho HR Team has defined job descriptions specifying the responsibilities for key job positions and approved by the Senior Manager-HR on an annual basis.	Inspected the Policy Description Manual for the aspects such as 'Name of the document', 'details of the policy', 'version no.', 'number of jobs defined', 'roles and responsibilities' 'prepared by', 'prepared on', 'approved by' and 'approved on' to ascertain whether Zoho HR Team had defined job descriptions specifying the responsibilities for key job positions and approved by the Senior Manager-HR on an annual basis.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-03	Upon a new associate joining, an induction training is conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho. The attendance for the training is captured in Zoho people.	Inspected for sample newly joined associates, the training attendance register in Zoho People for aspects such as 'employee name', 'date of attendance (issued time)', 'date of joining' to ascertain whether upon a new associate joining, an induction training was conducted by the Training Team and HR Team to make the associate aware of the information security practices and various policies of Zoho and whether the attendance for the training was captured in Zoho people. Inspected for the induction deck for aspects such as 'name of deck' and 'contents' to ascertain whether feedback was collected upon completion of training by the HR Team.	None	None	No Exceptions Noted.
CA-04	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.	Inspected the RACI Matrix on aspects such as such as 'preparer', 'version no.', 'reviewer', 'approver' and 'version history' to ascertain whether Zoho had constituted a Privacy Team which was responsible for implementing and maintaining the data privacy program at Zoho. Inspected the Employee Tree Structure within Zoho People application on aspects such as 'organization structure', 'employee name', 'role name' and 'reporting details' to ascertain whether privacy team reported to the Director of Compliance who in-turn reported to the Vice President.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-05	Procedures for background verification of Zoho associates is defined as part of Human Resource Security Policy by the Assistant Manager-HR Operations and approved by the Senior Manager-HR on an annual basis.	Inspected the Human Resources Security Policy for aspects such as 'name of document', 'contents of policy', 'version no.', 'prepared by', 'approved by' and 'approved date' to ascertain whether the procedures for background verification of Zoho associates was defined as part of Human Resource Security Policy by the Assistant Manager-HR Operations and approved by the Senior Manager-HR on an annual basis.	None	None	No Exceptions Noted.
CA-06	Upon new associates joining Zoho, a Background Check (BGC) is performed by the third-party service providers. A BGC report is provided to Zoho on completion of the background check and in case of a negative result, the employee is terminated.	Inspected for sample newly joined associates the Background Check Reports for aspects such as 'associate name', 'BGC performed by' and 'BGC result' to ascertain whether upon new associates joining Zoho, a Background Check (BGC) was performed by the third-party service providers and also whether a BGC report was provided to Zoho on completion of the background check and in case of a negative result, the employee was terminated. Inspected the Background check report for sample newly joined associated and noted that there were no instances of negative result in the background check during the period of examination, hence DHS LLP was not able to test the aspect of control related to negative result.	None	Refer 3.11.2	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-07	On an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports are obtained for co-location data centers and are reviewed by the Zoho Compliance team. In case there are any non-compliances noted in the report, the compliance team follows up with the co-location service provider for further action.	Inspected the Data center co-location provider certification/report review email for the aspects such as 'attestation report details', 'observations noted', 'Action taken', 'Report evaluated by' and 'Report evaluated on' to ascertain whether on an annual basis, SOC 1/SOC 2 or ISO 27001 certification reports were obtained for co-location data centers and were reviewed by the Zoho Compliance team and whether in case there were any non-compliances noted in the report, the compliance team followed up with the co-location service provider for further action.	None	Refer 3.11.1	No Exceptions Noted.
CA-08	Upon joining Zoho, the associates are required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.	Inspected for the sample newly joined associates the documents signed by associates for aspects such as ‘employee ID’, ‘Full name', 'date of joining', and ‘date of signing the document’ to ascertain whether upon joining Zoho, the associates were required to sign a Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy, and social media Policy on their first day of employment.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-09	A contract is defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers. The contract includes the scope of services to be provided and confidentiality clauses.	Inspected for sample third parties the agreement document signed between Zoho and third party vendor for aspects such as 'scope', 'confidentiality clause', 'validity', 'type of service', 'agreement signed by' and 'agreement signed on' to ascertain whether a contract was defined, documented and approved between Zoho and sub processers/third party vendors for services in relation to hosting of servers and whether the contract included the scope of services to be provided and confidentiality clauses.	None	None	No Exceptions Noted.
CA-10	Zoho has defined an organization wide 'Integrated Management System Manual' which specifies the information security and privacy requirement and also defines the related roles and responsibilities. It is prepared by Compliance / Privacy Team and approved by the Security Head and is reviewed on an annual basis.	Inspected Integrated Management System Manual document for aspects such as 'name of the document', 'version no.', 'prepared by', 'approved by', 'reviewed by', 'reviewed on', 'approved on' and 'contents of the policy' to ascertain whether Zoho had defined an organization wide 'Integrated Management System Manual' which specified the information security and privacy requirements and also defined the related roles and responsibilities and whether it was prepared by Compliance / Privacy Team and approved by the Security Head and was reviewed on an annual basis.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-11	Zoho's management committee is responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis. Policies and procedures related to information security are made available to associates through the internal portal.	Inspected the Integrated Management System Manual in Zoho portal, MOM for the aspects such as 'name of document', 'contents of policy', 'Prepared By', 'Approved By and Date', 'agenda of MOM' and 'whether policy available in portal' to ascertain whether Zoho's management committee was responsible for defining, implementing, and monitoring compliance to policies and procedures related to Information security, on an annual basis and whether policies and procedures related to information security were made available to associates through the intranet portal.	None	None	No Exceptions Noted.
CA-12	Risk assessment is performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.	Inspected for sample sub-processors the Risk Assessment performed for aspects such as 'name of vendor', 'service description' and 'applicable services' and 'Risk assessment details' to ascertain whether Risk assessment was performed annually by Zoho Privacy Team to assess the risk of sub processors identified by them and identify suitable risk treatment plan on an annual basis.	None	None	No Exceptions Noted.
CA-13	Zoho has defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure. The Policy is prepared by Legal Team, approved by General Counsel and is reviewed by Senior Corporate Counsel on an annual basis.	Inspected Privacy Policy document for aspects such as 'name of the policy', 'contents of policy', 'version no.', 'preparer', 'reviewer', 'approver' and 'date of approval' to ascertain whether Zoho had defined organization wide Privacy policy that covers aspects such as limitation of collection, processing of information, notice, uses and disclosure and whether the Policy was prepared by Legal Team, approved by General Counsel and was reviewed by Senior Corporate Counsel on an annual basis.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-14	Support documents including the system flow diagrams and other design documents are maintained and are made available to the respective team members of Zoho.	Inspected for sample products the supporting documents for aspects such as 'Product details', 'Category' and 'availability in SharePoint' to ascertain whether support documents including the system flow diagrams and other design documents were maintained and also whether they were made available to the respective team members of Zoho.	None	None	No Exceptions Noted.
CA-15	Secure coding practices are defined and communicated to the respective personnel as part of the Zoho's SDLC process.	Inspected the availability of coding practices document for sample products for aspects such as 'availability of coding practice', 'Description of Secure coding practices' and 'availability on SharePoint' to ascertain whether secure coding practices were defined and communicated to the respective personnel as part of the Zoho's SDLC process.	None	None	No Exceptions Noted.
CA-16	Product descriptions, help documents and terms of usage / service are defined and are made available to the customers via corporate website.	Inspected the corporate website for sample products for aspects such as 'Product name', 'website - URL where the document was hosted' and 'contents' to ascertain whether product descriptions, help documents and terms of usage / service were defined and were made available to the customers through corporate website.	Refer 3.10.3	None	No Exceptions Noted.
CA-17	Zoho has defined an Internal audit process manual which is prepared by Compliance Team and approved by the Director of Compliance (DOC) on an annual basis.	Inspected Internal Audit Process Description Manual document for aspects such as 'name of the policy', 'contents of policy', 'version no.', 'prepared by', 'approved by' and 'approved on' to ascertain whether Zoho had defined an Internal audit process manual and was approved by the Director of Compliance (DOC) on an annual basis.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-18	On a half-yearly basis, the Zoho compliance team conducts internal audit of Zoho's information security and privacy controls. Findings from the internal audit are presented to the management and remediation action is taken on a timely basis.	Inspected for a sample half-year the Internal Audit Report for aspects such as 'audit period', 'agenda', 'scope', 'audit risk count' and 'department / teams' to ascertain whether on a half-yearly basis, the Zoho compliance team conducted internal audit of Zoho's information security and privacy controls. Inspected ISMS Management review meeting for aspects such as 'meeting/report date', 'auditors', 'remediation action', 'remediation action date', 'MoM prepared by' and 'approved by' for sample half-year to ascertain whether findings from the internal audit were presented to the management and remediation action was taken on a timely basis.	None	None	No Exceptions Noted
CA-19	Management Review Meeting is held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Summary of non-conformances along with implementation status is discussed as part of the meeting.	Inspected for sample half-year the Management review Meeting document for aspects such as 'meeting name', 'period', 'summary of internal and external audit reports', 'conducted by', 'members present' and 'non-conformances with implementation status' to ascertain whether Management Review Meeting was held on a half-yearly basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment and summary of non-conformances along with implementation status was discussed as part of the meeting.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-20	Zoho has a defined Code of Ethics document that is reviewed and approved by the Manager - HR on an annual basis and it is made available on Intranet to the associates. The Code defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.	Inspected Code of Ethics document for aspects such as 'policy name', 'contents of the document', 'prepared by', 'approved by', 'approved on', 'reviewed by' and 'availability on intranet' to ascertain whether Zoho had a defined Code of Ethics document that was reviewed and approved by the Manager - HR on an annual basis and it was made available on Intranet to the associates and also whether the Code defined the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.	None	None	No Exceptions Noted.
CA-21	Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network.	Inspected the account lockout and password configuration in Domain Controller, IAM, IAN and IDC infrastructure for aspects such as 'Password Configuration and Complexity', 'Password history' 'Account lockout settings' and 'authorization upon every logon' and 'Configuration for Multi-factor Authentication' to ascertain whether security settings for account lockout, password minimum length and password history were configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for IDC and Zodoor access) and also whether users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network.	Refer 3.10.1	None	Exceptions Noted. Refer to Exception #1

