

Sarbanes-xley Express

A Process-driven Path to Compliance

A Proforma white paper

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What is Sarbanes-Oxley?

In the wake of corporate accounting scandals, Congress passed the Sarbanes-Oxley Act in July 2002. Its purpose is to prevent such a crisis from occurring again and restore the public's faith in corporate America's financial reporting. Every company whose stock trades on a U.S.-based stock exchange is subject to Sarbanes-Oxley.

The Sarbanes-Oxley Act is a far-reaching piece of legislation. Although the Act has many facets, including criminal penalties for corporate officers, those relevant to this discussion are:

- Corporate Officers must certify, and will be held responsible for financial statements.
- All financial processes must be documented and appropriate controls identified.
- Auditors must attest that this has been done on an annual basis.
- Timeliness of financial reports must be improved, and eventually real-time reporting of material events will be mandatory.

Many of the implementation specifics have been passed to the Securities and Exchange Commission (SEC) for definition. Drawing special interest is Section 404 entitled Management Assessment of Internal Controls. Commenting on Section 404, the SEC stated:

“We believe that the purpose of internal controls and procedures for financial reporting is to ensure that companies have processes designed to provide reasonable assurance that:

- the company's transactions are properly authorized;
- the company's assets are safeguarded against unauthorized or improper use; and
- the company's transactions are properly recorded and reported

to permit the preparation of the registrant's financial statements in conformity with generally accepted accounting principles.”

As stated, the SEC is requiring all companies to have *designed* processes to provide this assurance. A process is simply an operational path through the business (typically across organizational boundaries) where a set of activities consume and transform inputs to produce deliverables that are of value to the business. A ‘designed’ process is one that has been modeled, brought into compliance, and used to control operations.

A workflow model provides the most effective method for visualizing a business process performed by the company. A model provides a picture of how work is accomplished, who is responsible, and the controls that are in place to monitor the process. Once modeled, the process can be analyzed and modified to bring it into compliance with the SOA. The redesigned workflow model is then used to guide the performance of the company's operations.

The SEC is calling for the design of processes beyond those that produce financial statements. Any business process that authorizes company transactions, utilizes company assets, records company transactions, or reports on company transactions must be designed. Those company business processes that involve transaction or asset management will likely outnumber those that do not.

The Implications of Sarbanes-Oxley

One can make several observations of the Sarbanes-Oxley Act and draw some conclusions.

1. There is a need for speed. Every publicly traded company must take action. Companies are required to file a management report on internal controls beginning in fiscal years ending on or after June 15, 2004.
2. Compliance will be costly. AMR estimates that the Fortune 1000 will spend \$2.5 billion in 2003, most of it documenting processes in their current state (i.e., “as is” processes).
3. This act will force not just adding audit controls to existing processes, it will force companies to consolidate and standardize the way they operate. Simplification will be one key to compliance. No longer will multi-location companies use different processes at each location for financial reporting. This need for standardization will force companies to do some amount of business process redesign.
4. Tight deadlines will force most companies to forego meaningful business process redesign. When evaluating their financial reporting processes, many corporations will be able to identify better ways to run their operations (to fix supply chain processes, for example). However, the time deadlines and severe penalties for non-compliance will force them to defer making sweeping changes until they complete their Sarbanes-Oxley mandated work.
5. In its current form, many of the aspects of Sarbanes-Oxley are open to interpretation and many different parties will be involved in its clarification. Enforcement of the Sarbanes-Oxley Act falls to the Security and Exchange Commission (SEC) who will apply it’s interpretation. But one can also expect interpretations through generally accepted accounting practices (GAAP), through the courts, and through clarifications from congress itself.

The point here is that Sarbanes-Oxley will be a moving target. Work done today may have to be changed when a new court ruling is made, or when the SEC issues new mandates. Unlike the effort to prepare for Y2K, Sarbanes-Oxley compliance will be an ongoing process with milestones, but no true completion date.

6. Most companies will focus their Sarbanes-Oxley work in eight specific areas where most financial impact is felt:

| | | |
|------------------|----------------------|------------|
| Accounts Payable | Accounts Receivable | Purchasing |
| Sales | Fixed Assets | Payroll |
| Cost Accounting | Financial Accounting | |

Proforma's Sarbanes-Oxley Express

Sarbanes-Oxley Express uses ProVision EnterprisePro to house a single source repository of financial operating process models, standard financial controls, internal and external audit procedures, and financial reporting process models. Proforma's solution includes implementation support using consulting and mentoring for training in tool usage, evaluation of existing process models, and a plan for developing required financial and audit process models and documentation. Specifically, Sarbanes-Oxley Express includes the following:

1. ProVision EnterprisePro

This business process modeling and analysis software provides control transparency based on its ability to publish and communicate processes and procedures. It also features fast, up-to-date, consistent documentation and communication to both internal and external entities.

- a. The phrase, a picture is worth a thousand words, emphasizes the benefit of visual process and procedure models to easily communicate the inputs, activities, outputs, and responsible organizational elements and controls.
 - b. The models provide the ability to analyze and assess the necessary relationships between controls and processes. This assessment is done in the context of the audit objectives, risks, controls, financial operating and reporting processes, and responsible organizational participants.
 - c. Business processes, controls, organizational elements, and reporting elements are defined once and then reused as needed.
 - d. ProVision's integrated repository provides a single point of change control, forcing consistency of information.
 - e. Process models are made visible to the organization, for review and attestation, in online format as well as a single integrated MS Word publication.
 - f. Documentation is driven from the models in the repository so it is up-to-date with the latest version and modifications.
2. A pre-built framework of financial operating and reporting process models for process documentation and improvement initiatives that accelerates the development of required process documentation efforts. Pre-built models for financial transactions include:
- a. Order Entry
 - b. Accounts Receivable
 - c. Accounts Payable
 - d. General Ledger and Business Reporting
 - e. Financial Reporting

These models are the basis for analyzing and documenting current processes, and provide a framework for incorporating internal audit controls into the organization's financial processes.

