

# up a notch™

## Regulatory compliance vulnerability assessment and mitigation



### Getting ready for your SOX audit

#### Total company

PCAOB's interpretation of the Sarbanes-Oxley Act has given auditors carte blanche to examine every business process in great detail. **PCAOB's Auditing Standard No. 2** has put auditors on notice that internal control problems can no longer be conveniently dismissed as "not material." Empowered by Auditing Standard No. 2, SOX auditors have had every conceivable incentive to dig into data integrity details no auditor has been paid to look at before.

Unbeaten Path's savvy/seasoned consultants will prepare your company for that degree of scrutiny with a vulnerability assessment and a corrective action plan. Please [click here](#) to see an interesting example of that kind of deliverable; Unbeaten Path helped the CFO of this manufacturing enterprise [ name has been disguised ] prepare this internal document.

#### iSeries operating system

Unbeaten Path has helped iSeries users employ the functionality of **Bill of Health® Security Diagnostics** software. That product discovers literally every security vulnerability and provides a prescription to remediate the problems. [Click here](#) to see a description of our **up a notch™** professional services that find and fix all i5 operating system vulnerabilities. The exceptionally solid/seasoned credentials of our technical staff can be reviewed [here](#).

#### Software change management

SOX auditors know all about software change vulnerabilities so they'll be asking questions about how that process is controlled at your enterprise. With Unbeaten Path's configuration assistance, our **Tight as a Drum®** product will comfortably embrace the entire software change workflow: incident registration, requirements management, development, testing, ratification, distribution and implementation of software changes within production environments.

#### Changes to critical master files

SOX auditors want definitive proof about database security. Our **Stitch-in-Time Database Integrity Assurance** software provides decisive answers about the nature and content of field-level data changes in user-selected iSeries files.

Unbeaten Path's **Needle-in-a-Haystack** software watches for database changes that appear to be anomalies or rare events. The product teaches itself what is "normal/anticipated" by analyzing data accumulated by **Stitch-in-Time**. When a pre-post field change falls outside of Needle-in-a-Haystacks' self-taught statistical boundaries, the product immediately authors an e-mail alert addressed to the pre-designated "guardian" of whatever database has experienced the abnormal field change. This break-through product will impress your SOX auditors.

# Getting ready for your SOX audit, *continued ...*



## Operational procedures

Auditors are increasingly interested in the quality of a corporation’s written policies and procedures for running the business. If your enterprise doesn’t have a robust set of operational policies ready for audit inspection, Unbeaten Path can help develop them. The links below provide more information:

- ◆ **up a notch professional services** for developing operating policies and procedures.
- ◆ Here’s a **sample deliverable**: the table of contents from an accounts payable procedure authored by Unbeaten Path.

## Audit issues particular to BPCS and/or ERP LX software

Unbeaten Path has deep and long experience helping BPCS using enterprises prepare for external audits. Please review the table of issues below. The solutions are employed to help our customers to mitigate vulnerabilities that SOX auditors would otherwise complain about:

<b>The Issue</b>	<b>Unbeaten Path’s Solution</b>
Competent definition of BPCS user authorities	<b>By Invitation Only</b> software greatly simplifies the evaluation and definition of user profiles.
Subtle separation of duty problems	Our <b>Due Diligence</b> software automatically reviews all BPCS/ERP LX user definitions vis-à-vis a comprehensive separation of duties conflict matrix; unfavorable findings are reported.
Internal control deficits and data inconsistencies in key databases	Unbeaten Path employs <b>Internal Control Microscope</b> software to identify database integrity problems in key BPCS master files.
Obsolete records cluttering key master files.	We use two “janitorial” software products to remove the garbage. <b>Item Undertaker</b> makes item deactivation efficient and <b>Locksmith</b> archives deactivated master file records and then hard-deletes them.
The “BPCS Group Profile” security leak	Our <b>Batten Down the Hatches</b> service enables BPCS user access to BPCS objects to be controlled by BPCS’ internal security while restricting that access from outside the BPCS system.

## An opinion from a historical perspective

In the Spring of 2004, the founder of Unbeaten Path (Milt Habeck) wrote an opinionated essay about what Sarbanes-Oxley auditors were likely to find in their first round of audits. The essay is entitled:

**“What shareholders should know about the exploding responsibility for data integrity.”**

A few facets of the essay (e.g. UCCnet and the rush for RFID compliance) have grown obsolete. The surprise is how much of the content is still pertinent half a decade later. [Click here](#) to read the essay.

## Questions ?

It would be a privilege to answer any questions about these **up a notch** services or the historical commentary. Please contact Milt Habeck. Here's Unbeaten Path International's contact information:

**Toll free North America: (888) 874-8008**

**International: +(262) 681-3151**

**Send us an e-mail ( [click here](#) )**

*Unbeaten Path*<sup>®</sup>

