



SingleVUE™ Methodology Summary

SingleVUE™ is an evaluation and planning methodology that:

- ✓ Documents existing business processes.
- ✓ Provides expert guidance and recommendations for improved efficiency and effectiveness.
- ✓ Is effective no matter where you are in the compliance “life-cycle”.

SingleVUE™ generates positive ROI for its users by:

- ✓ Integrating process integrity, financial integrity, and disclosure integrity.
- ✓ Resulting in faster reporting and disclosure cycles, transparent documentation, and less costly financial statement preparation and control audits.

SingleVUE™ an excellent tool to use for SarbOx compliance because it:

- ✓ Satisfies regulatory requirements as a natural by-product of sound business practices.
- ✓ Fully documents all operational, financial, and reporting processes.
- ✓ Flexibly and easily adapts to changing compliance requirements.
- ✓ Can be used and maintained by in-house personnel.
- ✓ Significantly reduces on-going internal and external auditing costs.

SingleVUE™ works because it:

- ✓ Is based on proven and pragmatic management systems including Total Quality Management, Total Cycle Time, and Six Sigma.
- ✓ Effectively accommodates real-world people issues.
- ✓ Uses a step-by-step instructional approach to process and control mapping and evaluation.
- ✓ Designed to be adapted to individual user company requirements.

Phase Definition

Phase I Project Definition

- ✓ Introduce methodology tools (spreadsheets, process maps)
- ✓ Assemble team and stakeholders – Management, internal/external Auditors, legal counsel, etc.
- ✓ Develop estimate of efforts, cost and time to achieve compliance.

Phase II Initial Process Documentation

- ✓ Use tools to document critical processes (operations, deliverables, controls, etc.)
- ✓ Begin evaluation of compliance requirements.
- ✓ Identify opportunities for process improvements.

Phase III Compliance Satisfaction

- ✓ Overlay SarbOx, COSO, and PCAOB guidelines and standards on each process.
- ✓ Perform gap analysis on ability to meet auditing requirements.
- ✓ Develop control dashboards and evaluation of supporting IT systems.
- ✓ Prepare Management Assessment template and compliance implementation plan.
- ✓ Identify opportunities to minimize audit risk.

Phase IV Roll-out and Communication

- ✓ Reply to Management, Internal Audit, Public Auditor, and Audit Committee issues.
- ✓ Reply to §404 Management Assessment of Internal Control.
- ✓ Launch process improvement and compliance directives.