

Organizational Narrative

Sour Lemon Digital, LLC

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Table 1: Control satisfaction

Standard	Controls Satisfied
TSC	CC1.2, CC1.3, CC1.4, CC1.5, CC3.1, CC3.2, CC3.3

Table 2: Document history

Date	Comment
Nov 1 2022	

1 Organizational Narrative

The following provides a description of the corporate a management structure of Sour Lemon Digital, LLC - Here-on referred to as “Company”.

The intent of this description is to establish both the legal jurisdiction and corporate cultural norms that serve as the foundation for Sour Lemon Digital, LLC’s compliance program.

2 Entity Type

Company is an Iowa LLC, US S-Corporation, headquartered in Iowa City, IA. Company was established in 2019.

3 Integrity and Ethics

The Directors and Executives of Company aspire to and demonstrate standards of ethics and integrity consistent with professional norms in American corporate environments.

Chief among these standards is a commitment to honesty in interactions with and among managers, directors, employees, contractors, customers, and other stakeholders.

4 Board Independence

The Board of Directors, once formed, will appoint and oversees the Chief Executive Officer (CEO). Prior to Board formation, Tony Vanden Bush will performed duties of CEO.

5 Organizational Structure

Company is composed of 4 primary divisions:

- Sales
- Information Technology
- Human Resources
- Finance

Each division is led by an “acting” manager in the absence of specific appointments. Managers report directly to CEO. Chart is maintained and distributed by Human Resources.

6 Management Objectives

Work is distributed to each division via Objectives set by the respective division Manager, in collaboration with the Chief Executive Officer.

7 Risk to Objectives

Company seeks to manage risk to Objectives through professional management strategies and tactics, including:

- Rigorous hiring practices
- Employee performance reviews
- Aligning compensation with objectives
- Regular communication of objectives by executive management

8 Fraud Risk to Objectives

Company acknowledges the possibility that fraud may imperil corporate objectives. Sour Lemon Digital, LLC undertakes various activities to manage fraud risk, including:

- Conducting regular financial audits
- Adhering to financial control principles
- Investigating suspicious transactions
- Performing criminal background checks on all employees
- Maximizing the use of information technology in fraud detection