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-22	The Privacy Team has defined policies and procedures to notify data subjects of how to update or correct personal information held by the entity. The Director of Compliance (DOC) annually reviews cases that involve disagreements over the accuracy of personal data and also denial of data requests from subjects to validate the appropriate justifications provided thereof.	Inspected the privacy policy for the aspects such as 'policy name', 'contents of policy', last updated by/on', 'approved by/on' to ascertain whether the Privacy Team had defined policies and procedures to notify data subjects of how to update or correct personal information held by the entity. Noted that there were no instances of cases that involved disagreements over the accuracy and completeness of personal information in Zoho during the period of examination, hence DHS LLP was not able to opine on the said control activity.	None	None	No exceptions noted. DHS LLP could not test the operating effectiveness of review of disagreements as there was no related activity during the assessment period.
CA-23	Antivirus software is installed in the user work stations and the latest updates and definitions are pushed automatically to the workstations based on the frequency defined.	Inspected for sample workstations the antivirus installation and configuration for aspects such as 'workstation ID', 'AV version', 'Synchronization interval', 'AV last update date' and 'AV release date' to ascertain whether antivirus software was installed in the user work stations and the latest updates and definitions were pushed automatically to the workstations based on the frequency defined.	None	None	No Exceptions Noted.
CA-24	Monitoring of Anti-Virus console is performed on a real time basis by the IT Team and in case of any alerts, corrective action is taken.	Inspected Anti-Virus console dashboard for aspects such as 'tool name', 'real-time monitoring status', 'alerts', 'device status' and 'action taken' to ascertain whether monitoring of AV console was performed on a real time basis by the IT Team and in case of any alerts, correction action was taken.	Refer 3.10.9	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-25	Zoho has defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which is hosted in the corporate website as part of Zoho policies available to end users.	Inspected Privacy Policy document hosted in Zoho corporate website for aspects such as 'policy name', 'contents of policy', 'reviewed by', 'approved by' and 'availability of policy' to ascertain whether Zoho had defined and documented policies for retention and disposal of client information upon discontinuation of Zoho services, which was hosted in the corporate website as part of Zoho policies available to end users.	None	None	No Exceptions Noted.
CA-26	Zoho has defined Business Continuity Plan and Disaster Recovery procedures which is reviewed and approved by the Compliance Leadership team on an annual basis.	Inspected Business Continuity & Disaster Recovery Plan document for aspects such as 'name of the document', 'Contents', 'Prepared by' and 'reviewed and approved by' to ascertain whether Zoho had defined Business Continuity Plan and Disaster Recovery procedures which was reviewed and approved by the Compliance Leadership team on an annual basis.	None	None	No Exceptions Noted.
CA-27	On an annual and continuous basis, Zoho performs organisation wide Information Technology Risk Assessment, including the risk assessment of ePHI. Deviations, if any, are noted and corrective action is taken.	Inspected sample Information Technology (IT) Risk Assessment reports for aspects such as 'Risk Assessment performed on', 'Risk Assessment performed by' 'Risk Assessment performed', 'Criteria', 'Updated on' 'Domains' 'Validity' and 'Corrective action' to ascertain whether on an annual basis and as needed, Zoho performed organization wide Information Technology Risk Assessment, including the risk assessment of ePHI and whether deviations, if any, were noted and corrective action was taken.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-28	For newly joined associates, trainees, contractors, the HR team creates an account in ZohoPeople (Control Panel) and once the account is created, AD account is auto created by the system. The respective manager also creates a request for providing workstation to the associate in ZohoPeople and the same is assigned and actioned upon by the SysAdmin team.	Inspected for sample new joiners the Zoho IT Incident Request ticket for aspects such as 'associate name', 'date of joining', 'date of creation in ZohoPeople', 'requested on' 'request ID', 'requested by', 'requested on' 'subject of Email', 'Actioned by SysAdmin' and 'Date of creation timestamps from AD' to ascertain whether for newly joined associates, trainees, contractors, the HR team created an account in ZohoPeople (Control Panel) and once the account was created, AD account was auto created by the system. Inspected for sample new joiners the Zoho IT Incident Request for aspects such as 'Workstation request ID', 'Request created by' and 'Actioned by SysAdmin Team' to ascertain whether the respective manager created a request for providing workstation to the associate in ZohoPeople and the same was assigned and actioned upon by the SysAdmin team.	None	None	No Exceptions Noted.
CA-29	In case of an associate leaving Zoho, the HR team disables the account in ZohoPeople (Control Panel). The HR notifies the SysAdmin / Zorro team and the SysAdmin / Zorro team disables the logical access of the associate.	Inspected Zoho People application for sample associates leaving Zoho, the IT Incident Request ticket for aspects such as 'associate name', 'last working day', 'request ID', 'requested by', 'requested on' 'date of leaving' and 'Date of disabling' to ascertain whether when an associate was leaving Zoho, the HR team disabled the account in ZohoPeople (Control Panel) and the HR notified the SysAdmin / Zorro team and the SysAdmin / Zorro team disabled the logical access of the associate.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-30	Zoho has a Human Resource Security policy, which is defined by the Assistant Manager - HR Operations and approved by the Senior Manager - HR on an annual basis. The policy is made available to the Zoho associates through Intranet (Zoho People).	Inspected the Human Resource Security Policy and the Zoho intranet website for aspects such as 'policy name', 'Scope', 'Prepared by', 'Approved by/on' and 'availability of policy on Intranet' to ascertain whether Zoho had a Human Resource Security policy, which was defined by the Assistant Manager - HR Operations and approved by the Senior Manager - HR on an annual basis and also whether the policy was made available to the Zoho associates through Intranet (Zoho People).	None	None	No Exceptions Noted.
CA-31	For new associates / trainees / contractors joining Zoho, the Physical Security team /Building Management System Team issues an access card to the associate based on the request raised by HR to grant physical access. Physical Security team also provides photo based ID cards for the Zoho associates. The ID cards / badges are distinguished based on the color of the tags described in the HR policy.	Inspected for sample new associates / trainees / contractors, the Zoho HRMS application for aspects such as 'Employee ID', 'associate name', 'date of joining', 'Access request raised by', 'Access Card details updated by' and 'General Access granted on' to ascertain whether for new associates / trainees / contractors joining Zoho, the Physical Security team /Building Management System Team issued an access card to the associate based on the request raised by HR to grant physical access and whether physical security team also provided photo based ID cards for the Zoho associates. Observed the ID card details for the aspects such as 'location' and 'card details' to ascertain whether the ID cards / badges were distinguished based on the color of the tags described in the HR policy.	None	Refer 3.11.1	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-32	In case an access card is lost, the associate raises a request in Zoho people. Based on the request, the Physical Security team/Building Management System Team deactivates the old ID card and issues a new physical ID card.	Inspected for sample lost access cards the request in Zoho people and email communication between Zoho associate and HR team / Physical Security team for aspects such as 'email sent by', 'email sent to', 'email subject', 'Date of email' and 'action taken' to ascertain whether in case an access card was lost, the associate raised a request in Zoho people and whether based on the request, the Physical Security team /Building Management System Team deactivated the old ID card and issued a new physical ID card.	None	Refer 3.11.1	No Exceptions Noted.
CA-33	Upon an associate or a contractor leaving Zoho or in case of absconding associates, the HR team updates separation details in HRMS application and also sends an e- mail to the Physical Security team notifying the leavers. Based on the email, Physical Security team revokes the physical access card on the last working day.	Inspected for sample resigned associates and third party contractors and absconders, the Zoho HRMS application for aspects such as 'HRMS details updated by', 'HRMS details updated on', 'email request sent by', 'email sent to physical security team' 'requested date', 'last working date', 'physical access revoked on' and 'physical access revoked by' to ascertain whether upon an associate or a contractor leaving Zoho or in case of absconding associates, the HR team updated separation details in HRMS application and also sent an e- mail to the Physical Security team notifying the leavers and whether based on the email, Physical Security team revoked the physical access card on the last working day.	None	Refer 3.11.1	No Exceptions Noted. The operating effectiveness of physical access revocation for absconders could not be tested as there was no related activity during the examination period,

