

# *Risk Assessments and SOX – Scoring ICFR for Effectiveness and Efficiency*

August 6, 2009

Presented by:

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**AC LORDI**

# 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
    - Testing - Nature, Timing, Extent
- 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*



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



FOR FULL PRESENTATION AND/OR ADDITIONAL INFORMATION  
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