

SARBANES-OXLEY

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 throughout the U.S. and in more than 15 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. We have deep experience in the life sciences, manufacturing and distribution, chemicals, utilities, private equity, professional services, insurance, and software and technology industries.



Jeff Flynn, CPA

Principal, Risk & Compliance

- Over 20 years of experience, including 7 years with Big 4 and 13+ planning global and single site SOX 404 compliance efforts.
- Co-developed the firm's proprietary SOX methodology.
- Led initial implementation efforts and control optimization efforts for 50+ clients.



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.



Jeff Cehlar, CPA, CRISC, CCSA

Director, Risk & Compliance

- Over 15 years experience in accounting, internal audit, risk management, and SOX.
- Led internal audit and SOX engagements for companies in life sciences, manufacturing, chemicals, and retail industries.
- Served as the interim Chief Audit Executive for \$600M manufacturer.



Khai Trinh, CISA

Sr. Manager, Risk & Compliance

- Over 15 years of experience in IT Audit and Information Systems including seven years with Big 4 firms.
- Served as Engagement Principal for Comcast's Assurance and Advisory team where he led their IT SOX group.
- Served as IT Audit Manager for St. Gobain.

SARBANES-OXLEY COMPLIANCE SERVICES

Compliance with the requirements of the Sarbanes-Oxley Act of 2002 (SOX) has elevated expectations of internal controls over financial reporting and has increased executive accountability. At AC Lordi, we take a strategic, top-down, risk-based approach towards SOX compliance offering subject matter expertise and experienced resources to help ensure you optimize your system of internal controls and address the increasingly rigorous requirements of the SEC, COSO, and external auditors.

Some of the many ways our SOX services can benefit you:

- Leverage our methodology that effectively reduces ongoing testing, saving time and resources.
- Ensure formally documented compliance with the 2013 COSO Framework.
- Improve communication with an expert liaison for management and external auditors.
- Standardize reports, training materials, and enterprise-wide processes.
- Increase productivity and efficiencies with professional project management.
- Strengthen your control environment and effectively manage change.
- Ensure compliance and readiness with regular risk assessments.

SELECTED CLIENTS

 CANADA GOOSE	 THE AZEK COMPANY	 gsk GlaxoSmithKline	 Chemours	 Spark THERAPEUTICS
 J.G. WENTWORTH	 UGI CORPORATION	 SAFEGUARD	 INSPIRED	 Quaker

REPRESENTATIVE ENGAGEMENTS

Manufacturer of building materials.	AC Lordi implemented the company's SOX program in 2006 and continues to provide ongoing services related to the management of the internal control compliance program. AC Lordi implemented an antifraud program, documented and tested key controls, and reported on the design and effectiveness of internal controls. We also managed the purchase accounting for two large acquisitions, prepared a comprehensive manual of accounting policies and procedures, and provided an interim controller with deep industry experience.
Industry-leading mortgage services provider.	AC Lordi formally documented the company's Sarbanes-Oxley Compliance Methodology and Planning including consideration of SEC and COSO guidance; balance, assertion, process, and control risk assessments; materiality calculations; IT software/applications; third party service providers and specialists; and development of a risk-based testing strategy. The deliverable represented the company's first formal documentation of its SOX approach. We also developed a risk taxonomy and mapped over 300 key and non-key internal controls to risks and assertions, and assisted with documenting segregation of duties and performing walkthrough process documentation reviews.
Producer of chemical specialty products.	AC Lordi assisted management in the development of the company's global Sarbanes-Oxley compliance methodology including identifying significant accounts and relevant assertions, performing risk assessments, and identifying significant IT applications. We also assisted with assessing the design adequacy of the company's system of internal controls over financial reporting including their compliance with the 2013 COSO framework. AC Lordi continues to assist management as a member of their SOX project management office ensuring continued compliance with SOX.
Publicly-traded late clinical stage gene therapy company.	AC Lordi managed the company's initial Sarbanes-Oxley compliance, including planning, scoping, risk assessments, flowchart documentation, control identification, testing, remediation, and implementation. We developed and established an anti-fraud program and fraud risk assessment and implemented an end user computing policy. We also support management with audit committee reporting.
A natural gas and electric utility company.	AC Lordi served as Global Director of Sarbanes-Oxley compliance and in the lead SOX Coordinator position in two subsidiaries. In that capacity, we acted as a liaison between the company and its external auditors. Additionally, as part of our support of their SOX compliance efforts, we led a variety of program enhancements such as implementation of COSO 2013, design and implementation of a business combination risk control matrix, updating of all corporate process risk control matrices, design and implementation of the end user computing policy, anti-fraud program and related risks assessments, evaluation of Outsourced Service Provider documents, and compilation of an inventory of interfaces and related key controls.

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