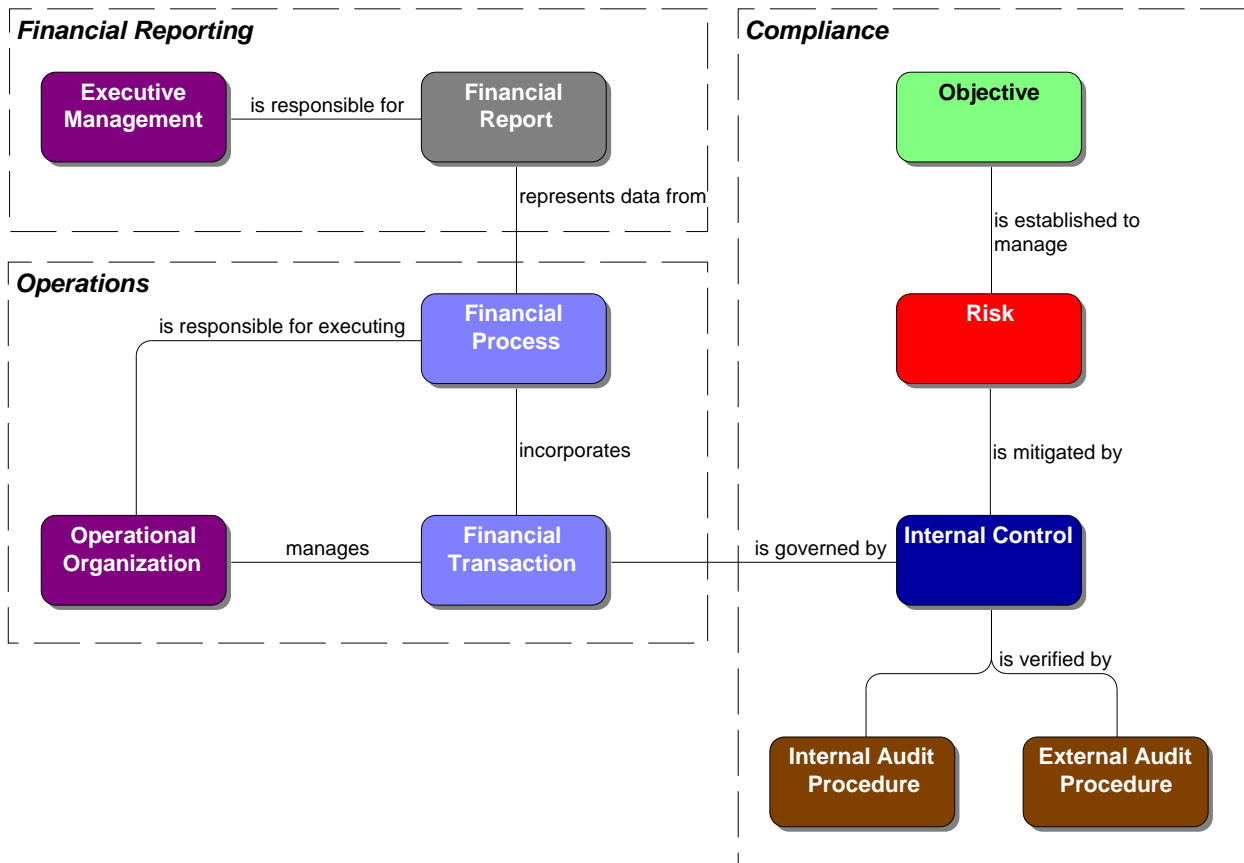
3. A pre-built framework of audit controls and procedures (based on the GAAP and COSO) accelerates the complete implementation of all audit controls and procedures. Audit controls are built for the following financial transactions:
 - a. Cash Disbursements
 - b. Cash Receipts
 - c. Inventory
 - d. Payroll
 - e. Purchasing
 - f. Revenue
 - g. Selected Asset Accounts
 - h. Liabilities, Equities, and Income Statements
 - i. Cash and Investment

4. Sarbanes-Oxley implementation support that delivers:
 - a. ProVision and process modeling training and mentoring that ensures the team understands the environment in which the models will be built and housed, as well as the most efficient means by which the financial models are developed.
 - b. An evaluation of existing financial process documentation that determines the support the documentation will lend to the Sarbanes-Oxley compliance effort.
 - c. The creation of an implementation action plan that will accelerate analysis and evaluation of as-is and to-be environments to assist in defining the implementation plan for compliance. The plan will address roles and responsibilities, primary/secondary deliverables, and the necessary steps for compliance.

The Structure of Sarbanes-Oxley Express

With Sarbanes-Oxley Express, Proforma used ProVision to structure a solution for compliance by building a series of visual models that represent views of the enterprise from a variety of vantage points including:

- Organizational objectives, risks, internal controls, internal and external audit procedures – all aspects of setting a compliance framework.
- Organizational components, such as divisions, departments and job roles.
- Grids showing the relationship of objectives to risks and financial transactions to internal controls.
- Models of the processes that make up the financial transactions.
- Models depicting the interactions among the systems and the financial processes.
- Models of the internal and external audit procedures.
- Models of the financial reporting processes for generating control reports.



The above figure is a structured representation of the information maintained for Sarbanes-Oxley Express

The information gathered for Sarbanes-Oxley Express is housed in ProVision according to the COSO Integrated Framework. It is organized into the Operations, Compliance and Financial Reporting aspects of internal controls.

