

Experience, the Difference™

**Sarbanes Oxley
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.

In 2003, one of the world’s largest and most advanced companies chose Control Solutions, now Control Solutions International, to help evaluate and report on the state of internal controls a full year before federal law required them to do so. They became 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 — and we guided them the entire way. Now, 500 Sarbanes-Oxley projects later, Control Solutions International continues to be the trusted advisor to help organizations large and small, public and private, complete and improve their Sarbanes-Oxley compliance programs.

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 Sarbanes-Oxley 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:

- Sarbanes-Oxley 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 Sarbanes-Oxley compliance program. We can assist in accomplishing your compliance project goals and objectives by providing the following:

- Establishment 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

Sarbanes-Oxley 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

SARBANES-OXLEY COMPLIANCE PROGRAM OUTSOURCE OR CO-SOURCE

When you don’t have the resources or expertise in house to manage your Sarbanes-Oxley 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.



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

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

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

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.

RATIONALIZATION AND OPTIMIZATION

Most Sarbanes-Oxley 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

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 Sarbanes-Oxley compliance needs. We think of our relationship as a Partnership with all of our clients...

SOXLITE — OUR APPROACH, METHODOLOGY, AND SOLUTION

Our Solution is keeping your costs of your Sarbanes-Oxley compliance project within reason may seem like an impossible task. Apply what Control Solutions International and our consultants have learned from completing over 500 Sarbanes-Oxley projects to your company by using SOXLite.

SOXLite is Control Solutions International Sarbanes-Oxley methodology. Our clients have significantly reduced the time required to document their control environments using SOXLite methodology. Now you too can easily and simply design and evaluate your control environment using the same methodology used by our consultants.

Our methodology incorporates 350 control activities and 175 risks already mapped to the financial statement assertions and includes the COSO objectives mapped to the evidence required. We have used our experience to identify the most efficient way to complete the documentation and design of your control environment and packaged that knowledge in SOXLite to optimize the returns on your Sarbanes-Oxley efforts.

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

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.

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.

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