

RISK & COMPLIANCE

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.



Bill Dawson, CPA

Principal – Service Line Leader

- 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.



Jeff Flynn, CPA

Principal, Risk & Compliance

- 20+ years of experience, including 7 years with Big 4 and 15+ 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 70+ clients.



Khai Trinh, CISA

Sr. Manager, Risk & Compliance

- 15+ years in IT Audit and Information Systems including 7 years with Big 4 firms.
- Previous experience as the Director for a global media & technology company leading the IT SOX group.
- Served as IT Audit Manager for a global high performance material manufacturer.



Jeff Cehlar, CPA, CRISC, CCSA

Director, Risk & Compliance

- 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.

SELECTED CLIENTS

REPRESENTATIVE ENGAGEMENTS

<p>A \$6 billion global emulsion polymers manufacturer.</p>	<p>AC Lordi assisted with the transformation of its global finance organization and with the transition of certain services from its previous owner. We assisted with initial SOX compliance efforts including assessing risks, documenting internal controls that comply with COSO 2013, identifying gaps, leading remediation plans for certain high risk gaps, recommending process improvements, testing, and reporting. We also assisted with a comprehensive redesign and rollout of a global delegation of authority policy after their carve-out from its previous owner.</p>
<p>Provider of capital / support to growth-stage companies.</p>	<p>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 company's portfolio companies.</p>
<p>Financial services company providing direct-to-consumer financing solutions.</p>	<p>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.</p>
<p>A leading global provider of paint systems.</p>	<p>AC Lordi provided transaction support services including IPO assistance and push-down accounting to legal entities. We assisted with initial SOX compliance efforts including assessing risks, documenting internal controls that comply with COSO 2013, identifying gaps, leading remediation plans for high risk gaps, recommending process improvements, testing, and reporting. We also assisted with a comprehensive redesign and rollout of a global delegation of authority policy after their carve-out from its previous owner.</p>
<p>Global manufacturer and distributor of personal care and nutrition products.</p>	<p>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.</p>
<p>A \$6 billion global performance chemicals company.</p>	<p>AC Lordi assisted with initial SOX compliance efforts including planning, scoping, assessing risks, key control benchmarking, documenting internal controls that comply with COSO 2013, identifying gaps, leading high risk remediation plans, and recommending process improvements. Additionally, we prepared process documentation, including order to cash, production and inventory, fixed assets, and income taxes.</p>
<p>A world-class entertainment and hospitality company.</p>	<p>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.</p>
<p>A \$1.2B vision care company.</p>	<p>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.</p>

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