



THE ROBERTS COMPANY, LLC

Compliance Services: IT & Business Processes

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Internal Controls Compliance for DMV Requirement

CASE STUDY

Agreed-Upon-Procedure over Personal Data

□ The Challenge

The Company manages the entire parking violation operation – from ticket issuance to final disposition for one of the 50 States. The Company is required to submit to the State Department of Motor Vehicles (*State DMV*) an annual Audit report by an independent evaluator that the internal controls relating to the proper management personal data sold by the Company have been evaluated to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.

□ Project Approach of the Agreed-upon- Procedures & Internal Controls

The Roberts Company was hired to apply and perform agreed-upon-procedures in accordance with standards established by the American Institute of Certified Public Accountants (*AICPA*).

1. *TRC* identified 25 internal controls for the performance of the agreed-upon-procedures.
2. Management selected key staff members as Company representatives to work with *The Roberts Company* and facilitate the evaluation of the effectiveness of the identified internal controls.

3. The evaluation of internal controls over personal data accessed by the Company from the *State DMV* was based on interviewing the Company staff.
4. Performed tests of the internal controls were based on combinations of inquiry, observation, and examination method to verify that internal controls are present.
5. The Company produced the appropriate document to substantiate that the examined internal controls are designed and operating effectively.
6. The examined internal controls fall under one of the following processes:
 - 6.1. Entity level Controls
 - 6.2. Company Contracts
 - 6.3. Network Security & Access Controls
 - 6.4. Program Development and Change Controls
 - 6.5. Systems Management & Operations
 - 6.6. Application Controls

□ The Outcome

Management and Conclusion Report issued to the *State DMV* on the effectiveness of the examined internal control for the performed agreed-upon-procedures.

- ✓ Must you comply with and maintain Sarbanes-Oxley Act Section 404?
- ✓ Are you concerned about the Internal Controls within your company?
- ✓ Does your IT function support your company business processes & objectives?
- ✓ Does your company need Fraud Protection Programs?

Our Services Include:

- Sarbanes-Oxley Act- Section 404 Compliance
- Corporate Governance and Entity Level Controls
- Corporate Governance Compliance
- IT General Controls
- Fraud Deterrence and Prevention Services
- Information Technology: Policy Development & Compliance
- Operations Processes: Policy Development & Compliance
- Accounting Processes: Policy Development & Compliance
- Corporate Governance: Policy Development & Compliance
- Application Due Diligence and Testing
- Gramm-Leach-Bliley Act
- SAS 70 & SAS 94
- ISO 17799/27000 Compliance Services
- IT Planning and Assessment