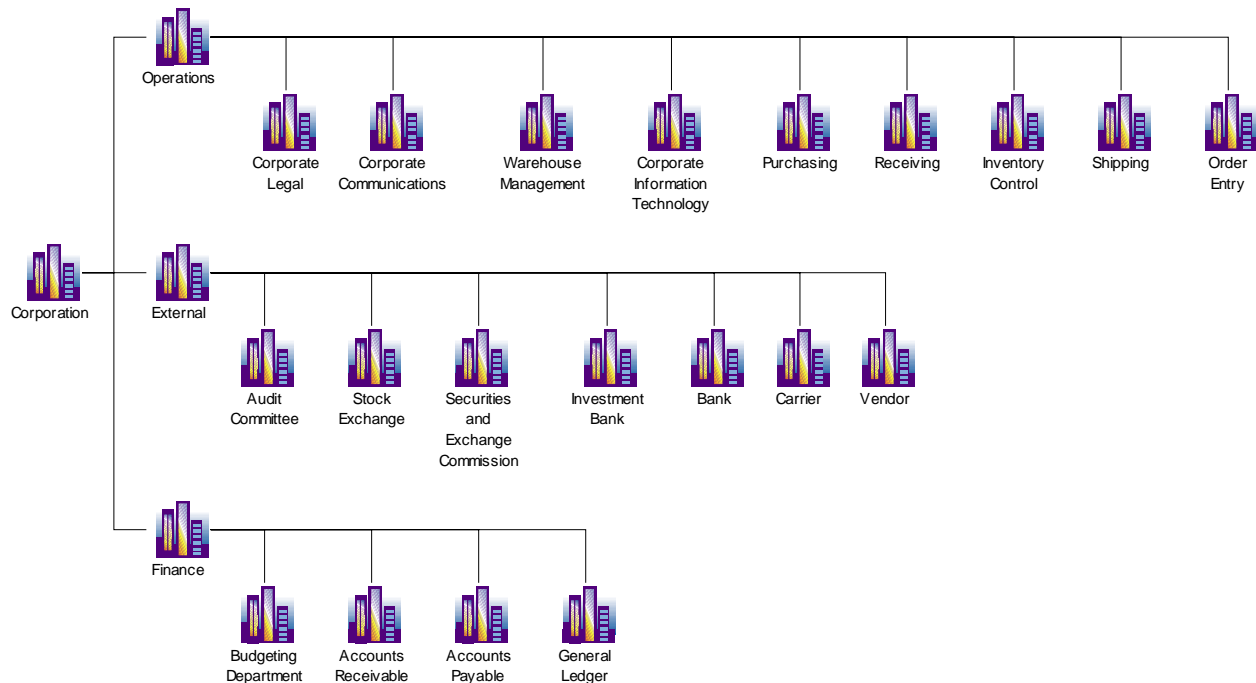
Operations

The objective of the Operations dimension of the COSO Integrated Framework is to insure the effectiveness and efficiency of the organization's financial processes. This results in the identification and modeling of the operational organizations within the enterprise. Financial processes are also modeled to illustrate the steps performed to handle each financial transaction, the organizations responsible for each step, and the results that are produced when performing these processes.

Organization Model

The Organization Model is a functional representation of the organizations and roles that interact to perform or be served by a particular set of business processes. The internal organizations, which interact within the financial compliance framework, include finance operations, business operations, information technology, and internal auditors. Organizations external to the business, but integral to the financial compliance framework, include customers, suppliers, investors, and independent external auditors. The following Organization Model is from the Sarbanes-Oxley Express solution repository.

Financial Compliance Framework Functional Organization Model



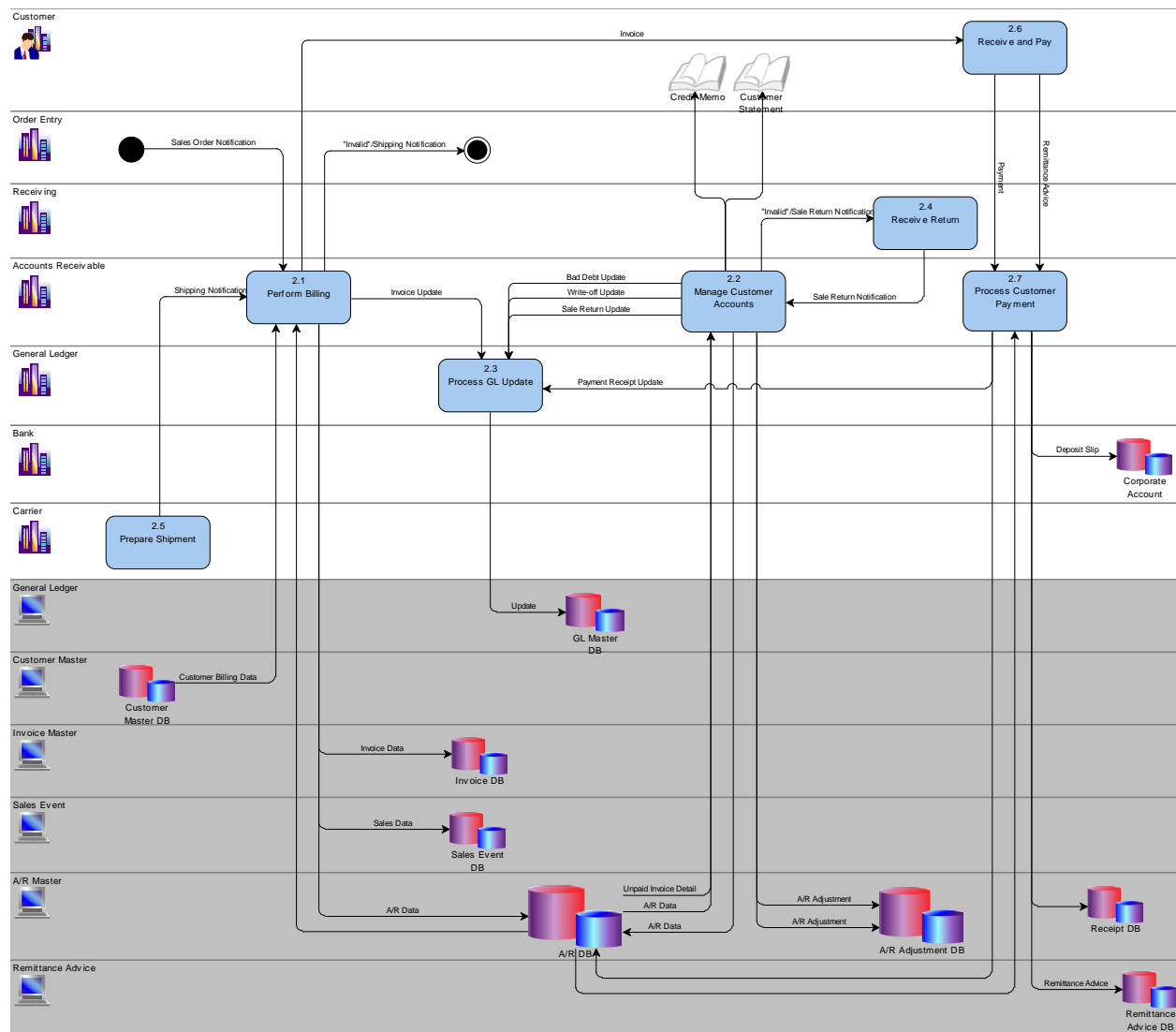
The above figure is an Organization Model from Sarbanes-Oxley Express.

