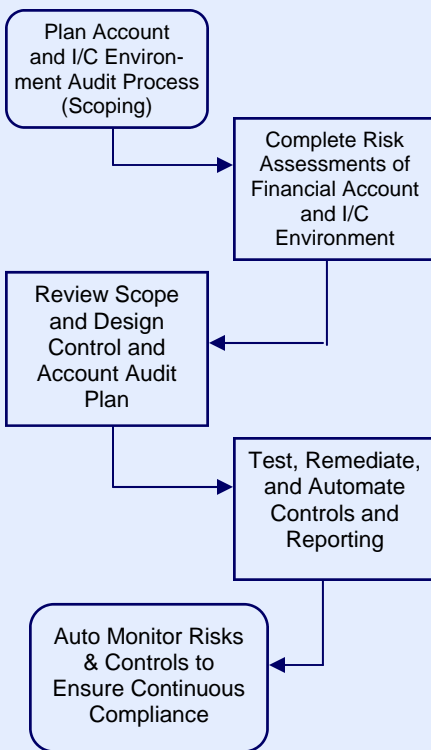


eProcessManager[®] Suite

For Internal Audit



eProcessManager[®] Methodology for Documenting Financial Reporting, Operating and Compliance Controls



- Ensure Financial Reporting Accuracy
- Top Down Risk Impact Review
- Identify Risk and Controls by Process
- Establish Testing Strategy and Track Remediation Activities

Leverage Technology to Improve Internal Audit

Transition/1 MAS's COSO enabled solution provides internal audit with enormous productivity gains in the ability to plan, document and manage controls over financial reporting and operational effectiveness. Our **ePM³ - COSO Solutions (ePM³ COSO)** was designed specifically to help assist organizations meet the challenges of corporate governance, compliance management and operational improvement from the small business to the large multinational business.

The **ePM³ COSO** solution includes our award-winning **eProcessManager[®]** with COSO enabled features and content; an implementation methodology and proven approach template; a best/proven practice template with recommended controls built-in and the ability to proactively monitor and manage controls with **eProcessMonitor[™]**.

eProcessManager[®] with COSO Enabled Feature Set

The **ePM³ COSO** solution includes numerous features that address the unique nuances required by Sarbanes-Oxley legislation, SAS 104 to 111 and 115, OMB Section A122, A133 and A133 and the implementation of COSO's Internal Control Framework. Capabilities include the ability to populate and compare risks, controls and materiality so that your team can easily prioritize remediation efforts. Analysis is automatically linked to appropriate levels within the process whether it is a key process, activity or task. Our financial system templates provide for rapid control documentation and provide visibility to the external auditor where potential weakness may exist.

Proven Approach to Financial Reporting Compliance

eProcessManager[®] is one of the first software solutions with a COSO methodology in a technology based tool. Included in our **ePM³ COSO** solution is the approach or methodology that will reduce the time and resources required to implement a fully compliant financial reporting control system. This unique format allows resources to be quickly assigned and available for reporting. Our solution can improve the effectiveness of your resource utilization at every step of your compliance system deployment. Organizations have found this approach to greatly reduce the external audit time and cost on the audit of your control environment as well as your overall financial reports.

Reduce External Audit Costs Through Reliance

With **eProcessManager[®]**, you can improve the external auditor's confidence and reliability of your organizations capabilities to demonstrate the sustainability and consistency of your controls and ensure pertinent assertions are being met in alignment with complete documentation in an easily auditable framework. The effective communication of your control environment can lead to significant risk and resource requirement reductions which in turn leads to a reduction of the cost of the external audit cost for both you and the CPA Firm.



TRANSITION/1 MANAGEMENT
ACCOUNTING SYSTEMS, INC



ePM³ for Internal Audit

Add Value to the Organization

Although the main purpose of financial reporting compliance initiatives is to protect the users of audited financial reports, there can be an enormous benefit to organizations that closely review processes for compliance and improvement opportunities. Our proven solution provides the technology and methodology to help our clients plan, implement, execute, monitor and measure both compliance and improvement initiatives in parallel, thereby providing an ROI rather than just a cost.

Internal auditors can be viewed as a source of value-add opportunities by educating the organization on the value of understanding and managing organizational risk at the process level. Once the financial reporting, operational, compliance or strategic risks have been identified putting a value and associating the cost of remediating them will allow the organizations to most effectively prioritize and allocate corporate resources to ensure success within acceptable risk levels.

The ePM³ COSO solution provides a comprehensive compliance assessment, documentation, communication and monitoring solution which was developed with an objective to provide a cost-effective solution that will result in organizations receiving a return on their investment.

Automate Controls to Reduce Risks

With eProcessMonitor™ you can automate the testing of internal controls to ensure your processes are working as designed. Every transaction can be tested for compliance thereby reducing the external audit test to the technology process only removing the need to sample and manually review transactions internally and externally, reducing the time and resources for internal and external auditors while improving reliability of the activity itself.

These strategies have been implemented by many clients, delivering significant recurring savings year after year.

To see how you can leverage our technology and methodology please contact us below.



eProcessManager® Compliance Scorecards

Risk ID	Description	Risk Category	Current Status	RI	RR
RSKFR-04.03c	Consignment orders are booked as revenue	COSO-Financial R...	04-Material Weak...		
RSKFR-04.03c	Shipments can be shipped if customer is on credit hold without pr...	COSO-Operation...	03-Remediation		
RSKFR-04.03a	Transactions may not be recorded timely or accurately.	COSO-Financial R...	05-Analyzed		
RSKFR-04.03b	Transactions may be recorded that may not exist.	COSO-Financial R...	01-To be Analyzed		
RSKFR-04.03c	Consignment costs are recorded when shipped not used.	COSO-Financial R...	04-Material Weak...		
RSKFR-02.04d	Transactions may not be properly approved.	COSO-Financial R...	01-To be Analyzed		

Service Solutions

- Strategic Planning
- Process Improvement
- Risk Assessments
- Control Documentation and Design
- Design Test Plans
- Control Testing
- Control Automation
- Project Management
- Training
- Implementation
- Coaching/Mentoring



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Standard Minimum Recommendations:

Hardware Server:

- Dual Core Intel® Pentium Processor
- 4 GB Ram
- 80GB Hard Drive

Operating System:

MS Windows Server 2003

Supplemental Applications:

MS SQL Server 2005, Enterprise or Standard Edition or SQL Express
 MS Internet Explorer V6,V7 or V8

www.eProcessManager.com