



# THE ROBERTS COMPANY, LLC

Information Technology and Risk Services

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## Major Manufacturing and Multi-Site Company

# CASE STUDY

## Sarbanes-Oxley Act Compliance- Section 404- IT

### ❑ The Challenge

Auditor must attest that the Company is in Compliance with Sarbanes-Oxley Act- Section 404.

Performed test of key IT General Controls of multiple facilities.

Issue an IT report that is an integral part of the Company annual financial audit.

Project responsibilities included planning of the IT audit engagement, reviewed documentation of IT General Controls, tested IT Control Activities, tested Application Controls, and issued the IT Audit Report.

### ❑ The Approach

Our approach and professional services in reviewing and testing the IT General Controls and Activities included the following:

1. Conducted an initial process walk through of the project with the Company management team.
2. Reviewed and tested physical security- Controls that are related to

the physical access of the server room.

2. Reviewed and tested: System Security (Logical Access Controls)- Controls that relate to managing password and network access rights and privileges.
3. Reviewed and tested: IT Application Implementation, Configuration, and Change Management.
4. Reviewed and tested: The existence, implementation, and compliance of the IT policies within the Company.
5. Reviewed and tested: Segregation of Duties within the IT Department.

### ❑ The Outcome

1. Tested and identified effectiveness of key IT controls of the following:
  - 1.1. IT Planning and Governance.
  - 1.2. Program Development and Controls
  - 1.3. Systems Management and Operations.
  - 1.4. System Security (Logical Access Control and Physical Security).
  - 1.5. IT Policies, their presence and compliance.
  - 1.6. Application Controls

- ✓ 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