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-34	Zoho has defined and documented Physical Security Policy which is reviewed and approved by the Head of Safety and Security on an annual basis. The Policy includes the physical access restrictions to the NOC / Zorro processing area.	Inspected the physical security policy for the aspects such as 'policy name', 'version no', 'contents of policy' 'prepared by', 'reviewed by/on' to ascertain whether Zoho had defined and documented Physical Security Policy which was reviewed and approved by the Head of Safety and Security on an annual basis and whether it included the physical access restrictions to the NOC / Zorro processing area.	None	None	No Exceptions Noted.
CA-35	Entry/exit points are manned 24x7 by the Security personnel restricting access to authorized individuals.	Observed the entry and exit points of Zoho facilities to ascertain whether entry/exit points were manned 24x7 by the Security personnel restricting access to authorized individuals. Inspected for sample dates the security guard register for aspects such as 'date', 'shift details', 'time-in and time-out details', and 'signature details' to ascertain whether entry/exit points were manned 24x7 by the Security personnel restricting access to authorized individuals.	None	Refer 3.11.1	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-36	Entry and Exit details of the vendors / visitors to Zoho facilities are recorded through Visitor Management System (VMS) / visitor register. Laptops of the vendors/visitors are declared at the entrance of the Zoho facilities and recorded.	Inspected and observed for sample dates the visitor-vendor register for aspects such as 'date', 'visitor/vendor name', 'time-in and time-out details' to ascertain whether entry and exit details of the vendors / visitors to Zoho were recorded through VMS/visitor register. Inspected and observed for sample dates the visitor-vendor register for aspects such as 'Vendor/Visitor name', 'date', and 'electronic device declaration details' to ascertain whether laptops of the vendors/visitors were declared at the entrance of the Zoho facilities and recorded.	None	Refer 3.11.1	No Exceptions Noted.
CA-37	Proximity card-based access control system is installed at the entry / exit points within the facility. In addition, access to the Zoho Server room, NOC room, Switch room, Zorro Workspace and asset storage room is restricted using proximity card-based access control system and PIN based authentication.	Inspected Zoho facilities for aspects such as 'installation of proximity card-based access control system', 'PIN based authentication' and 'location of installation' to ascertain whether proximity card based access control system was installed at the entry / exit points within the facility and also whether access to the Zoho Server room, NOC room, Switch room, Zorro Workspace and asset storage room was restricted using proximity card-based access control system and PIN based authentication.	None	Refer 3.11.1	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-38	Zoho premises and server rooms are monitored through Closed-Circuit Television (CCTV) cameras. CCTV recordings are retained for 60 days.	Observed the Zoho premises and server rooms for aspects such as 'Installation of CCTV cameras' and 'installation points' to ascertain whether Zoho premises and server rooms were monitored through Closed-Circuit Television (CCTV) cameras. Inspected the CCTV footage for sample dates for aspects such as 'Location' and 'recordings' to ascertain whether CCTV recordings were retained for a minimum of 60 days.	None	Refer 3.11.1	No Exceptions Noted.
CA-39	Environmental safeguards are installed in Zoho facilities comprising of the following: • Cooling Systems • UPS with Battery and diesel generator back-up • Smoke detectors • Water sprinklers • Fire resistant floors • Fire extinguisher	Observed the Zoho facility for aspects such as 'cooling facilities', 'UPS with battery and diesel generator', 'smoke detectors', 'water sprinklers', 'fire extinguisher' and 'fire-resistant floors' to ascertain whether environmental safeguards were installed in Zoho facilities comprising the following: • Cooling Systems • UPS with Battery and diesel generator back-up • Smoke detectors • Water sprinklers • Fire resistant floors • Fire extinguisher	None	Refer 3.11.1	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-40	Planned Preventive Maintenance (PPM) is performed on quarterly basis by the third parties to the UPS, fire extinguishers, smoke detectors, water sprinkler, cooling systems, and generators.	Inspected for sample quarters the preventive maintenance report for aspects such as ‘name of equipment’, ‘date of maintenance report’ and ‘performed by’ to ascertain whether planned preventive maintenance (PPM) was performed on a quarterly basis by the third parties to the UPS, fire extinguishers, smoke detectors, water sprinkler, cooling systems, and generators.	None	Refer 3.11.1	No Exceptions Noted.
CA-41	Mock Fire drills are conducted by Safety Security team of Zoho on an annual basis to assess the readiness of the workforce for evacuation during a disaster.	Inspected the mock fire drill report for aspects such as 'Conducted on', ’location’, 'Observations of mock fire drill' and ‘closure details of mock fire drill’ to ascertain whether mock Fire drills were conducted by Safety Security team of Zoho on an annual basis to assess the readiness of the workforce for evacuation during a disaster.	None	Refer 3.11.1	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-42	The policies and procedures covering the logical access and operations of NOC are defined by the NOC Project Coordinator/ Senior NOC Engineer as part of the Network Operation Center - Policies and Procedures document and is approved by the NOC manager on an annual basis. This policy is hosted on NOC's intranet site with access available to the designated team members.	Inspected Network Operation Center- Policy and Process for aspects such as 'contents of policy', 'version no.', 'prepared by', 'approved by' and 'approved on' to ascertain whether the policies and procedures covering the logical access and operations of NOC were defined by the NOC Project Coordinator/ Senior NOC Engineer as part of the Network Operation Center - Policies and Procedures document and is approved by the NOC manager on an annual basis. Inspected Zoho NOC intranet site for aspects such as 'policy name' and 'availability of policy' to ascertain whether this policy was hosted on NOC's intranet site with access available to the designated team members.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-43	Logical access to the tools (managed by NOC team) used for performing NOC's daily operations are granted/revoked by the Senior NOC Member based on the approval of the NOC Manager in the Zoho Creator tool where the request is raised by the Senior NOC Member.	Inspected for sample access requests, the ticket from Zoho Creator tool for aspects such as 'ID', 'Added time', 'Name', 'Access required to tool', 'Access granted' and 'approver mail ID' and 'Approval status' to ascertain whether logical access to the tools (managed by NOC team) used for performing NOC's daily operations were granted based on the approval of the NOC manager in the Zoho Creator tool where the request was raised by the Senior NOC Member. Inspected for sample access revocation, the ticket from Zoho Creator Tool for aspects such as 'ID', 'Name', 'Access to tool', 'request date', 'approval' 'disabled time' to ascertain whether logical access to the tools (managed by NOC team) used for performing NOC's daily operations were revoked by the Senior NOC Member based on the approval of the NOC Manager in the Zoho Creator tool where the request was raised by the Senior NOC Member.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-44	For tools such as Wiki, MI, SDP, ZAC and Password Manager Pro (managed by Zorro team) a request for new access and request for access revocation is sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team. The access to the tools are granted / revoked by the Zorro Manager.	Inspected the service request ticket for sample access creation requests for aspects such as 'request ID', 'requestor name', 'requestor email ID', 'status', 'access provided by' to ascertain whether for internal tools like Wiki, ZAC and Password Manager Pro, a request (for new access) was sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team and whether the access to the tools were granted by the Zorro Manager. Inspected the service request ticket for sample access revocation requests for aspects such as 'request ID', 'requestor name', 'requestor email ID', 'status' and 'access provided by' to ascertain whether for internal tools like Wiki, ZAC and Password Manager Pro, a request (for access revocation) was sent by the Senior NOC Member or by the individual Zorro team member to the Zorro team and whether the access to the tools were granted by the Zorro Manager.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-45	Network diagram detailing the network devices such as firewalls and switches is maintained by the NOC Manager. Further, access to the network devices are restricted to designated members to prevent unauthorized access.	Inspected the network diagram and email communication between Senior Engineer- NOC and Manager- NOC for aspects such as ‘scope’, ‘network devices’, 'prepared by', ‘approved by’ and ‘roles provided to the users’ to ascertain whether network diagram detailing the network devices such as firewalls and switches was maintained by the NOC Manager. Inspected the user access listing from firewall and switch console for aspects such as ‘user having access’, ‘privileges’, ‘role granted’ and ‘rationale for access’ to ascertain whether access to the network devices were restricted to designated members to prevent unauthorized access.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-46	Based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices are auto-generated and sent to the NOC ServiceDeskPlus Portal.	Inspected the alert configuration in NOCMON and Event Analyzer for aspects such as 'notification sent to', 'alert priority' and 'integration with network device' to ascertain whether based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices were auto-generated and sent to the NOC ServiceDeskPlus Portal. Inspected the monitoring dashboard for aspects such as 'dashboard contents', 'type of alerts triggered', 'event information captured', 'resolution of alerts' to ascertain whether based on the network monitoring by the NOC team through NOCMON and EventLog Analyzer, alerts for changes to network configurations and alerts / errors relating to network devices were auto-generated and sent to the NOC ServiceDeskPlus Portal.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-47	The NOC team uses an in-house tool (DeviceExpert) to backup network device configurations on a daily basis (incremental backup) and also on a weekly basis (full backup). In case of a backup failure, an automated email is triggered, and remediation action is taken.	Inspected for sample days/weeks and the Network Configuration Manager Schedule and alert configuration for aspects such as 'datacenter', 'frequency of backup', 'devices backed up', 'sample date/week', 'type of backup', 'failure alert sent to' and 'remedial action' to ascertain whether the NOC team used an in-house tool (Device Expert) to backup network device configurations on a daily (incremental backup) and weekly (full backup) and whether in case of a backup failure, an automated email was triggered, and remediation action was taken by NOC team.	None	None	No Exceptions Noted.
CA-48	Zoho has implemented measures to monitor the network in order to detect any attacks from the external network.	Inspected network alert auto mitigation settings, dashboard, Firewall and SIEM for aspects such as 'datacenter', 'name of the monitoring application', 'alerts captured', 'firewall configuration' and 'network summary' to ascertain whether Zoho had implemented measures to monitor the network in order to detect any attacks from the external network.	Refer 3.10.9	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-49	Zoho has a Disaster Recovery Data Center (DR DC) to ensure the business continuity. On an annual basis, the Zorro team switches the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required. This is done using the ZAC tool with the approval of the Zorro Manager.	Inspected Business Continuity Plan document for aspects such as ‘name of the Policy’, 'version no', ‘contents of policy’, ‘preparer by’, 'reviewed by' and ‘approved by’ and 'approved on' to ascertain whether Zoho had a Disaster Recovery Data Center (DR DC) to ensure the business continuity. Inspected the annual DR Testing report and status from ZAC tool for aspects such as ‘disaster recovery testing details’, ‘test results’, ‘approval details’ and ‘DC’ to ascertain whether on a periodic basis, the Zorro team switched the applications and services between the Main DC and DR DC to check and evaluate the Business Continuity Plan (BCP) / Disaster Recovery (DR) readiness and also to perform DC maintenance operations, if required and whether this was done using the ZAC tool with the approval of the Zorro Manager.	Refer 3.10.9	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-50	Zoho maintains an asset register for its IT Assets. In case of any additions, replacements or removal of IT Assets including the software, workstations, network devices, storage etc., a ticket is raised and is approved by the NOC Manager or SysAdmin or Zorro team.	Inspected the assets register for aspects such as 'Location', 'asset details captured', 'responsibility' to ascertain whether Zoho maintained an asset register for its IT Assets. Inspected the approval for sample tickets for aspects such as 'request ID', 'asset type', 'requestor type', 'description', 'approver email' and 'approval status' to ascertain whether in case of any additions, replacements or removal of IT Assets including the workstations, network devices, storage etc., a ticket was raised and was approved by the NOC Manager or SysAdmin or Zorro team.	None	None	No Exceptions Noted.
CA-51	Patches and upgrades in relation to the infrastructure (Operating System and Databases) within the IDCs are initially tested in a local environment/ test lab, then moved to a DR DC following which these changes are implemented in the IDC after obtaining approval from the Zorro Manager.	Inspected for sample patches and upgrades the tickets for aspects such as 'patch ticket ID', 'requestor name', 'patch tested by- local environment' 'patch test date', 'deployment date' and 'approval details' to ascertain whether patches and upgrades in relation to the infrastructure (Operating System and Databases) within the IDCs were initially tested in a local environment/ test lab, then moved to a DR DC following which these changes were implemented in the IDC after obtaining approval from the Zorro Manager.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-52	Virtual LAN changes are requested by the SysAdmin Team (in the case of Corporate offices) or by the Zorro team (in the case of IDCs) and the same is approved by the Managers/ L3 of the Sysadmin/ Zorro team.	Inspected for sample VLAN changes the change tickets from Creator application for aspects such as 'change ID, 'requestor', 'request type', 'requestor', 'approver email' and 'processing status' to ascertain whether Virtual LAN changes were requested by the SysAdmin Team (in the case of Corporate offices or by the Zorro team in the case of IDCs) and the same was approved by the Managers / L3 of the Sysadmin/ Zorro team.	None	None	No Exceptions Noted
CA-53	The NOC team adds / removes / modifies firewall rules based on the requests raised by Zoho Product Teams through the Firewall Access Form in the Zoho Creator tool. For the changes to the firewall, the approval is obtained from the respective Product Manager and also from the SysAdmin or Zorro team as a second level approval.	Inspected for sample firewall rule changes, the firewall rule change tickets from Creator application for aspects such as 'request ID', 'Datacenter', 'requested by', 'request raised to', 'requested on' 'approval by product manager, approval by SysAdmin or Zorro team', 'completion notes', 'firewall change logs', 'approved on' and 'closed date' to ascertain whether the NOC team added / removed / modified firewall rules based on the requests raised by Zoho Product Teams through the Firewall Access Form in the Zoho Creator tool and whether for the changes to the firewall the approval was obtained from the respective Product Manager and from the SysAdmin or Zorro team as a second level approval.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-54	On a half-yearly basis, the NOC Engineers review the existing firewall rules and the same is approved by the NOC Manager. In the case of any deviations noted during the firewall review, the NOC Engineer makes the necessary changes in the firewall ruleset and tracks the deviations to closure.	Inspected the request ticket raised for firewall rule review for sample half year and sample change tickets for aspects such as 'ID', 'ticket type', 'subject', 'approved by', 'approved on', 'deficiencies observed in the review', 'action taken' and 'ticket closed date' to ascertain whether on a half-yearly basis, the NOC Engineers reviewed the existing firewall rules and the same was approved by the NOC Manager and whether in case of any deviations noted during the firewall review, the NOC Engineer made the necessary changes in the firewall ruleset and tracked the deviations to closure.	None	None	No Exceptions Noted.