Workflow Model

Historically, business models have been a hierarchical representation of the organizational structure, which related little to how the work was performed, how long it took, how much it cost and the quality of the resulting deliverables. A business process represents how work is performed in the company. Rather than looking at the company vertically (using an organizational hierarchy), the correct view of the business is taken horizontally, by analyzing the business processes that flow across organizational boundaries.

A Workflow Model provides the most effective method for visualizing a business process. It provides a picture of how work is accomplished and who is responsible. To fully understand a business process the Workflow Model portrays the who, what, when, how, how much and how long aspects. Workflow Models contain a number of different components to reflect these various facets. The major components are shown in the following financial process example:

Accounts Receivable



The figure above shows a typical Workflow Model used for describing end-to-end business processes.

Compliance

The objective of the Compliance dimension of the COSO Integrated Framework is to insure the organization is compliant with applicable laws and regulations. Sarbanes-Oxley Express has documented a number of models to assist with compliance. Risks are identified which may have an impact on the organization's ability to comply. Controls, which assist in mitigating the risks, are identified and modeled. Association grids cross-reference objectives, risks, controls and activities in a matrix format. Internal and external audit procedures are shown on a Workflow Model.

Risks

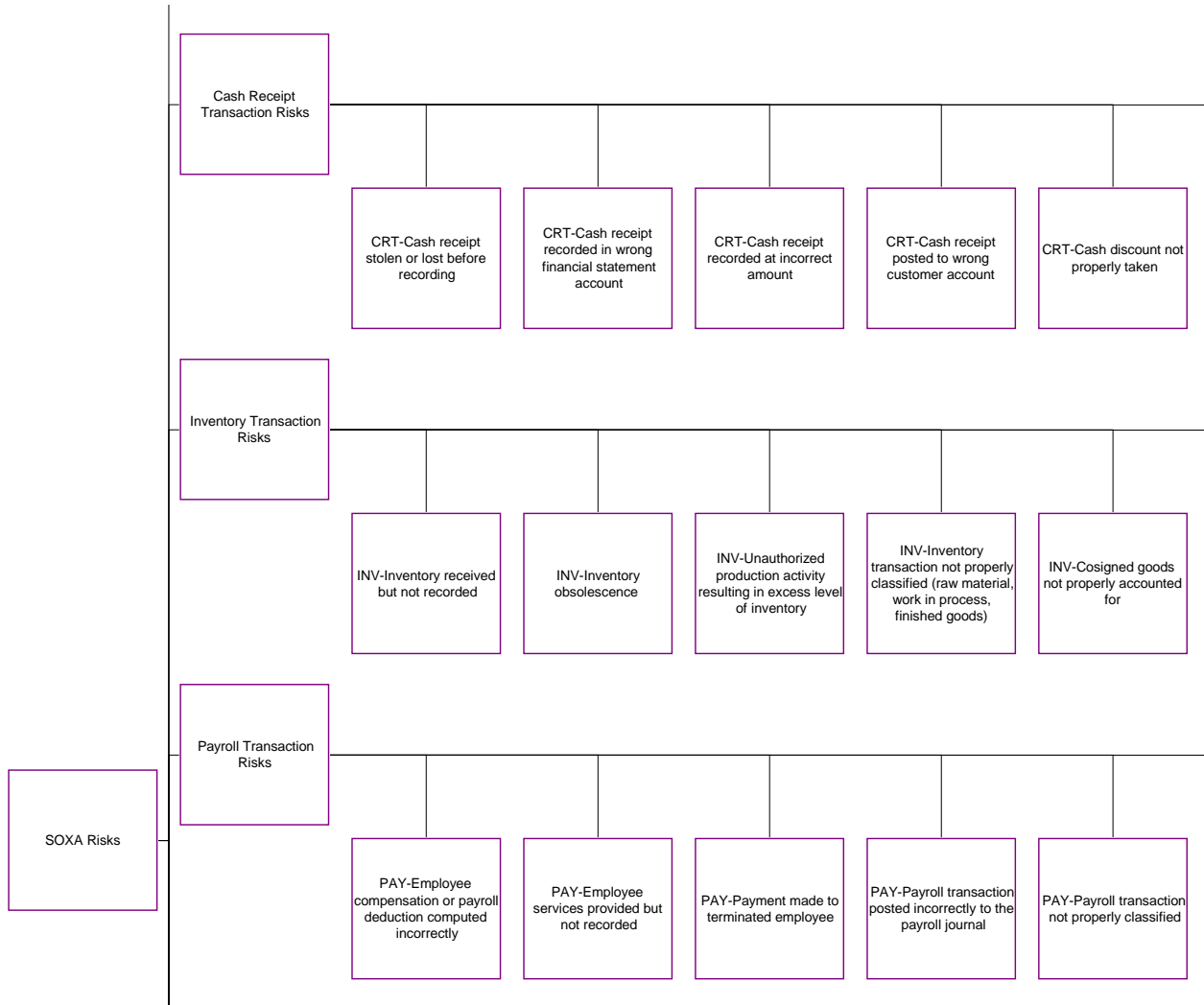
As one searches through existing or "as is" models to identify where risks of achieving Sarbanes-Oxley compliance can occur, a Risk Model can be a great help. It structures the primary risks identified in processing financial transactions.

