

## THE PRI ADVANTAGE

Sarbanes-Oxley  
Compliance Techniques

### The PRI DOERS® Approach

PRI follows a risk-based approach when evaluating your compliance with the requirements of Sarbanes-Oxley. Our methodology ensures your IS and internal control systems comply with Section 404 and related SOX requirements by following the **DOERS®** methodology:

**Documentation:** We either document your existing controls or review documentation you have in place as a starting point for our internal control reviews.

**Observation:** We sit down with your key people and walk-through transactions impacting your financial statements, using narrative and/or flowcharting techniques to capture the process flow surrounding your critical controls.

**Evaluation:** We utilize state-of-the-art auditing techniques to test your IS and internal control systems to ensure existing controls are followed and that adequate preventive, detective and mitigating controls are in place.

**Remediation:** Identified weaknesses are documented and reviewed with management to ensure control objectives are legitimate and understood. We complete a second round of testing to ensure that previously identified weaknesses are addressed and required controls are developed, implemented and followed.

**Summarization:** Control deficiencies are formally documented, corrective action requirements are specified, reviewed with management, and mutually agreeable corrective action plans are developed. Workpapers, including lead schedules, are assembled into a completely indexed package - easily accessible by your external auditors for any required follow up.

**Quality Service Our PRIORITY**

## PRI TEAM KEY TO YOUR SUCCESS

**P**rovided by PRI, co-sourcing will work for you. PRI can complete audit plans and conduct audits in highly technical and sensitive areas. Clients call on us when they need specialized expertise but cannot justify the permanent costs or are unable to meet peak demands.

**R**eliable audit teams, consisting of CISA's, CISSP's, CFSA's, CIA's, CPA's, CMA's, CFE's and other technically certified professionals, managed by individuals with more than fifteen years of internal audit experience, are provided for all engagements.

**I**nternational IS audit teams will work alongside your staff, or independently, to meet your foreign language needs, local knowledge requirements, ensure SOX compliance, and exceed your expectations.

**The PRI Group**  
PRI Audit & Control ■ PRI Staffing  
Professional Resources International, Inc.  
Temporary Professional Resources, Inc.

## Sarbanes-Oxley Information Systems Audit Services

### PRI AUDIT & CONTROL

a division of  
Professional Resources International, Inc.

***"The Internal Audit  
Professionals"™***



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...not replace them!**

## Information Systems Sarbanes-Oxley Audit Services



Although Sarbanes-Oxley does not directly regulate Information Systems controls, IS provides the infrastructure that supports those systems within which all financial transactions are processed. The primary objective of the Act is to assure the integrity of financial statements. Fundamental aspects of financial system integrity are the controls and security of the financial systems and IT infrastructure that support those systems.

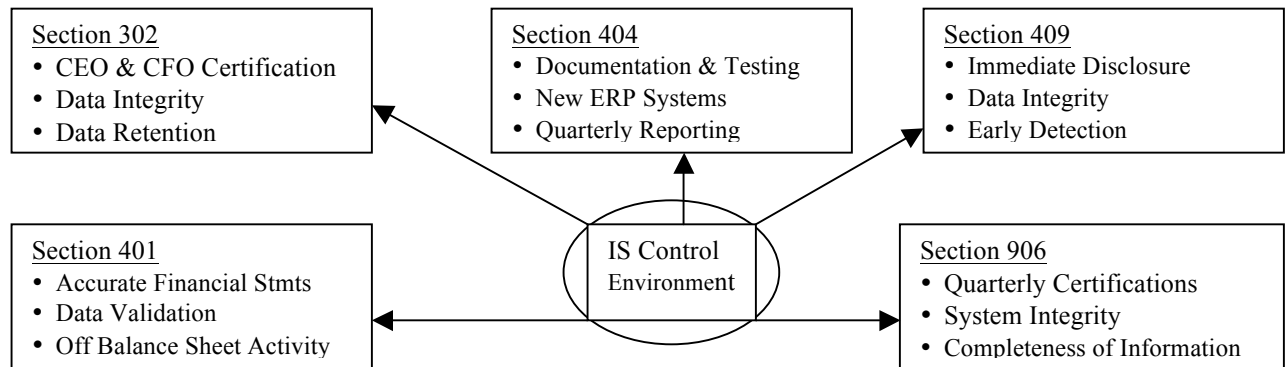
### PRI has the answers!

PRI uses a detailed, risk-based approach to auditing IT systems for SOX compliance. We utilize the COBIT® and COSO® frameworks to understand the linkage between IT processes and financial system controls. This approach allows us to provide audits that address the risks specific to your information systems environment and your business requirements. This results in true “value-added” audits that eliminate the review of non-financial application controls (and their associated costs) that are not required in order to comply with Sarbanes-Oxley. Let our extensive Sarbanes-Oxley IT experience work for you!

# Information Systems Sarbanes-Oxley Compliance

## The Impact of Key Sections of Sarbanes-Oxley on IS Controls

Sarbanes-Oxley’s impact on IS controls is not limited to Section 404 compliance:



## A Practical Approach to Sarbanes-Oxley Compliance

Our review of IS controls includes detailed analysis of the following three areas:

### ***Financial System Controls***

- Non-financial application controls are not critical
- Identify critical system components supporting financial data integrity
- Identify and review key input, process, and output controls
- Assess authorization procedures, documentation, review of and modification to user access rights
- Review IS activity, including audit logs, access reports and incident tracking reports

### ***Information Integrity Controls***

- Critical IT infrastructure controls impacting financial systems
- Change control management, database security, operating system integrity and network security
- “Super user” access rights to financial applications
- Individual user access rights
- Procedures for monitoring login attempts and discrepancy reporting
- Data backup and recovery procedures

### ***Physical System Controls***

- Policies and procedures limiting physical access
- Procedures for terminated employees
- Policies for limiting employee and visitor access to computer facilities
- Controls in place to prevent and/or detect unauthorized physical access
- Controls over internet and remote access
- Workstation usage policies
- Protections from unauthorized access