CA-55	When the NOC team undertakes configuration/ device changes, the Senior NOC Engineer raises a request via the Change Control Form in the Zoho Creator tool which is approved by the NOC Manager.	Inspected for sample change requests Change control form for aspects such as 'subject', 'change ID' 'change', 'Backup plan available', 'tested by', 'approved by', 'servers and sites impacted', 'availability of completion notes', 'implementer' and 'close date' to ascertain whether when the NOC team undertook configuration/ device changes, the Senior NOC Engineer raised a request through the Change Control Form in the Zoho Creator tool which was approved by the NOC Manager.	None	None	No Exceptions noted.
CA-56	Access to Corporate VPN is authenticated with Zoho users' AD account by the Zoho Sysadmin team.	Inspected the integration settings between VPN and Zoho domain for aspects such as 'authentication configuration in VPN', 'number of authentication layers' and 'remote gateway used' to ascertain whether access to corporate VPN was authenticated with Zoho users' domain account by the Zoho Sysadmin team.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-57	On a weekly basis, the central security team performs vulnerability scanning to ensure application security for its products. In case of any deviations identified, corrective action is taken. On a yearly basis, the product security team performs penetration testing to ensure application security for its products. In case of any deviations identified, corrective action is taken.	Inspected for sample weeks the vulnerability report / email containing vulnerability scan details for sample products for aspects such 'scan run by', 'date of scan', 'email sent to', 'email sent on', 'subject', 'corrective action' and 'count of deviations identified' to ascertain whether on a weekly basis, the central security team performed vulnerability scanning to ensure application security for its products and in case of any deviations identified, a corrective action was taken. Inspected for sample products the penetration testing report for aspects such as 'risk category', 'scope', 'test cases handled', 'date performed', 'conclusion' and 'action taken' to ascertain whether on a yearly basis, the product security team performed penetration testing to ensure application security for its products and supporting infrastructure and in case of any deviations identified, corrective action was taken.	Refer 3.10.9	None	No Exceptions Noted.
CA-58	The Zoho Compliance team has developed a Risk Management Policy that covers the operational, strategic and IT risks related to the infrastructure and services provided by Zoho. The Risk Management Policy is reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.	Inspected Risk Management Policy document for aspects such as 'policy name', 'contents of policy' and 'prepared by', 'approved by', and 'version no.' to ascertain whether the Zoho Compliance team had developed a Risk Management Policy that covers the operational, strategic and IT risks related to the Zoho infrastructure and services provided by Zoho and whether the Risk Management Policy was reviewed and approved by Compliance Manager on an annual basis or upon any changes to the policy.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-59	Zoho has defined procedures for periodic performance appraisals including the review and assessment of professional development activities.	Inspected MID (CAR - Carrier Achievement Policy) and CAR Process flow for aspects such as ‘policy name’, 'version', ‘performance appraisal procedures defined', 'prepared by', 'approved by' and 'approved date' to ascertain whether Zoho had defined procedures for periodic performance appraisals and review and assessment of professional development activities.	None	None	No Exceptions Noted.
CA-60	Access to external storage devices and internet are disabled on IDC workstations to prevent data loss.	Inspected the configuration for IDC workstation in the domain for the aspects such as blacklist rule' and ‘configuration for USB storage’ to ascertain whether access to external storage devices and internet were disabled on IDC workstations to prevent data loss.	None	None	No Exceptions Noted.
CA-61	The Zoho Customer Success Team has a defined and documented Process Description Manual for Product Support which is approved by the Director of Customer Service on an annual basis.	Inspected Process Description Manual- Customer Success team for aspects such as ‘name of the policy’, ‘contents of the policy’, ‘version no.’, ‘prepared by’, ‘approved by’ and ‘approved on’ to ascertain whether the Zoho Customer Success Team had a defined and documented Process Description Manual for Product Support which was approved by the Director of Customer Service on an annual basis.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-62	Based on the support requested by the customer via email / phone / chat, an automated ticket is generated in the Zoho Desk Portal which is assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers.	Inspected for sample requests the automated email containing Query ticket for aspects such as 'query ticket no.', 'query received via', 'description', 'ticket raised by', 'ticket raised on', 'assigned to', 'assigned by', 'assigned on' and 'SLA details' to ascertain whether based on the support requested by the customer via email / phone / chat, an automated ticket was generated in the Zoho Desk Portal and assigned to the Zoho Product Support Engineer / Zoho Technical Support Engineer for resolution within the SLA agreed with the customers.	None	None	No Exceptions Noted
CA-63	Based on the request from customers, Zoho enters into a Master Service Agreements ('MSA') with them for Zoho applications. The agreement covers the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Applications.	Inspected for sample customers the MSA signed between Zoho and the customer for aspects such as 'name of customer', 'type of service', 'agreement signed by', 'contents' and 'agreement signed on' to ascertain whether Zoho entered into a Master Service Agreements ('MSA') with customers for hosting Zoho Cloud applications on Cloud and the agreement covered the scope, definition of services and confidentiality requirements related to hosting and support services of the Zoho Cloud Applications.	Refer 3.10.2	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-64	The legal team of Zoho is responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.	Inspected the Responsibility Matrix, Privacy Policy Annual privacy review meeting and sample contracts for aspects such as 'responsibility', 'name of policy', 'contents of policy', 'reviewed by' 'contracts entered', 'contents of contract', 'contents of privacy review meeting' to ascertain whether The legal team of Zoho was responsible to review the contractual and regulatory requirements within Zoho environment including data privacy and protection.	None	None	No Exceptions Noted.
CA-65	Whistle Blower mechanism is defined as part of Code of Ethics document and it provides guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance etc., through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation. In case of any non-compliance with the policies, disciplinary action is taken in line with policy.	Inspected Code of Ethics policy for aspects such as 'name of the policy', 'contents of policy', 'version no.', 'prepared by', 'approved by', 'approved on' and 'Disciplinary action in case of code violation' to ascertain whether Whistle Blower mechanism was defined as part of Code of Ethics document and it provided guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance etc., through Zoho Connect anonymously and whether it also specified the action to be taken in case of any violation and whether in case of any non-compliance with the policies, disciplinary action was taken in line with policy.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-66	The Zorro team has defined a Zoho Data Center Operations document defining the procedures relating to day-to-day operations of Zorro including procedures for degaussing the disks. The document is prepared by the Zorro team and approved by the Director of Network and IT Infrastructure. The documented is reviewed and approved by the Director on an annual basis.	Inspected Zorro Operations document for aspects such as 'name of the policy', 'contents of policy', 'version no.', 'prepared by', 'approved by', and 'approved on' to ascertain whether the Zorro team had defined a Zoho Data Center Operations document defining the procedures relating to day-to-day operations of Zorro including procedures for degaussing the disks and also whether the document was prepared by the Zorro team and approved by the Director of Network and IT Infrastructure and was reviewed and approved by the Director on an annual basis.	None	None	No Exceptions Noted.
CA-67	Access to Site24x7 for Zorro TM is managed through common login credentials maintained in the in-house developed Zoho Wiki Tool.	Inspected the Zoho wiki page for aspects such as 'URL', 'Contents of the page', 'Tool access provision' to ascertain whether access to Site24x7 was managed through common login credentials maintained in the in-house developed Zoho wiki tool.	None	None	No Exceptions Noted.
CA-68	Access to IDC Landing Access Machine and IDC server for new requests are granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager.	Inspected for sample access creation the tickets for aspects such as 'request ID', 'requestor email ID', 'access type', 'Name of the account to be created in IDC landing machine', 'access created by', 'access created on', 'email sent to', and 'subject of email to ascertain whether access to IDC Landing Access Machine and IDC server for new requests were granted by Zorro Team member based on the approval from the reporting manager and Zorro Manager.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-69	Access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro Team based on the IDC access revocation process on a timely manner.	Inspected the sample tickets for access revocation for IDC landing machine for the aspects such as 'name', 'team', 'account', 'disabled by' and 'disabled on' to ascertain whether access revocation in IDC Landing Access Machine and IDC server for Zorro associates were done by the designated Zorro Team based on the IDC access revocation process on a timely manner.	None	None	Exception Noted. Refer Exception #2 below.
CA-70	The Zorro team monitors the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. In case an error is detected in the MI tool, action is taken by the Zorro Engineers.	Inspected the MI tool for aspects such as 'Datacenter', 'Dashboard URL', 'Services Monitored' to ascertain whether Zorro team monitored the performance of the servers using the MI tool for monitoring of hard-drive failures, application availability, storage requirements etc. Inspected the alerts on sample dates for aspects such as 'Date', 'Datacenter', 'Type of error', 'Action taken' and 'Status' to ascertain whether in case an error was detected in the MI tool, action was taken by the Zorro engineers.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-71	The Zorro team uses an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Automated email alerts to the respective application teams and Zorro TMs are triggered when the services are unavailable from the monitored location and action is taken accordingly.	Inspected the 24x7 site dashboard and configuration for aspects such as 'name of the tool', 'locations', 'alert segregation' and 'contents in alert groups' to ascertain whether Zorro team used an in-house tool called 'Site24x7' to monitor the availability of Zoho's services from different geographical locations across the globe. Inspected for sample alerts the alert requests raised for aspects such as 'incident ID', 'customer affected', 'Services impacted', 'Closed by' and 'RCA available' to ascertain whether automated email alerts to the respective application teams and Zorro TMs were triggered when the services were unavailable from the monitored location and action was taken accordingly.	None	None	No Exceptions Noted.
CA-72	Zoho ensures availability of data centers through redundant networks in the data centers. Redundancy of internet connectivity is also ensured via utilization of separate ISP.	Inspected the network dashboards for aspects such as 'Name of the DC', 'ISP of the DC', 'ISP of the peer DC' to ascertain whether Zoho ensured availability of data centers through redundant networks in the data centers and whether redundancy of internet connectivity was also ensured via utilization of separate ISP.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-73	On an annual basis, the Director of Compliance (DOC) reviews reports that summarize the response time to data subjects whose access request of personal information has been denied and reasons for such denials, as well as any communications regarding challenges.	Inspected the email communication from Zoho and noted that there were no instances of cases of data subjects whose access request has been denied in Zoho during the period of examination, hence DHS LLP was not able to test the control.	None	None	The operating effectiveness of this control activity could not be tested since there was no related activity during the examination period.
CA-74	Zorro team has defined OS Hardening Procedure for Operating Systems. The guidelines are prepared by the Zorro team and approved by Manager - Zorro on an annual basis.	Inspected Zorro OS Hardening Procedure document for aspects such as 'name of the procedure', 'contents of policy', 'version no.', 'prepared by', 'approved by' and 'approved on' to ascertain whether Zorro team had defined OS Hardening Procedure for Operating Systems and whether the guidelines were prepared by the Zorro team and approved by Manager - Zorro on an annual basis.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-75	The Zorro team has configured the ZAC tool for daily incremental and weekly full backups of the database servers. The backups are retained for a period of 3 months. In case of a backup failure, an automated email is sent to the Zorro team and appropriate corrective action is taken.	Inspected backup configuration, deployment configuration for aspects such as 'datacenter', 'server', 'frequency of backup', 'backup retention period', 'notification alert to' and 'backup encryption' to ascertain whether the Zorro team had configured the ZAC tool for daily incremental and weekly full backups of the database servers and whether in case of a backup failure, an automated email is sent to the Zorro team and appropriate corrective action was taken. Inspected for sample dates/weeks the backup status and the backup configuration for aspects such as 'backup retention period', 'type of backup' and 'backup available' to ascertain whether backups were retained for a period of 3 months.	None	None	No Exceptions Noted.
CA-76	Backup restoration requests are received from the customers to the respective Product Support Team. The Product Support Team routes the request to Zorro team through Zoho Creator tool, who handles the backup restoration.	Inspected for sample backup restoration requests the request ticket for aspects such as 'backup restoration request ID', 'service type', 'database backup type', 'Creation date and time', 'cluster IP' to ascertain whether backup restoration requests were received from the customers to the respective Product Support Team and that the Product Support Team routed the request to Zorro team through Zoho Creator tool, who handled the backup restoration.	Refer 3.10.4	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-77	IDCs are set up with redundant database clusters to ensure mirroring of customer data. Customer data is mirrored in a separate geographic location to ensure BCP/DR.	Inspected and observed Mirroring Dashboard for aspects such as 'Name of DC', 'Replication time', 'Availability of cluster dashboard' and 'Cluster replication' to ascertain whether IDCs were set up with redundant database clusters to ensure mirroring of customer data and also whether the customer data was mirrored in a separate geographic location to ensure BCP/DR.	None	None	No Exceptions Noted.
CA-78	The failed hard disk drives are degaussed prior to disposal / replacement.	Inspected for sample hard disk failures the disposal register and email communication for aspects such as 'email sent by', 'email sent to', 'email sent on', 'subject of email', 'contents of email', 'disposal details' and 'Label details' to ascertain whether the failed hard disk drives were degaussed prior to disposal / replacement.	None	None	No Exceptions Noted.