The Risk Model is an effective interactive analysis tool for structuring the risk investigation exercise. Its high-level broad categories keep the investigating team from concentrating on a single problem area. The Risk Model also assists with keeping track of which causes have been investigated, and which have the greatest impact on the financial processes.

The Risk Model helps to insure comprehensive analysis supported by visual inspection, showing that all causal groupings have been thoroughly analyzed. This prevents significant causes from being overlooked.

Following is a partial example of a Risk Model provided with Sarbanes-Oxley Express:

Financial Transaction Risks

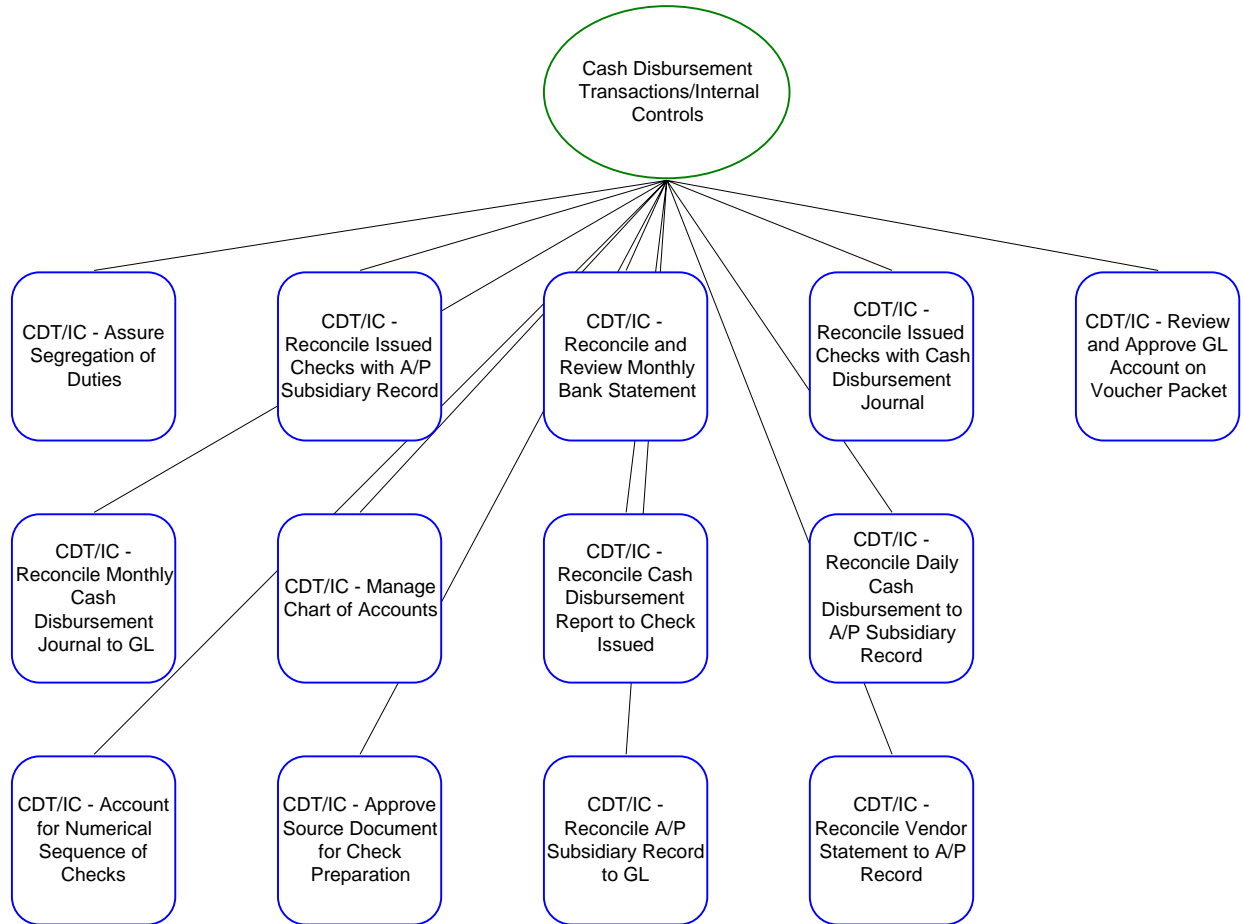


A Risk Model example from Sarbanes-Oxley Express

Controls

Understanding your internal audit controls and applying those controls to your financial operating and reporting processes is the heart of the Sarbanes-Oxley Act. Once established, the organization will have a system of integrated elements, including people, structure, processes, and procedures, acting together to provide reasonable assurance that an organization addresses the risks that are inherent in their financial processes.

The following model provides a list of controls that will mitigate risks inherent in financial processes that are responsible for Cash Disbursement Transactions:



A Process Model of the Control activities in Sarbanes-Oxley Express

Association Grid

The single source repository structure allows for defining, analyzing, and assessing the necessary relationships, such as:

- audit objectives, risks and controls
- financial operating and reporting processes
- responsible organizational participants

The following example displays objectives to internal control activities for Cash Receipt Transactions:

