

Sarbanes/Oxley – Highlights of our 404 Approach:

CFO Services has engineered a methodology to address the internal control reporting requirements of the Sarbanes/Oxley Act of 2002 (section 404). Inherent in our approach are the following attributes:

- **Our 404 professionals have a unique blend of experience:** Our professionals generally have both a blend of public accounting, internal audit and private industry experience. This combined experience enables us to operate on a more practical, hands-on level as we perform risk assessments, process/control analysis and documentation, internal control testing, and develop action items for improvement of controls and business processes.
- **Cost effective COSO based methodology:** The President of CFO Services, who was instrumental in designing our methodology, pioneered COSO based evaluations for Fortune 500 companies prior to this being a legislative requirement in 2002. Small and mid-cap companies will find our methodology and automation tools extremely cost competitive.
- **Using an off the shelf software tool with all the critical functionality and desired features:** CFO Services' use of Paisley Focus' 404 compliance tool is a great combination to attack the most challenging of any engagement. CFO Services is one of the few firms that have been recognized as a Partner for the Florida area to integrate the tool in its practice.

Overall, CFO Services is extremely capable to assist companies by managing and staffing entire projects for Sarbanes 404, including testing or we may partner with existing resources for specific scope items such as stand alone internal audit testing or specific process documentation.

Please contact our 404 partners, [Mike Tanner](#) at 904.733.2060 x53 or [Pete Lafser](#) at x12 for further information.