

Experience, the Difference™

**National Instrument 52-109
Compliance Solutions**





About Control Solutions International

Control Solutions International is a leading global consulting and risk advisory firm focused on providing our clients with industry experts who specialize in risk management, compliance, internal audit, finance, business performance improvement and leading-edge information technology services.

Since the introduction of National Instrument 52-109 (NI 52-109) in 2007, Control Solutions International has been advising clients on how to most effectively address their compliance commitments and deliver value to the broader business in the process. Prior to NI 52-109, Control Solutions International (then Control Solutions) advised one of the very first public companies to complete an assessment of internal control over financial reporting and satisfy the requirements of the Sarbanes-Oxley Act of 2002. As NI 52-109 has evolved so has the approach, the fundamentals of partnering and understanding our clients has remained constant. Now, 500+ compliance projects later, Control Solutions International continues to be the trusted advisor to help organizations large and small, public and private, complete and improve their NI 52-109 compliance programs. Experience, the difference™.

OUR SOLUTIONS

Control Solutions International has over 20 years' experience guiding organizations down the path of compliance. Our professionals work with each client to understand the unique aspects of their organization, industry and NI 52-109 compliance requirements. We develop a custom program for accomplishing your objectives, taking into account both compliance requirements and business improvement opportunities to deliver program success. Our range of solutions includes:

- NI 52-109 Compliance Program Outsource or Co-source
- Project Management and Monitoring
- Scoping and Documentation Services
- Testing Services
- Remediation Assistance
- Reporting Services
- Rationalization and Optimization
- Technology Enablement

PROJECT MANAGEMENT AND MONITORING

Effective project management and monitoring is essential to the success of your NI 52-109 compliance program. We can assist in accomplishing your compliance project goals and objectives by providing the following:

- Establish of Project Management Office
- Project Objectives Definition
- Project Scope and Approach Development
- Establishment of Project Management Plan
- Project Initiation and Kickoff
- Stakeholder Review, Monitoring and Status Updates
- Independent Accountant Coordination
- Deliverable Quality Review
- Project Wrap-up and Knowledge Transfer

SCOPING AND DOCUMENTATION SERVICES

NI 52-109 program scoping and documentation efforts require a thorough understanding of your organization's processes and related internal controls. Control Solutions International can assist you in accomplishing your objectives by providing the following:

- Project Scoping, Including Geographical and Business Unit Selection
- Risk Assessment
- Process and Procedure Selection
- Walkthroughs and Documentation
- Management and Process Owner Validation
- Process and Procedure Gap Analysis
- Control and Key Control Identification
- Best Practices and Process Improvement Opportunities Identification

We help you simply comply

TESTING SERVICES

The purpose of testing internal controls is to achieve a high level of assurance that controls are operating effectively to accomplish management goals and regulatory objectives. Our testing services help you complete the activities required to evaluate the operational effectiveness of your internal control environment by providing:

- Testing Approach and Strategy Development
- Test Plan Development
- Sample Selection
- Coordination with Independent Accountant
- Test Execution and Results Documentation
- Results Review, Impact Analysis and Presentation

NI 52-109 COMPLIANCE PROGRAM OUTSOURCE OR CO-SOURCE

When you don't have the resources or expertise in house to manage your NI 52-109 program, Control Solutions International can provide a total outsource or co-source. Our solution addresses all facets of your compliance program from strategy and planning through execution, monitoring and ongoing maintenance — our professionals manage it all. Throughout the whole process, we keep you fully informed and in control.

REMEDIATION ASSISTANCE

Once the documentation and evaluation of your internal controls is complete, our professionals can assist in developing and implementing remediation and corrective action plans to address control deficiencies and gaps by providing:

- Issue Identification and Prioritization
- Remediation / Corrective Action Plan Development
- Policy and Procedure Development
- Best Practice and Process Improvement Opportunity Identification
- Process Reengineering

REPORTING SERVICES

Evaluating the results of control testing and preparing your compliance report require a significant degree of knowledge, experience and analysis. Our professionals assist you by:

- Understanding Control Deficiencies and Their Impact
- Identifying Compensating Controls
- Determining the Classification of Deficiencies
- Aggregation of Deficiencies
- Obtaining Independent Accountant Concurrence
- Preparing Management and Conclusion Reporting
- Communicating with Management and your Audit Committee throughout the project on key issues

RATIONALIZATION AND OPTIMIZATION

Most NI 52-109 compliance programs encounter a natural tendency to follow a "same as last year" approach, which can impede your ability to improve your program and begin to realize value from your compliance efforts. Our professionals work with you to unlock the value of your compliance program by:

- Leveraging Risk Assessment to Pinpoint Areas of High Risk
- Rationalizing Key Controls using current Auditing Standards
- Documentation Reduction
- Increasing Reliance on Entity-Level and Automated Application Controls
- Best Practice and Process Improvement Opportunity Identification
- Process Reengineering

TECHNOLOGY ENABLEMENT

Technology can play a crucial role in both achieving and monitoring compliance. Our professionals work with you to accomplish your compliance objectives by identifying and implementing technology solutions to manage the compliance process, such as documentation management, control evaluation, dashboards and management reporting. We also help you understand, evaluate and implement technology solutions that automate the testing of controls on a real-time, continuous basis.

CLIENT SERVICES

Our consultants really value the relationship that we develop with all of our clients. We think about the relationship first and we build on our relationship everyday that we are working with you to get you to succeed in your NI 52-109 compliance needs. We think of our relationship as a Partnership with all of our clients...

TESTIMONIALS

“The consultants from [Control Solutions International] were highly experienced, responsive and flexible. They fit in well with our corporate culture and provided valuable assistance regarding our Sarbanes Oxley compliance efforts.”

Tom Papaioannou, Manger of Internal Audit, Quixote Corporation

“The Mid-Atlantic [Control Solutions International] team was not only able to customize a control environment, utilizing an AS5 approach, and execute in such a manner that the externals were able place great reliance which saved us significant cost, but also provided knowledge transfer of their industry experience that increased operational effectiveness and profitability in our divisions. They have bridged the gap between audit and consulting”.

CFO, \$1 Billion Manufacturer

“Rand Logistics, Inc. (“Rand”) was a blank check public company that made a 2006 acquisition of a rapidly growing, privately held provider of dry bulk shipping services throughout the Great Lakes. [Control Solutions International] provided experienced professionals resulting in the implementation of cost-effective SOX 404 compliance. [Control Solutions International] documented Rand’s controls and updated them as the Company substantially overhauled its business systems and processes to facilitate growth. Rand continues to engage [Control Solutions International] to update its risk and control matrices, develop test plans and procedures, conduct walkthroughs, and evaluate the effectiveness of its controls. Rand is particularly pleased with the staffing continuity of experienced [Control Solutions International] professionals who meet planned budgets and timelines as Rand continues to grow.”

Joe McHugh, CFO Rand Logistics, Inc.

Let our experts guide you:

1.888.902.8348 or info@controlsolutions.com

Control Solutions International is a leading independent internal audit, compliance, risk management and technology firm that provides a wide range of advisory services, comprehensive solutions and innovative products globally. For almost 20 years, Control Solutions International has been the trusted advisor to over 500 public, private, nonprofit and government clients. Our experienced professionals reflect our distinctive culture, placing the interests of our clients first and emphasizing integrity, commitment to quality, innovation and teamwork.

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