Agenda

- **Effectiveness**
  - Complying with COSO Framework
  - Top-Down Approach
    - Entity Level Controls
    - Materiality
    - Relevant Assertions
    - Controls to Assertions
- **Efficiency**
  - Risk-Based Methodology
    - Risk Factors
    - Scoring Risk
    - Identify Highest Financial Stmt Risks
- **About AC Lordi**
AC Lordi Overview

Dallas, TX    Philadelphia, PA    San Francisco, CA

Accounting and Business Services
- SEC and Financial Reporting
- Pronouncement Implementation
- Transaction Support
- Special Accounting Projects
- Business Advisory

Risk Management Services
- Outsourcing and Co-sourcing
- SOX Compliance
- IT Audit
- Enterprise Risk Management
- Antifraud and Forensic Accounting

peopleflex
- Staff Augmentation
- AC Lordi Project Support
- Permanent Search
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