CA-79	Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes, which define the process of initiation, approval, review and implementation. The policy is reviewed and approved on an annual basis.	Inspected Change Management policy for aspects such as 'name of policy', 'contents of policy', 'prepared by', 'approved by' and 'approved on' to ascertain whether Zoho has defined policies and procedures for change management as part of Change Management Policy pertaining to infrastructure and product changes and also noted that policy was reviewed and approved on an annual basis.	None	None	No Exceptions noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-80	Zoho maintains a dedicated Development and test environment, which is separate from the Production environment for its applications.	Inspected the segregation of environments for applications for aspects such as 'Development environment paths/URL's', 'QA environment paths/URL's' and 'Production environment paths/URL's' to ascertain whether Zoho maintained a dedicated Development and test environment, which was separate from the Production environment for its applications.	None	None	No Exceptions Noted.
CA-81	Client servers and data can be accessed through IAN VPN or the dedicated IAN servers in the Zoho facilities.	Inspected the VPN configuration for DC, hosting of production and pre-production servers and network diagram for aspects such as 'authentication configuration for VPN', 'authentication layers' and 'details of network diagram' to ascertain whether client servers and data could be accessed through IAN VPN or the dedicated IAN servers in the Zoho facilities.	None	None	No Exceptions Noted
CA-82	Zoho has defined Software Development Life Cycle document prescribing the lifecycle of all its products through the stages of design, development, testing and implementation. The documents are reviewed and approved by the respective Product Teams on an annual basis.	Inspected Development Life Cycle document for aspects such as 'name of document', 'version no.', prepared by', 'approved by, and 'approved on' to ascertain whether Zoho had defined Development Life Cycle document prescribing the lifecycle of the software through the stages of design, development, testing and implementation and whether this document was reviewed and approved by the respective product Teams on annual basis.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-83	A comprehensive privacy incident identification and breach response procedure is documented by Privacy team and approved by the Director of Compliance. The policy is reviewed by Privacy Lead on an annual basis and it provides examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constitutes a breach. The incident management procedures are communicated to personnel who handle personal information.	Inspected Privacy Incidents and Breach Response Procedure document for aspects such as 'name of document', 'contents of policy', 'version no.', 'prepared by', 'approved by' and 'date of approval' to ascertain whether comprehensive incident identification and breach response procedure was documented by Privacy team; approved by the Director of Compliance; reviewed by Privacy lead on an annual basis and provided examples of unauthorized uses and disclosures, as well as guidelines to determine whether an incident constituted a breach. Inspected the announcement details in Zoho Connect portal for aspects such as 'announcement name', 'contents of announcement- procedure name' and 'uploaded by' to ascertain whether the procedure was communicated to personnel who handled personal information.	None	None	No Exceptions Noted
CA-84	The code created by the development team is maintained in a centralized repository by the Configuration Management (CM) team. The code developed by the Developers is pushed into the CM tool.	Inspected for sample builds, the Code repository details in Configuration Management tool for aspects such as 'details of the URL's/Paths of codes', and 'repository' to ascertain whether the code created by the development team was maintained in a centralized repository by the CM team and the code developed by the Developers was pushed into the CM tool.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-85	The developed code is tested using the in-house CM tool prior to check-in. Once the code is checked-in, the Quality Assurance (QA) team executes the quality tests on the build in the local (testing) environment.	Inspected for sample builds, the build workflow details and corresponding records in creator tool for aspects such as 'configuration tool Check Date', 'details of the URL's/Paths', 'Test report', 'QA performed by' 'and 'QA tested on' to ascertain whether the Developed code was tested using the in-house CM tool prior to check-in and also to ascertain whether once the code was checked-in, the Quality Assurance (QA) team executed the quality tests in the build in the local (Testing) Environment and the changes were tracked by the respective product teams through creator tool.	None	None	No Exceptions Noted.
CA-86	On completion of the quality checks by the Quality Assurance team, a report is generated and in case of any issues/errors in the report, it is communicated to the developers for resolution. On resolution, a sign-off is provided and then the code is deployed in the production environment.	Inspected for sample builds, build workflow details, in the Configuration Management tool for aspects such as 'build name', 'date of hacksaw report', 'generated by', 'details of the URL's/Paths' , 'contents of QA report- result', 'resolution of issues or errors', 'signoff provided by', 'signoff provided on' and 'date of implementation in production' to ascertain whether on completion of the quality checks by the Quality Assurance team, a QA report was generated and in case of any issues/errors in the report, it was communicated to the developers for resolution and whether sign-off was provided prior to code was deployed in the production environment by the respective product team.	Refer 3.10.8	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-87	User Access Review of users with access to IAM Roles that grant access to the products and users with access to Zodoor and IDC network are reviewed by the manager / Department Head / Admin on a yearly basis. Corrective actions, if any, are taken on a timely manner.	Inspected the user access review performed for sample users for aspects such as 'review performed by', 'review date', 'user listing', 'review details' and 'follow-up action' to ascertain whether User Access Review of users with access to IAM Roles that granted access to the products and users with access to Zodoor and IDC network were reviewed by the manager / Department Head / Admin on a yearly basis and corrective actions, if any, were taken on a timely manner.	None	None	No Exceptions Noted.
CA-88	Zoho has defined an Incident Management Policy, which is prepared by Incident Management team and approved by the Information Security Manager. The policy is reviewed on an annual basis and version history is maintained within the document.	Inspected Incident Management policy for aspects such as 'name of policy', 'version number', 'revision date', 'contents of policy', 'prepared by', 'approved by' and 'approved on' to ascertain whether Zoho had defined an Incident Management Policy, which was prepared by Incident Management team, approved by the Information Security Manager and whether the policy was reviewed by leadership staff on an annual basis and version history was maintained within the document.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-89	Based on the inputs received via service desk, the incident management team coordinates with relevant stakeholders to analyse the potential impact of the security incident raised in Creator application. The relevant product team preforms root cause analysis (RCA) and updates the security incident in the Zoho creator tool.	Inspected for sample security incidents the security incident ticket workflow details from Creator application for aspects such as 'incident ID', 'Incident Title', 'Description of the incident', 'RCA available', 'Raised By', 'Related to', 'Incident Cause', 'Incident Category' and 'Incident start time' and 'Status' to ascertain whether based on the inputs received via service desk, the incident management team coordinated with relevant stakeholders to analyses the potential impact of the security incident raised in Creator application and whether the relevant product team preformed root cause analysis (RCA) and updated the security incident in the Zoho creator tool.	Refer 3.10.5	Refer 3.11.3	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-90	Based on the alert triggered by the availability monitoring tools, an automated entry of an event is created in the Zoho creator tool and a downtime post is made on Zoho Connect to notify the stakeholders. The relevant product team performs RCA and the action points are identified for implementation. The incident ticket is updated.	Inspected for sample alerts the Creator form requests for aspects such as 'incident ID', 'customer affected', 'Services impacted', 'Incident Ticket updated by' and 'RCA available' to ascertain whether based on the alert triggered by the availability monitoring tools, an automated entry of an event was created in the Zoho creator tool and a downtime post was made on Zoho Connect to notify the stakeholders and whether the relevant product team performed RCA and the action points were identified for implementation and also whether the incident ticket was updated. Inspected the alerts configuration for aspects such as 'type', 'priority', 'alert triggered to' to ascertain whether based on the alert triggered by the availability monitoring tools, an automated entry of an event was created in the Zoho creator tool and a downtime post was made on Zoho Connect to notify the stakeholders and whether the relevant product team performed RCA and the action points were identified for implementation and also whether the incident ticket was updated.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-91	An Incident report is reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal. The report includes the categories of incidents, downtime details (in case of availability incident) and the incident description.	Inspected the Incident Report for aspects such as 'name of report', 'report uploaded by', 'date of report upload', 'Incident - review comments by', 'incident - downtime and description details' to ascertain whether an Incident report was reviewed by the Information Security Manager and published on a yearly basis by the Zoho Incident Coordinator in the Zoho Connect Portal and also whether the report included the categories of incidents, downtime details (in case of availability incident) and the incident description.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-92	The entity provides notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes are made to the entity's privacy practices). The notice is: 1) readily accessible and made available to the data subject. 2) Provided in a timely manner to the data subjects 3) Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4) informs data subjects of a change to a previously communicated privacy notice 5) Documents the changes to privacy practices that were communicated to data subjects.	Inspected for sample data collection points the evidence of providing privacy notice for aspects such as 'privacy policy- check box', 'privacy policy - agreement option', 'account signup page details' and 'website URL' and inspected Privacy Policy hosted in Zoho corporate website for aspects such as 'contents of the policy- notification of changes' and 'date last updated' to ascertain whether the entity provided notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes were made to the entity's privacy practices) to ascertain whether the entity provided notice of its privacy practices to data subjects of the system (upon data collection, from each mode of collection, and when any changes were made to the entity's privacy practices). The notice was: 1) readily accessible and made available to the data subject. 2) Provided in a timely manner to the data subjects 3) Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4) informs data subjects of a change to a previously communicated privacy notice 5) Documents the changes to privacy practices that were communicated to data subjects.	Refer 3.10.6	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-93	On an annual basis, the Director of Compliance and privacy staff meet to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.	Inspected the MOM of the privacy review meeting and privacy notice for aspects such as 'contents of MOM', 'Date of review meeting', 'prepared by', 'approved by', 'date of approval', 'privacy notice' and 'Details of sharing the MOM' to ascertain whether on an annual basis, the Director of Compliance and privacy staff met to discuss the new types of personal information that was collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items and for any new personal information that was collected, systems and processes were updated to provide notice to the data subjects.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-94	The Director of Compliance and the General Counsel reviews the privacy notice and documents his / her approval that the notice includes the following disclosures: 1) Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2) Policies regarding retention, sharing, disclosure, and disposal of their personal information 3) The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4) Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.	Inspected the Privacy Policy and Review details for aspects such as 'policy name', 'contents of policy', 'version no.', 'prepared by', 'reviewed by', 'approved by', 'date of approval' to ascertain whether the Director of Compliance and the General Counsel reviewed the privacy notice and documented his / her approval that the notice included the disclosures: 1) Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2) Policies regarding retention, sharing, disclosure, and disposal of their personal information 3) The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4) Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-95	The entity communicates to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information. Also, if any changes are made the same is notified in the respective products websites.	Inspected the Zoho connect portal/ website for aspects such as 'sent by', 'sent to', 'sent on', 'subject', and 'contents of email communication-announcement of Privacy Policy', to ascertain whether the entity communicated to the internal and external users the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information and also, if any changes were made the same was notified in the respective products websites.	Refer 3.10.6	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-96	Zoho's Privacy Policy includes the below policy around Choice and Consent: 1) Consent is obtained before the personal information is processed or handled. 2) To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3) When authorization is required (explicit consent), the authorization is obtained in writing. 4) Implicit consent has clear actions on how a data subject opts out. 5) Action by a data subject to constitute valid consent. 6) Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.	Inspected Privacy Policy document for aspects such as 'name of the policy', 'contents of policy', version no.', 'preparer', 'reviewer', 'approver' and 'date of approval' to ascertain whether Privacy Policy contained information about choice and consent. Inspected for sample activities from the Master activity register for aspects such as 'type of activity', 'mode of receiving the consent' and 'consent seeking process' to ascertain whether Zoho's choice and consent: 1) Consent is obtained before the personal information is processed or handled. 2) To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3) When authorization is required (explicit consent), the authorization is obtained in writing. 4) Implicit consent has clear actions on how a data subject opts out. 5) Action by a data subject to constitute valid consent. 6) Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-97	The privacy team has established procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent. The privacy team has also established procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.	Inspected revision history of Master Activity register for aspects such as 'reviewed by', 'version details', 'approved by' and 'date of approval' to ascertain whether the privacy team had established procedures to assess the nature of the information collected to determine whether personal information received required an explicit consent. Inspected for sample activities/products from Master activity register for aspects such as 'type of activity', 'mode of receiving the consent' and 'consent seeking process' to ascertain whether the privacy team had also established procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.	None	None	No Exceptions Noted.
