



# THE ROBERTS COMPANY, LLC

Information Technology and Business Risk Services

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## Major Law Firm

# CASE STUDY

## Information Technology & Business Process Audit

### □ The Challenge

The purpose of the project is to provide the Law Firm partners with an assessment of the company's general computer environment, Internal Controls over the computer system operations, Billing System, and Accounting Application. Also, the Law Firm requested to gain a general understanding of the present controls within the critical business processes represented by Collection, Billing, Accounts Receivable, Accounts Payable, Cash Disbursements, and Time Sheet Entry System. The findings of these reviews are used to determine whether any significant business risks might exist and liability exposure impact of the identified practices.

### □ The Approach

The engagement approach used is based on the following:

1. Series of interviews with Company key partners and management personnel.
2. Review of current documents for IT and business process flow.
3. Document observations, findings and conclusions.
4. The conclusions and recommendations are based on a good faith representation

of the practices conveyed by the Law Firm representatives.

5. The following areas were covered for the IT and Business Process Audit:

- 5.1. Hardware/Software Environment
- 5.2. Information Systems Administration
- 5.3. Physical/Logical Security
- 5.4. Desktop/Laptop Environment
- 5.5. Back up/Routine Operations
- 5.6. Web site Optimization status
- 5.7. Application Controls: Accounting System
- 5.8. Application Controls: Billing System
- 5.9. IT policies: Presence & Compliance
- 5.10. Collection, Billing, Accounts Payable, Cash Disbursements, and Time Sheet Entry System.

### □ The Outcome

1. Quantified the risk of the identified information technology and business processes.
2. Presented findings and recommendation document to the Law Firm management team.
3. Assessed the presence and compliance of IT policies.
4. Documented the "Segregation of Duty" tests of Cash Disbursements and Cash Receipts.

- ✓ 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