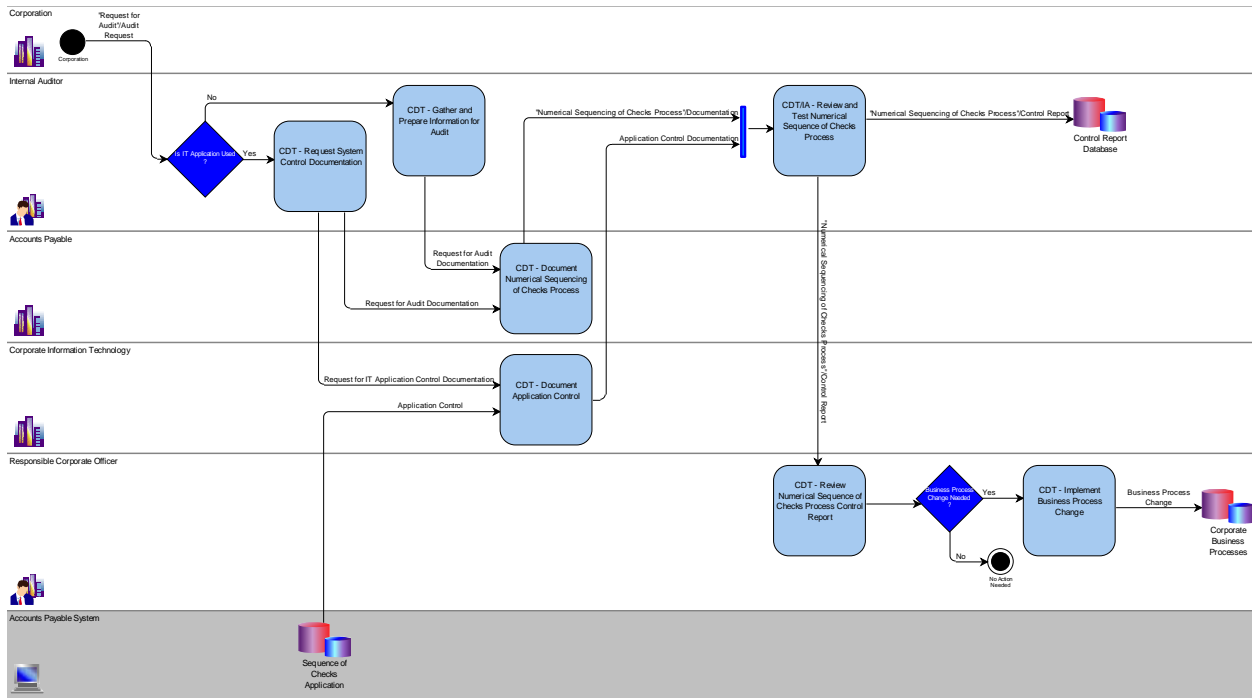
| Object Association from Goal to Activity | CRT/IC - Assure Checks are Restrictively Endorsed | CRT/IC - Document Process for Specifying Cash Discounts | CRT/IC - Handle Complaints Independently | CRT/IC - Manage Chart of Accounts | CRT/IC - Prepare and Review Monthly Bank Reconciliation | CRT/IC - Prepare Customer Statements on a Scheduled Basis | CRT/IC - Prepare Daily Cash List | CRT/IC - Reconcile A/R Subsidiary Ledger to GL | CRT/IC - Reconcile Cash Receipt Journal to GL | CRT/IC - Reconcile Daily Cash Receipt to A/R Subsidiary Ledger | CRT/IC - Reconcile Daily Remittance Report to Control Listing of Remittance Advice | CRT/IC - Reconcile Daily Remittance Report w/Postings to A/R Subsidiary Ledger | CRT/IC - Reconcile Daily Remittance Report w/Postings to Cash Receipt Journal | CRT/IC - Reconcile Monthly Bank Statement | CRT/IC - Review Customer Complaints | CRT/IC - Review Customer Monthly Statement Complaint Process Control Report | CRT/IC - Review Daily Cash Receipt Posting to A/R Subsidiary Ledger Reconciliation Process Control Report | CRT/IC - Review Monthly Bank Reconciliation Process Control Report | CRT/IC - Review Monthly Bank Statement | CRT/IC - Review Monthly Statement Process Control Report | CRT/IC - Review Sales Invoice Control Report | CRT/IC - Review Sales Sequencing Process Control Report | CRT/IC - Segregate Duties | CRT/IC - Segregation of Duties | CRT/IC - Use of Lockbox System | CRT/IC Prepare Daily Cash List |
|--|---|---|--|-------------------------------------|---|---|-------------------------------------|--|---|--|--|--|---|---|-------------------------------------|---|---|--|--|--|--|---|---------------------------|-------------------------------------|-------------------------------------|--------------------------------|
| Authorization | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Classification | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Completeness | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | |
| Posting/Summarization | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| SOXA Objectives | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Timeliness | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Validity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| Valuation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

An Association Grid from Sarbanes-Oxley Express

Internal Control Audit Workflow Model

Following is an Internal Control Audit Workflow Model for the Review and Test Numerical Sequence of Checks Process. Sarbanes-Oxley Express provides detailed Workflow Models for internal as well as external audit processes and procedures. Additionally, detailed Workflow Models for financial reporting are provided.

