

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 throughout the U.S. and in more than 20 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

- 30+ years of diverse accounting, reporting, tax, SOX compliance 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

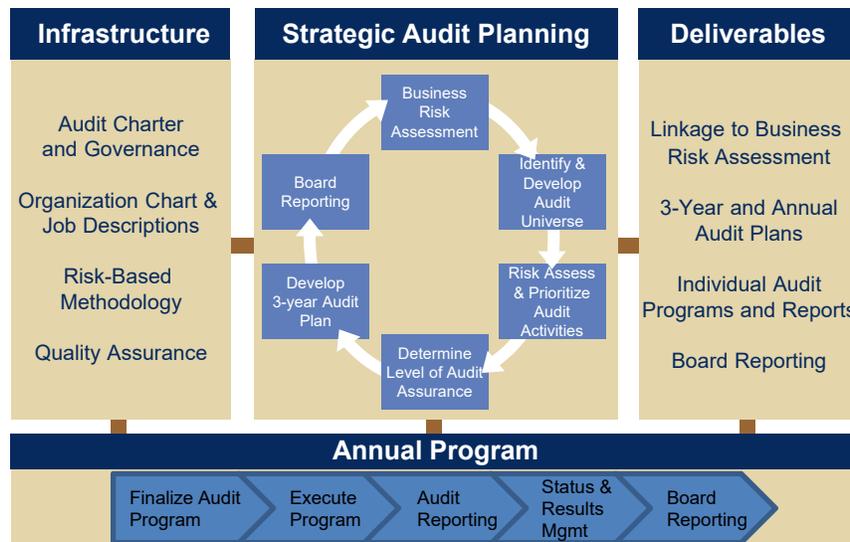
Sr. Manager, Risk & Compliance

- 15 years of experience in IT Audit including seven years with Big 4 firms.
- Coordinated global internal and external SOX, PCI, Infrastructure and Application Audit activities for multinational company.
- Served as IT Audit Manager 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 or mitigating actions 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 business risks, 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 implemented the company's initial Sarbanes-Oxley compliance methodology, including the establishment of an ongoing antifraud program. We supported the company with resources and program oversight, over a several year period, as they sized and internalized their compliance function. Additionally, we coordinated with management, internal audit, and the Audit Committee to perform the company's first formal business risk assessment and associated three-year audit plan.
<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.
<i>A \$1.2B vision care company.</i>	AC Lordi functions as the outsourced internal audit department and assists the company with documenting and testing its internal controls over financial reporting and operational controls. We assisted with the transformation of its finance organization and the creation and rollout of a delegation of authority policy as a result of the merger of two vision care companies.

AC LORDI SERVICES

Accounting

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

Risk & Compliance

- Delegation of Authority
- Enterprise Risk Management
- Internal Audit
- Internal Controls
- SOX & J-SOX Compliance
- IT 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