CA-98	The privacy staff reviews relevant privacy laws and regulations to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data. They also review and update the entity's policies for conformity to the requirement.	Inspected Privacy Review Checklist document for aspects such as 'contents', 'version details', 'review details', 'reviewed by', 'approved by' and 'date of approval' to ascertain whether the privacy staff reviewed relevant privacy laws and regulations to determine whether they require the entity to obtain consent, or whether the entity possessed other legal ground to process the data and whether they also reviewed and updated the entity's policies for conformity to the requirement.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-99	On an annual basis, the Director of Compliance (DOC) reviews the information classification policy for personal and special category of data to ensure the definition of sensitive personal information is properly delineated and communicated to personnel.	Inspected the Information Classification Policy for Personal and Special Category of Data document for aspects such as, 'Prepared by', 'Contents of the document', 'version details', 'date of review' and 'Reviewed by' to ascertain whether on an annual basis, the Director of Compliance (DOC) reviewed the information classification policy for personal and special category of data to ensure the definition of sensitive personal information was properly delineated and communicated to personnel.	None	None	No Exceptions Noted.
CA-100	The entity provides updated privacy training and awareness to personnel that includes defining what constitutes personal information and what personal information is considered sensitive.	Inspected Privacy Awareness Training session viewers report for aspects such as 'associate name', 'viewed date and time' and also inspected and observed the Privacy Awareness Training deck for aspects such as 'name of the deck', 'presented by' and 'contents of deck' to ascertain whether the entity provided updated privacy training and awareness to personnel that included defining what constitutes personal information and what personal information was considered sensitive.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-101	Members of the privacy staff verify that the entity has legal ground to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, members of the privacy staff verify, on a test basis, that the entity has requested and received explicit written consent from the data subjects, when such consent is required.	Inspected Privacy Policy document, Privacy Notice and Privacy Review Meeting for aspects such as 'policy name', 'contents of policy', 'version no.', 'privacy notice to data subjects' 'Privacy regulations review' and 'contents of the meeting' to ascertain whether members of the privacy staff verified that the entity has legal ground to collect data from the data subjects and that such legal grounds were documented prior to Collection. Inspected the sample review performed for activities/products from Master activity register for aspects such as 'type of activity', 'mode of receiving the consent' and 'consenting seeking process' to ascertain whether members of the privacy staff verify, on a test basis, that the entity had requested and received explicit written consent from the data subjects, when such consent was required.	None	None	No Exceptions Noted.
CA-102	Privacy related complaints are investigated by the privacy team to identify whether there were incidents of unfair or unlawful practices.	Inspected the tickets for sample privacy incident for aspects such as 'incident title', 'incident type', 'incident start date', 'notification details', 'mitigation details', 'whether PIA was conducted', and 'incident end date' to ascertain whether privacy related complaints were investigated by privacy team on as-needed basis to identify whether there were incidents of unfair or unlawful practices.	Refer 3.10.5	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-103	Members of the privacy staff determine whether personal information is collected only for the purposes identified in the privacy notice and only the minimum necessary personal information is collected to fulfil the business purpose by 1) Reviewing and approving system change requests, when changes involve use of personal information or collection of new personal information. 2) Reviewing the privacy policies and personal information collection methods of third parties prior to contract execution. 3) Reviewing contracts to determine whether they include provisions requiring that personal information be collected fairly without intimidation or deception and lawfully adhering to all relevant laws and regulations.	Inspected Privacy Policy document and Master Activity register, Privacy Impact Assessment report for aspects such as 'name of the policy', 'contents of policy', version no.', 'preparer', 'reviewer', 'purpose', 'approver', 'date of approval' 'residual risk and mitigation measures' and 'nature of information collected' to ascertain whether members of the privacy staff determine whether personal information was collected only for the purposes identified in the privacy notice and only the minimum necessary personal information was collected to fulfil the business purpose by 1) Reviewing and approving system change requests, when changes involve use of personal information or collection of new personal information. 2) Reviewing the privacy policies and personal information collection methods of third parties prior to contract execution. 3) Reviewing contracts to determine whether they include provisions requiring that personal information be collected fairly without intimidation or deception and lawfully adhering to all relevant laws and regulations.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-104	Privacy Impact Assessment (PIA) is conducted for system changes to assess for privacy implications. Personnel who are authorized to make system changes are trained to perform PIA.	Inspected the Privacy Impact Assessment Report document for sample changes in the manual tracker for aspects such as 'description of request', 'change request - document name', 'approved by', 'date of approval', 'residual risk and mitigation measures' to ascertain whether Privacy Impact Assessment (PIA) was conducted for system changes to assess for privacy implications. Inspected the Privacy Awareness Training deck for aspects such as 'training name', 'contents of deck', 'associate name', 'associate ID' and 'completion date and time' to ascertain whether personnel who were authorized to make system changes were trained to perform PIA.	None	None	Exception Noted. Refer Exception #3 below.
CA-105	The entity's application(s) provide for user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.	Inspected and reperformed the user registration process in "Zoho's customer creation account sign-up webpages" and other sample customer facing portals for aspects such as 'URL name', 'consent details', 'Location specific details' and 'privacy policy link' to ascertain whether the entity's application(s) provided for user interface (UI) screens that had a click button that captured and recorded a data subject's consent before the data subject submitted the information.	Refer 3.10.6	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-106	On an annual basis the entity reviews privacy policies to ensure that personal information is required to be used in 1) Conformity with the purposes identified in the entity's privacy notice. 2) Conformity with the consent received from the data subject. 3) Compliance with applicable laws and regulations.	Inspected Privacy Policy document and Privacy review meeting for aspects such as 'name of the policy', 'contents of policy', version no.', 'reviewed by' and 'privacy review meeting content' to ascertain whether on an annual basis the entity reviewed privacy policies to ensure that personal information was required to be used in 1) Conformity with the purposes identified in the entity's privacy notice. 2) Conformity with the consent received from the data subject. 3) Compliance with applicable laws and regulations.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-107	The entity has documented its personal information retention policies and procedures, which are reviewed on at least an annual basis by legal counsel for consistency with applicable laws and regulations. The policy specifies: 1) The system processes in place to delete information in accordance with specific retention requirements. 2) Deletion of backup information in accordance with a defined schedule. 3) Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4) Annually reviews information marked for retention.	Inspected Privacy Policy and Data Retention document for aspects such as 'name of the policy', 'contents of policy', 'version no.', 'preparer', 'reviewer', 'approver' and 'date of approval' to ascertain whether the entity had documented its personal information retention policies and procedures, which were reviewed on at least an annual basis by legal counsel for consistency with applicable laws and regulations and also whether the policy specified: 1) The system processes in place to delete information in accordance with specific retention requirements. 2) Deletion of backup information in accordance with a defined schedule. 3) Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4) Annually reviews information marked for retention.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-108	An annual review of the organization's data inventory is performed to verify that the documentation is kept current and includes the location of the data, a description of the data, and identified data owners.	Inspected the Master activity register and Revision History of Master activity Register for aspects such as 'field name', 'source of data', 'reason for collection', 'access and storage details', 'retention details', 'reviewed by', 'version details', 'approved by' and 'date of approval' to ascertain whether an annual review of the organization's data inventory was performed to verify that the documentation was kept current and included the location of the data, description of the data, and identified data owners.	None	None	Exception Noted. Refer Exception #4 below.
CA-109	The Director of Compliance (DOC) established a 'Subject Access Request Policy' that defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information. The policy is reviewed and approved on an annual basis by the Director of Compliance.	Inspected Subject Access Request Policy for aspects such as 'name of document', 'contents of policy', 'version no.', 'prepared by', 'approved by' and 'date of approval' to ascertain whether the Director of Compliance (DOC) established a 'Subject Access Request Policy' that defined authentication of data subjects into system and how the entity personnel were to respond to requests by data subjects to access their information and also to ascertain that the policy was reviewed and approved on an annual basis by the Director of Compliance (DOC).	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-110	When consent is required, business unit personnel implement a process for obtaining consent. Updates to the consent process are reviewed and approved by the Director of Compliance (DOC).	Inspected and reperformed the process of user registration in the Zoho's customer creation account sign-up webpages and the Consent Guidelines & Consent seeking process document for aspects such as 'name of document', 'contents of policy', 'version no.', 'prepared by', 'approved by' and 'date of approval' to ascertain whether when consent was required, business unit personnel implemented a process for obtaining explicit consent and updates to the consent process were reviewed and approved by the Director of Compliance (DOC).	None	None	No Exceptions Noted.
CA-111	Requests for disclosure are recorded by business unit personnel (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing. When required, consent of the data subject is obtained prior to processing and the rejections are recorded in a repository. The privacy staff reviews the disclosure requests and their status as part of the annual privacy review meeting.	Observed and inspected for the sample disclosure requests recorded and maintained by the Zoho Legal team, Process Document for Legal Disclosures and the minutes of meeting for aspects such as 'Request type', 'Date of Request', 'Request details', 'agenda', 'pre-approved types of disclosures in SOP' and 'Request closed by' to ascertain whether requests for disclosure were recorded by business unit personnel, (including the date received and specific details regarding the request) and compared to pre-approved types of disclosures before processing and also when required, consent of the data subject was obtained prior to processing and the rejections were recorded in a repository.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-112	Management establishes an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.	Inspected the minutes of the sample meetings held for aspects such as 'Date of meeting', 'Participants of meeting', 'Agenda / minutes of meeting' to ascertain whether management established an oversight through periodical meetings held with the senior management and Internal Audit function including the Finance team as part of which Business, security and internal controls are discussed.	None	None	No Exceptions Noted.
CA-113	On an annual basis, the privacy staff obtains a list of paid vendors or other third parties and identifies those that process personal information. The privacy staff also reviews the contracts with those vendors or other third parties to determine whether the contracts contain privacy and security commitments and system requirements that are consistent with those of the entity commitments for privacy and security.	Inspected the review for service specific sub processors for aspects such as 'entity name', 'purpose', 'location of processing' and 'applicable services' to ascertain whether on an annual basis, the privacy staff obtained a list of paid vendors or other third parties and identified those that process personal information. Inspected for sample vendors the contract documents for aspects such as 'vendor name', 'contents of contract', 'approved by' and 'approved on' to ascertain whether the privacy staff also reviewed the contracts with those vendors or other third parties to determine whether the contracts contained privacy and security commitments and system requirements that were consistent with those of the entity commitments for privacy and security.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-114	A message is sent to the privacy staff informing them of unauthorized disclosures and potential disclosures detected as part of the incident management process. RCA is prepared by the Security and Compliance team upon which incidents flagged as privacy issues are resolved.	Inspected the ticket and communication for sample incidents for aspects such as 'incident ID', 'incident title', 'incident type', 'incident start date', 'notification details', 'RCA details' and 'incident end date' to ascertain whether message was sent to the privacy staff informing them of unauthorized disclosures and potential disclosures detected as part of the incident management process and whether RCA was prepared by the Security and Compliance team upon which incidents flagged as privacy issues were resolved.	None	None	No Exceptions Noted.
CA-115	Zoho Key Management service team implements encryption of data at rest (including usage of FDE) to protect customer data based on the business requirement for Zoho Products. Zoho also uses encryption for its emails. The encryption is based on the standard AES 256 algorithm.	Inspected the encryption agent of sample products and encryption for Zoho mail for aspects such as 'type of encryption', 'if encryption is enabled' and 'use of full disk encryption' to ascertain whether Zoho Key Management service team Zoho Key Management service team implements encryption of data at rest (including usage of FDE) to protect customer data based on the business requirement for Zoho Products and whether Zoho used encryption for its emails and whether the encryption was based on the standard AES 256 algorithm.	None	None	No Exceptions Noted.
CA-116	Zoho Cloud products use TLS encryption for data that are transferred through public networks.	Inspected the certificate for aspects such as 'issued to', 'if TLS encryption is available', 'signature hash algorithm used' and 'validity period' to ascertain whether Zoho Cloud products used TLS encryption for data that were transferred through public networks.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-117	Zoho cloud products provides the log of activities performed by the users. The logs are stored in Zoho logs and access is restricted to the authorized personnel only.	Inspected the log configurations and access list for aspects such as 'configuration of logs is enabled', 'retention period', 'product name', 'sample log/event', 'list of users with access to logs', 'designation of users' to ascertain whether Zoho cloud products provided the log of activities performed by the users and whether the logs were stored in Zoho logs and access was restricted to the authorized personnel only.	Refer 3.10.7	None	No Exceptions Noted.
CA-118	Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.	Inspected the HIPAA compliance policy for aspects such as 'version', 'approved by', 'reviewed by' and 'contents of the policy' to ascertain whether Zoho had defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials and whether the Security Head oversees and was responsible for the compliance and identification of ePHI data.	None	None	No Exceptions Noted