Review and Test Numerical Sequence of Checks Process



An Internal Control Audit Workflow Model from Sarbanes-Oxley Express

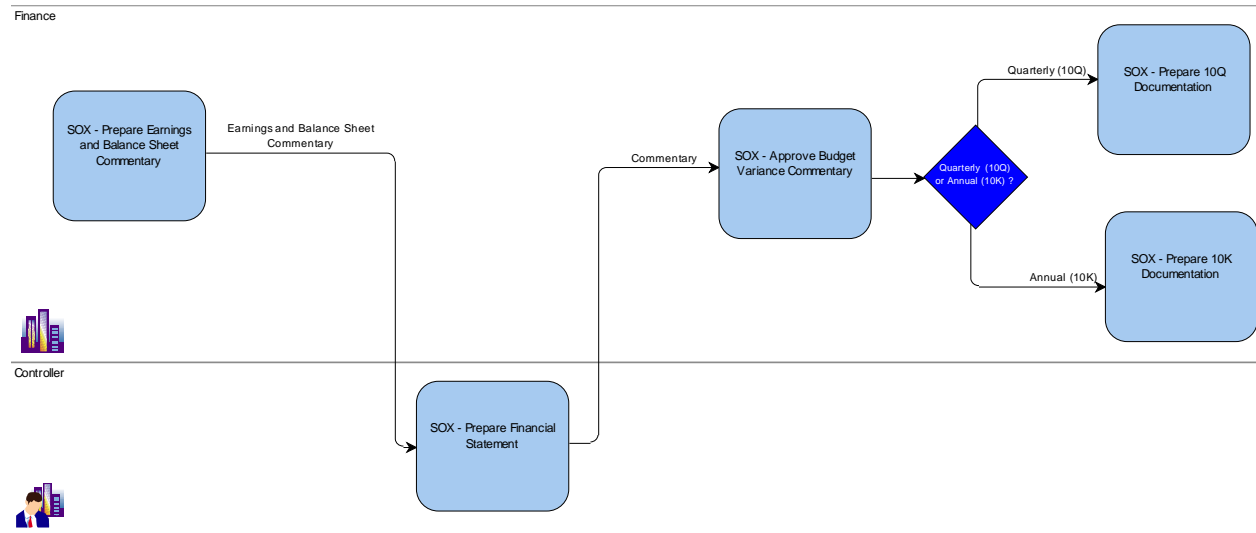
Financial Reporting

The objective of the Financial Reporting dimension of the COSO Integrated Framework is to insure that published financial statements are being prepared reliably. Sarbanes-Oxley Express has documented a framework for financial reporting. Each of the activities within the framework contains a nested Workflow Model describing the activity in detail.

Financial Reporting Framework Workflow Model

Sarbanes-Oxley Express contains a model describing the process for producing financial reports during each reporting cycle. The Workflow Model below describes the activities involved and the parties responsible for each activity.

Financial Reporting Framework

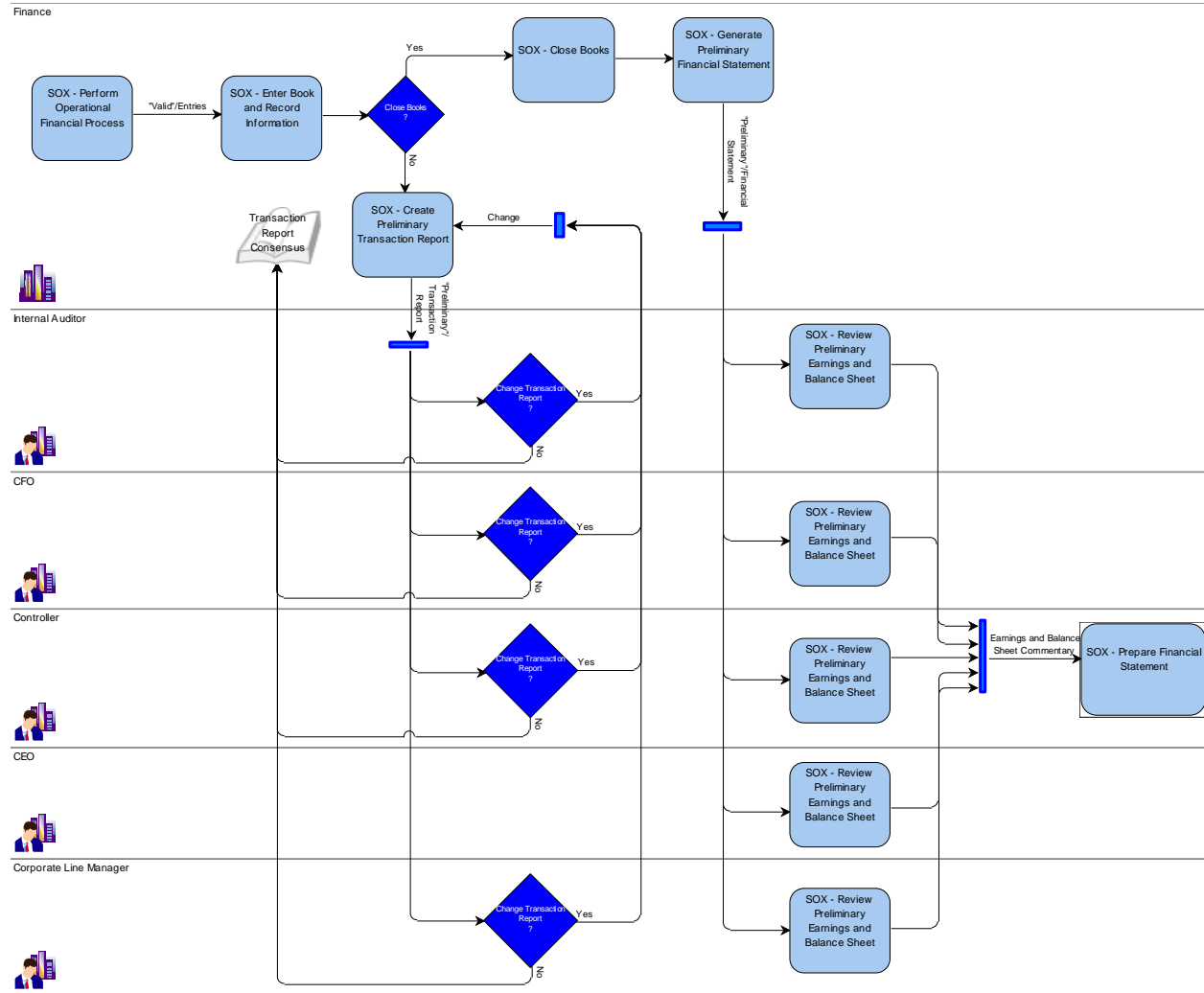


The Financial Reporting Framework Workflow Model from Sarbanes-Oxley Express

Nested Financial Reporting Workflow Model

To present the detail necessary for producing the financial reports Sarbanes-Oxley Express contains a nested workflow model for each activity within the financial reporting framework. The following example illustrates the process to Prepare Earnings and Balance Sheet Commentary.

