



Sarbanes-Oxley Section 404

The Sarbanes-Oxley (SOX) Act of 2002 was implemented to improve Corporate Governance and accountability. One of the offshoots of the Act is the requirement for public companies to have appropriate internal controls and to document those controls under Section 404 of the law.

In addition to having properly documented internal controls, it is extremely important that the controls are presented appropriately within your auditor's Sarbanes-Oxley framework.

Since each audit firm has its own framework for SOX compliance, it's important to have experts who have experience working with multiple auditors as well as general COSO/COBIT guidelines. At **Cynthia Farren Consulting** we've successfully responded to audits from Deloitte, KPMG and Price Waterhouse Coopers, and we also have substantial COSO/COBIT experience.