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-119	Zoho maintains signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA apply to subcontractors in the same manner as requirements apply to contracts or other arrangements between a covered entity and business associate.	Inspected the sample contracts signed for aspects such as 'subcontractor/business associates', 'date of signature', 'contents of agreement' and 'signed by' to ascertain whether Zoho maintained signed agreements with subcontractors / business associates to acknowledge that requirements of HIPAA applied to subcontractors in the same manner as requirements applied to contracts or other arrangements between a covered entity and business associate.	None	None	No Exceptions Noted.
CA-120	Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.	Inspected the register for sample repairs for aspects such as 'date', 'location', 'physical component', 'type of repair', 'date of completion' to ascertain whether Zoho admin team maintained a register to document the repairs and modifications to the physical components of Zoho facilities that were related to physical access security.	None	Refer 3.11.1	No Exceptions Noted.
CA-121	Authentication of users to IDC servers is managed through Password Manager Pro tool. Passwords are auto generated based on the password complexity and other password parameters defined in the tool.	Inspected the password configuration in Password Manager Pro tool for aspects such as 'Password Configuration and Complexity', 'authentication to IDC severs' to ascertain whether authentication of users to IDC servers is managed through Password Manager Pro tool and passwords are auto generated based on the password complexity and other password parameters defined in the tool.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-122	Passwords of vendor default account in the production servers are changed on a periodical basis and access is restricted to IDC users.	Inspected for sample production servers (OS and DB) for aspects such as 'Server name' 'Product mapped to Server', 'IDC', 'Application Server/ Database details' 'Vendor default account password changed' to ascertain whether Passwords of vendor default account in the production servers were changed on a periodical basis and access was restricted to IDC users.	Refer 3.10.1	None	No Exceptions Noted.
CA-123	Log of activities performed by users in IDC servers are captured and stored after each session in the Zoho Logs server and the same is available for review.	Inspected for IDC logs for aspects such as 'Server name' 'IDC', 'Server ID', 'user details' 'login details' and 'retention period' to ascertain whether log of activities performed by users in IDC servers were captured and stored after each session in the Zoho Logs server and the same was available for review.	None	None	No Exceptions Noted.
CA-124	Authentication of users to Zoho products are governed through IAM through which the password configuration including password complexity and lockout is enforced.	Inspected the configuration in IAM for aspects such as 'Password Configuration and Complexity enabled', 'authentication to Zoho products' to ascertain whether authentication of users to Zoho products were governed through IAM through which the password configuration including password complexity and lockout was enforced.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-125	Access to Zoho services for Zoho support admin is defined through IAM. Zoho support admin access is provisioned by the IAM team after obtaining approval from authorized personnel.	Inspected for sample support admins access provisioned during the audit period the Zoho Request ticket for aspects such as 'associate name', 'requested by', 'requested on', 'Authorized by' and 'Date of provisioning' to ascertain whether access to Zoho services for Zoho support admin is defined through IAM and Zoho support admin access is provisioned by the IAM team after obtaining approval from authorized personnel.	None	None	No Exceptions Noted.
CA-126	In case of an associate from Service/Support team leaving Zoho or transferring out of the team, a request is raised by the product manager to the IAM team. Based on this request the IAM team revokes the Zoho support access of this associate.	Inspected for sample associates leaving Zoho who were provisioned with Zoho support admin role, the Request ticket for aspects such as 'associate name', 'last working day', 'requested by', 'requested on' and 'Date of disabling' to ascertain whether in case of an associate from Service/Support team leaving Zoho or transferring out of the team, a request was raised by the product manager to the IAM team and whether based on this request the IAM team revoked the Zoho support access of this associate.	Refer 3.10.1	None	Exception Noted. Refer Exception #5 below.
CA-127	Zoho has defined policies and procedures for encryption as a part of KMS policy, and this policy is reviewed and approved on a timely basis.	Inspected KMS Policy for aspects such as 'name of the policy', 'contents of policy', version no.', 'preparer', 'reviewer', 'approver' and 'date of approval' to ascertain whether Zoho had defined policies and procedures for encryption as a part of KMS policy, and this policy was reviewed and approved on a timely basis.	None	None	No Exceptions Noted.

