

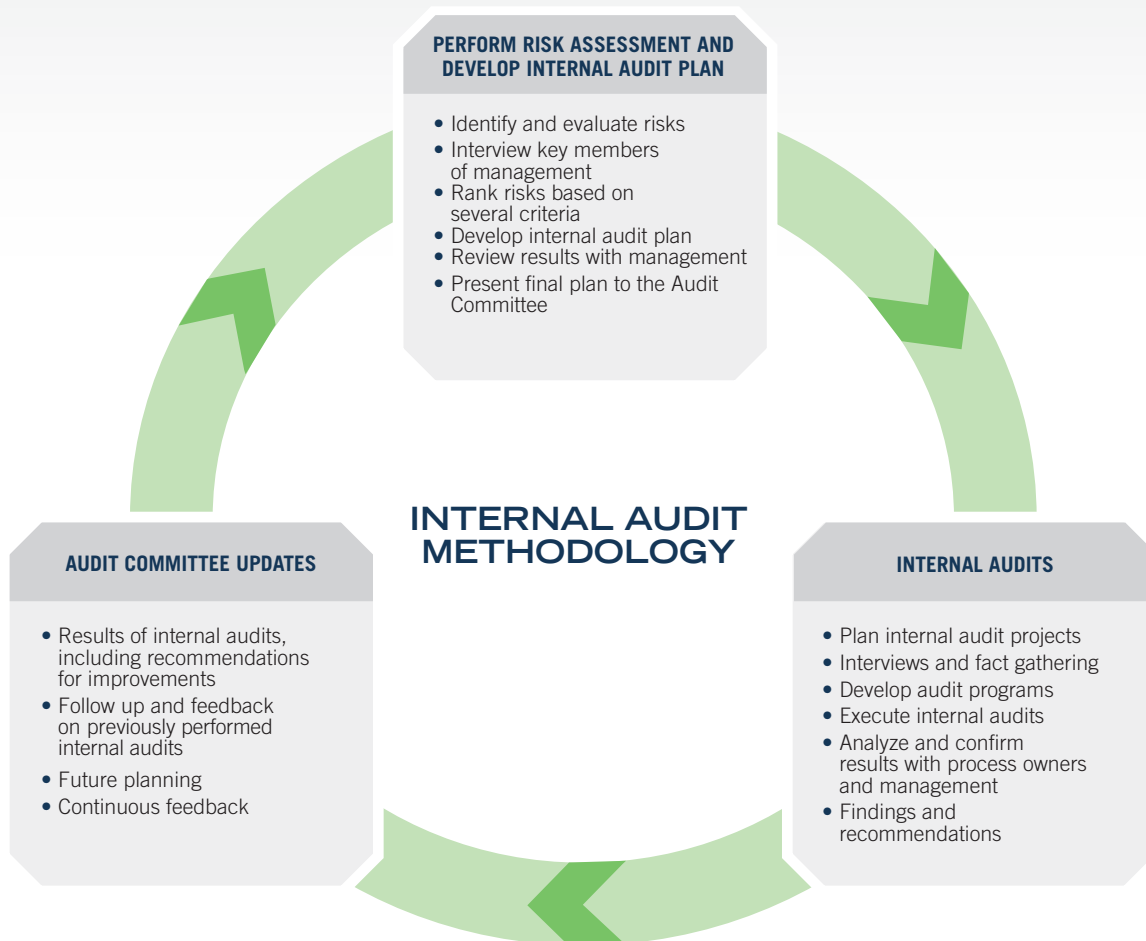
# INTERNAL AUDIT

## THE ROLE OF INTERNAL AUDIT

- Report to the Audit Committee on risk management, control and governance
- Participate in Enterprise Risk Management
- Conduct special projects for the Audit Committee and Management
- Evaluate the effectiveness of policies, procedures, controls and systems utilized in financial and operational reporting, compliance and operations
- Identify findings and develop recommendations to assist management in making operational improvements

## HOW DLA CAN HELP

- Establish, supplant or augment an Internal Audit department for publically traded or private companies
- Provide Internal Audit services on an outsourced or co-sourced basis
- Ensure compliance with appropriate guidelines including NYSE requirements
- Leverage DLA's multiple disciplines including accounting, forensics, information technology controls, construction, and validation capabilities



# INTERNAL AUDIT

## SARBANES-OXLEY COMPLIANCE >

DLA is a recognized leader in Sarbanes-Oxley Compliance

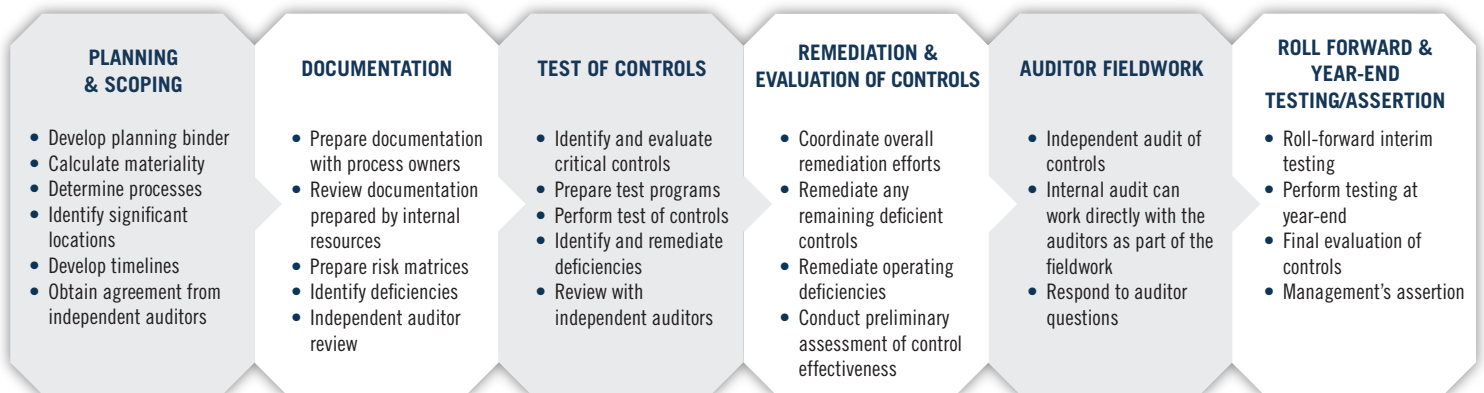
DLA works closely with management to create and implement a proven approach to corporate governance controls, SOX Sections 302/404 compliance and other regulatory requirements.

DLA extends this approach to the operating, technology, software and process areas, thereby adding more leading-practice value.

- Proven methodology with a track record of providing effective and efficient SOX compliance
- DLA develops SOX into a sustainable business process
- Effective vendor transition approach to minimize disruptions to new clients
- Maximizes reliance by external auditors

## SOX METHODOLOGY >

DLA's approach and compliance tools have been developed based on our experience with Big Four and regional accounting firms and are continually refined based on the numerous client engagements we perform.



## TRANSITION METHODOLOGY >

DLA's approach to transitioning service providers has enabled us to successfully replace numerous incumbent firms with minimal impact to our clients and their staff. DLA expects to quickly and efficiently adopt the SOX compliance efforts. This approach includes the following transition steps: *Plan, Leverage, Transition & Improve.*

