

# SARBANES-OXLEY SERVICES

Schneider Downs specializes in the implementation and ongoing support of SOX programs that align with the SEC and PCAOB standards and guidance and the COSO framework. We assist management to navigate the challenges of SOX compliance and partner with our clients to understand their needs to create a cost-effective approach.

We apply a COSO risk-based, top-down approach that drives both efficiency and effectiveness into Sarbanes-Oxley programs and work with our clients to provide solutions that fit their needs from one time projects to ongoing co-sourcing and outsourcing engagements of operating effectiveness testing. This approach ensures that organizations have identified the significant risks to material misstatement and has put in place the proper key processes and controls to adequately mitigate risk.

## SOX SERVICES

### Public Company Readiness and Program Development & Implementation

Schneider Downs assists companies with the implementation and ongoing support of their Sarbanes-Oxley programs including the scoping, documentation and key controls, design effectiveness, and operating effectiveness phases considering independence restrictions. Our methodology will guide companies to

ensure the right strategy, operating structure, people, process, and technology are in place.

This assessment is meant to identify gaps and make recommendations to assist clients in implementing a successful Sarbanes-Oxley program. We use a five-point strategic framework to implement and assess Sarbanes-Oxley programs.



### Controls Optimization

Our SOX program including the strategy, operating structure, people, process, and technology are evaluated to ensure the program is operating in an optimized state. For a successful Sarbanes-Oxley program all these parts need to be working together and moving in the right direction. The scope, risks, testing strategies,

documentation including key controls, testing results, mapping controls to risk, flowcharts, and walk-throughs will be evaluated to assess if documentation and testing strategies are operating at the most effective and efficient levels.

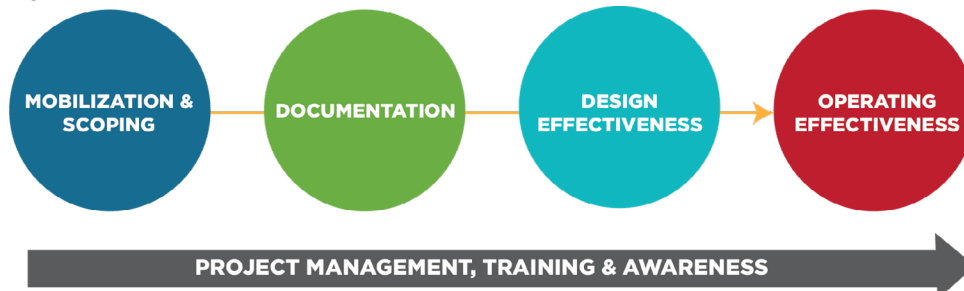
### Risk and Control Assessment and Testing

We partner with our clients to customize, plan and execute agreed upon Sarbanes-Oxley services, including:

- Co-sourcing and outsourcing financial and IT services
- Internal and external audit services
- Domestic and international services
- System implementation control evaluations
- Financial pronouncement impact assessments
- Independent control design and operating effectiveness testing
- Risk assessments to define/re-define scope
- Merger and acquisition impact assessments
- Self-assessment strategies
- Segregation of duties wellness check
- Flowcharting

### METHODOLOGY

Our proven SOX Section 404 methodology follows a disciplined four phase approach to SOX readiness starting with mobilization and scoping, followed by documentation, design effectiveness and operating effectiveness. Our methodology is built on a foundation of continuous training and awareness communications to keep the appropriate personnel informed throughout the entire process. Learn more about our approach with our comprehensive SOX 404 Methodology overview.



### ABOUT SCHNEIDER DOWNS

Schneider Downs’ dedicated IT, financial, and operational audit professionals have Sarbanes-Oxley experience working with a wide variety of industries of all sizes, including domestically and internationally. We have proven experience with the all the commonly used processes, applications, platforms, and databases, including HR, Accounts Payable, Accounts Receivable, Inventory, SAP, Oracle ERP, JDE, Windows, Linux, Unix, AS/400, Oracle databases, SQL Server, etc. Our staff are certified and up-to-date on Sarbanes-Oxley guidance.

For more information please visit [www.schneiderdowns.com/sox](http://www.schneiderdowns.com/sox) or contact us at [contactsd@schneiderdowns.com](mailto:contactsd@schneiderdowns.com).



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