#	Control Activity	Tests Performed	CUECs	CSOCs	Results of Tests
CA-128	Zoho uses in-house Key Management Service (KMS) to create, store and manages keys across all Zoho services. Access to KMS server is restricted. The new request is provided by authorized personnel based on approval from Manager in KMS team.	Inspected the Key Management Service tool for aspects such as 'User ID', 'Access', 'Products' to ascertain whether Zoho uses in-house Key Management Service (KMS) to create, store and manages keys across all Zoho services and whether the access to KMS server was restricted. Inspected the sample access request for aspects such as 'Requestor Name', 'Access Requested', 'Request date', 'Access provided' to ascertain whether the new request was provided by authorized personnel based on approval from Manager in KMS team.	None	None	No Exceptions Noted.
CA-129	Privileged access to servers is restricted to authorized personnel from the Zorro team	Inspected the user listing from the servers for aspects such as 'employee number', 'username', 'compared the list of users with authorized listing' to ascertain whether Privileged access to servers was restricted to authorized personnel from the Zorro team.	Refer 3.10.1	None	No Exceptions Noted.

4.3.2 Management Responses to Exceptions

The Audit exceptions presented in the Section 4 of this report were reviewed and discussed on February 28, 2023, during a dedicated Closing Meeting attended by the Zoho Compliance Team.

The Management Responses to the exceptions noted is as under:

Exception 1

Control Activity and Criteria Impacted by Exception	Description of Exception	Management Response to Exception
CA-21 Security settings for account lockout, password minimum length and password history are configured for authentication into Domain (AD), IAM (for Zoho accounts), IAN (for Zodoor and IDC) and also for IDC infrastructure. Users are required to use two-factor authentication to connect to the IDC infrastructure from IAN network. **Criteria:** CC5.2, CC6.1, CC6.2, CC6.3, CC6.6	We noted the password parameter configured in Domain (AD) and IAM tool is not line with Zoho's password policy. Domain: Maximum Password Age Lockout Bad count IAM: Maximum Password Age	We agree with the exception noted. The password age for AD and IAM was not configured in line with policy as there was a sync issue between Mac workstation and AD due to which the password parameter was modified on a temporary basis. We have initiated the rectification activity for the same. Considering MFA is enforced for entire organization and VPN authentication is performed through MFA, the risk is reduced.

Exception 2

Control Activity and Criteria Impacted by Exception	Description of Exception	Management Response to Exception
CA-69 Access revocation in IDC Landing Access Machine and IDC server for Zorro associates are done by the designated Zorro Team based on the IDC access revocation process on a timely manner. **Criteria:** CC5.2, CC6.1, CC6.2, CC6.3, CC6.7	For 2 out of 25 samples, we noted that access for the IDC landing machine was not revoked in a timely manner as per the Access control procedure.	We agree with the exception noted. The access to the two user ids was restricted only to the authorized members of the infrastructure team and Zoho performed a periodic user access review by the designated personnel in every team and no discrepancies were identified. The password to these two user ids is controlled and changed on a periodical basis. The direct access to the IDC machines is governed by our access control policies. Zoho has controls over the users who have left the organization where the access revocation happens automatically on the employee exit. The auto sync between IDC landing access (IAN) and Zoho People (HR system) is in place and if an account of a Zoho employee is disabled in Zoho people, the user cannot login to the Zoho Portal and also to the IDC landing machine (IAN). Based on the above measures in place in Zoho, the risk is reduced.

Exception 3

Control Activity and Criteria Impacted by Exception	Description of Exception	Management Response to Exception
CA-104 Privacy Impact Assessment (PIA) is conducted for system changes to assess for privacy implications. Personnel who are authorized to make system changes are trained to perform PIA. **Criteria:** P3.1 P6.1	We noted that the documentation on the requirement of privacy impact assessment was not captured or documented in the change ticketing tool for sample changes as part of the change request form, throughout the entire audit period. The data on requirement of PIA was systematically made available from September 2022 onwards.	We agree with the exception noted. Based on the change management policy, for the changes that are determined to have an implication on the privacy, Zoho performs Privacy Impact Assessment (PIA). Wherever it is determined as necessary, the product teams raise a request for performing the PIA through emails and the same is maintained in a manual tracker until August 2022. The process has been implemented in September 2022 wherein the PIA requirement is captured as part of the change request form centrally.

Exception 4

Control Activity and Criteria Impacted by Exception	Description of Testing Exception	Management Response to Exception
CA-108: An annual review of the organization's data inventory is performed to verify that the documentation is kept current and includes the location of the data, a description of the data, and identified data owners. Criteria: P4.2	We noted that the annual review of documentation of data inventory performed by the organization in the 'Master Activity register' did not include the details pertaining to CHarmHealth application.	We agree with the exception noted. The Master activity register is maintained to inventory/track PII data collected through each product. With respect to CHarmHealth, the data was not maintained in Master Activity register file as the servers are located only in one region (USA). Also, considering the nature of the application, the management performs a periodical risk assessment which includes the assessment of data types stored in the system. MedicalMine shall have a separate master activity register which includes the inventory/track of PII data collected through CHarmHealth by Q2 of 2023.

Exception 5

Control Activity and Criteria Impacted by Exception	Description of Exception	Management Response to Exception
CA-126 In case of an associate from Service/Support team leaving Zoho or transferring out of the team, a request is raised by the product manager to the IAM team. Based on this request the IAM team revokes the Zoho support access of this associate. **Criteria:** CC8.1, PI1.2	We noted that for 3 out of 15 samples relating to the transferred associates, the request was not raised in the IAM portal by the respective product managers for the revocation of Zoho support access pertaining to the respective application.	We agree with the exception noted. The support role is revoked only based on request or during the yearly user access review. A user cannot have multiple support roles pertaining to different applications at a given point of time. Further, Zoho performs a periodical user access review that identifies such instances and takes necessary corrective actions. Hence, the risk of unauthorized access is reduced.

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