

INTERNAL AUDIT

ABOUT AC LORDI

AC Lordi is a boutique consulting firm of 100+ professionals founded in 2001 offering accounting and finance, risk and compliance, business advisory, and CFO services. Headquartered in the Greater Philadelphia area, we have performed work in fifteen states and ten countries for a broad range of clients from emerging growth through multi-national organizations. Our Risk & Compliance service line provides clients with high-level professionals with expert skills, strong work ethics, and the proven tools necessary for effective internal and IT audit, risk assessment, Sarbanes-Oxley, and other regulatory compliance needs. Our services focus on financial, operational, information technology, and compliance risks, and helping companies ensure that their risk management strategies, governance effectiveness, and internal controls meet the increasing expectations of stakeholders.



Bill Dawson, CPA

Principal – Service Line Lead

- Over 30 years of diverse accounting and reporting, tax, and audit experience with public and privately held corporations.
- Served as VP of Internal Audit and VP of Income Tax for a \$2B+ apparel retailer.
- Former Audit Partner with over 18 years of experience with PwC.



Tom Roy, CISA

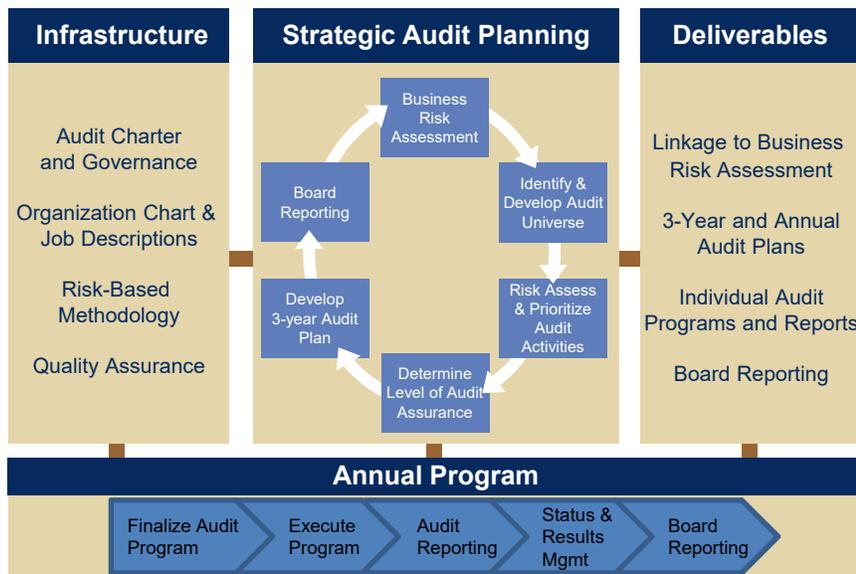
Manager, Risk & Compliance

- Coordinated global internal and external SOX, PCI, Infrastructure and Application Audit activities for multinational company
- Maintained the ongoing status of Audit, Policy and Internal compliance gaps
- Served as Manager IT Audit for a global leader in residential real estate

INTERNAL AUDIT

Internal audit is an independent risk assessment, assurance, and consulting discipline. It can identify the risks a company faces and the controls on which management relies to reduce those risks while suggesting cost effective improvements to existing business processes. Internal audits are essential to ensure that a company's risk management, control, and governance processes are effective. An optimal mix of internal financial, operational, compliance, and IT auditing, along with an understanding of a company's fraud risks and related controls results in a successful value-added internal audit function and business partner.

We assist our clients in all aspects of internal auditing from establishing a new department to fully outsourcing the function. We also partner with clients in co-sourcing and staff assistance arrangements. Our approach to outsourced and certain co-sourced internal auditing engagements is depicted below.



SELECTED CLIENTS

REPRESENTATIVE ENGAGEMENTS

<i>Provider of capital and support to growth-stage companies</i>	AC Lordi functions as the outsourced internal audit department performing financial, operational, and compliance audits. We are also the project lead for the company's SOX compliance program and perform annual CFO Organization assessments of the client's portfolio companies.
<i>Financial services company providing direct-to-consumer financing solutions.</i>	AC Lordi served as the outsourced internal audit function, including performing a business risk assessment, implementing an internal audit plan, and performing internal audits reporting to the Audit Committee. We also implemented the company's initial SOX compliance program after their IPO.
<i>Global manufacturer and distributor of personal care and nutrition products.</i>	AC Lordi implemented the company's first 3-Year Global Internal Audit Plan, and a full Japanese SOX (J-SOX) compliance methodology for the U.S. division, coordinating subsequent implementations at the Japan, China, and Malaysia divisions. We continued to manage all annual efforts, including completing compliance methodology and planning updates, scoping, risk assessments, process and company level controls documentation, IT general controls documentation, and all control testing until transitioned to the company's newly formed Internal Audit department.
<i>A leading wireless medical technology company.</i>	AC Lordi assisted the company in performing its first formal business risk assessment and associated 3-Year Audit Plan. We also implemented the company's initial SOX compliance program.
<i>A world-class entertainment and hospitality company.</i>	AC Lordi performed a fraud risk assessment and fraud awareness training for each of the properties including Corporate, Hotels, Arenas, Amusement Park, Retail Outlets, Restaurants, Golf Courses, Sports Complex & Team, and the Theater. The assessment also included Information Technology, Construction, and the Laundry functions. We assisted in assessing and ranking the risks by property and for the consolidated entity and identified internal controls that mitigate the significant risks.

AC LORDI SERVICES

Accounting

- Accounting Outsourcing
- Interim Resources
- SEC & Financial Reporting
- Special Projects
- Technical Accounting
- Valuation

Risk & Compliance

- Enterprise Risk Management
- Internal Audit
- Regulatory Compliance
- Sarbanes-Oxley
- Systems Audit & Consulting

Business Advisory

- Business Analytics & Reporting
- ERP/Financial Systems
- Finance Transformation / Change Management

Office of the CFO

- Budgeting & Forecasting
- Financial Due Diligence
- Fractional & Interim Executives
- Post-Acquisition Integration & Carve-outs
- Transaction, IPO and Audit Readiness