Prepare Earnings and Balance Sheet Commentary (a component of the Financial Reporting Framework)



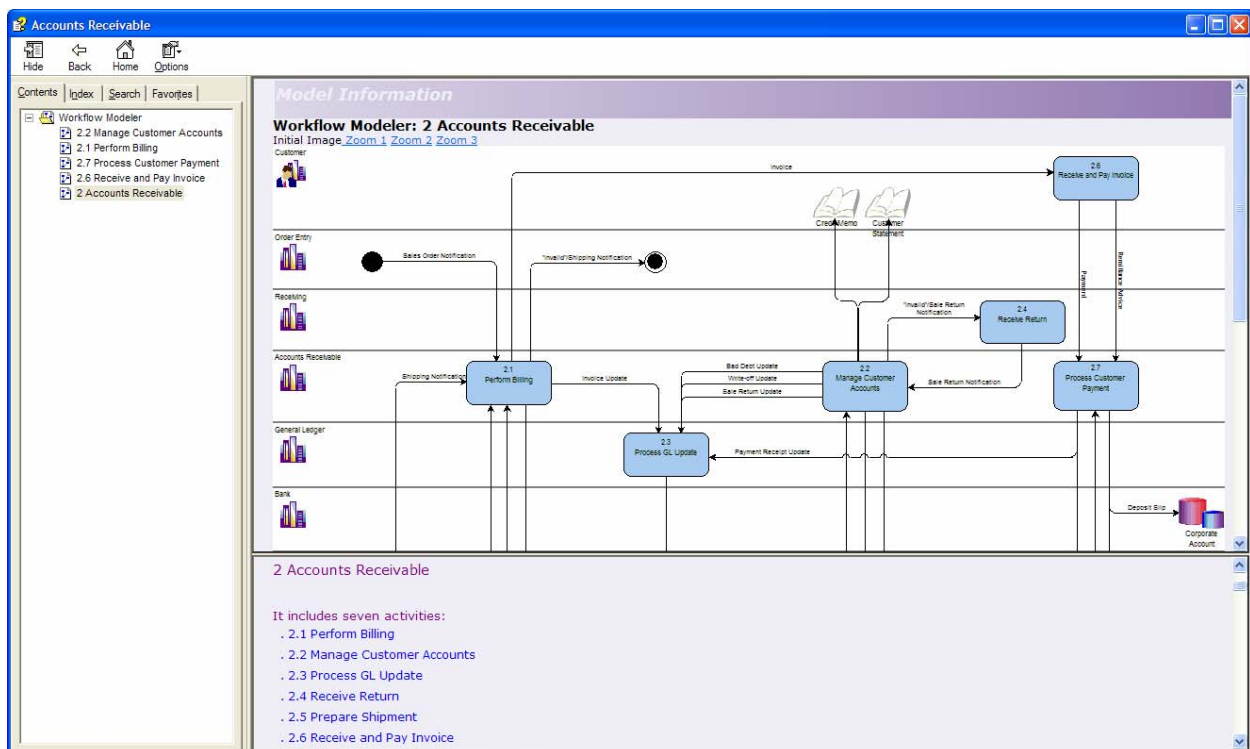
A Nested Workflow Model within the Financial Reporting Framework from Sarbanes-Oxley Express

Publishing

A major requirement for successful verification of compliant processes is the ability to communicate these processes. This issue was addressed in the September 2003 issue of CFO Magazine in an article entitled *The True Cost of Sarbanes-Oxley Compliance*. It stated, “In any given company, about 50 percent is work that puts in best practices and the other 50 percent is putting everything in a neat package for the auditors.” In addition to the auditors, compliant processes must be communicated to those who perform the process to ensure correct procedures are followed, and to those executives who own the process so they can evaluate the effectiveness of the financial controls.

ProVision contains an effective communication solution using its Interpreter and Publisher features. ProVision’s Interpreter enables users to generate narrative descriptions of models and all the objects included in the model along with the each object’s links and properties. Its simple English interpretations of model content provide an easily-understood representation of all or part of the model, which can be distributed to all interested personnel. Together, the visual models and their accompanying interpretations provide a consistent and easy to understand depiction of the COSO dimensions of operations, compliance and financial reporting.

ProVision provides a convenient and easy to use publishing capability that allows quick publication of an integrated MS Word, HTML or printed document. All, or a subset, of the Sarbanes-Oxley Express models and interpretations can be selected for publication. Once a publication is generated in one of these three formats it can be accessed by any interested party and does not require the reader to have ProVision. Below is a sample of an HTML file generated from ProVision:



An HTML sample from Sarbanes-Oxley Express

Sarbanes-Oxley Express Benefits

Based on the information provided about ProVision and Sarbanes-Oxley Express, the following items are key to success:

1. Sarbanes-Oxley Express provides an implementation plan for compliance.

Proforma is experienced in the practice of analyzing and evaluating both current and future process workflows in an accelerated manner. This experience, as well as the business knowledge available in the Sarbanes-Oxley Express repository, can help organizations quickly develop an implementation plan for compliance with the Sarbanes-Oxley Act.

2. The Sarbanes-Oxley Express repository contains a pre-built framework of financial operating and reporting process models.

The workflow models in the Sarbanes-Oxley Express repository will accelerate the required process documentation efforts by using pre-built framework models. These models can also be used as the basis for improving financial operation processes within the organization.

3. The Sarbanes-Oxley Express repository contains a pre-built framework of audit controls and procedures for compliance (based on COSO and GAAP).

Audit controls and procedures have been developed to cover all of the COSO-defined financial transactions. These controls and procedures can be incorporated into financial operating and reporting processes to insure compliance with the Sarbanes-Oxley Act.

4. Sarbanes-Oxley Express provides financial process and control transparency using ProVision's ability to publish and communicate processes and procedures.

ProVision's models, interpretations, and publisher make processes and procedures visible across the entire organization. The contents of the Sarbanes-Oxley Express repository can be published electronically and made available for review and attestation. Repository contents can also be ported to word processing software for hard copy publication. This automated feature insures that documentation is up-to-date with the most recent version of the repository.

5. Sarbanes-Oxley Express's financial processes, controls and procedures are based on an integrated and auditable repository within a visual modeling environment.

ProVision's repository serves as a single source of accurate information. Its visual modeling environment provides a clear representation of this knowledge to ease understanding of the organization's financial processes and controls.

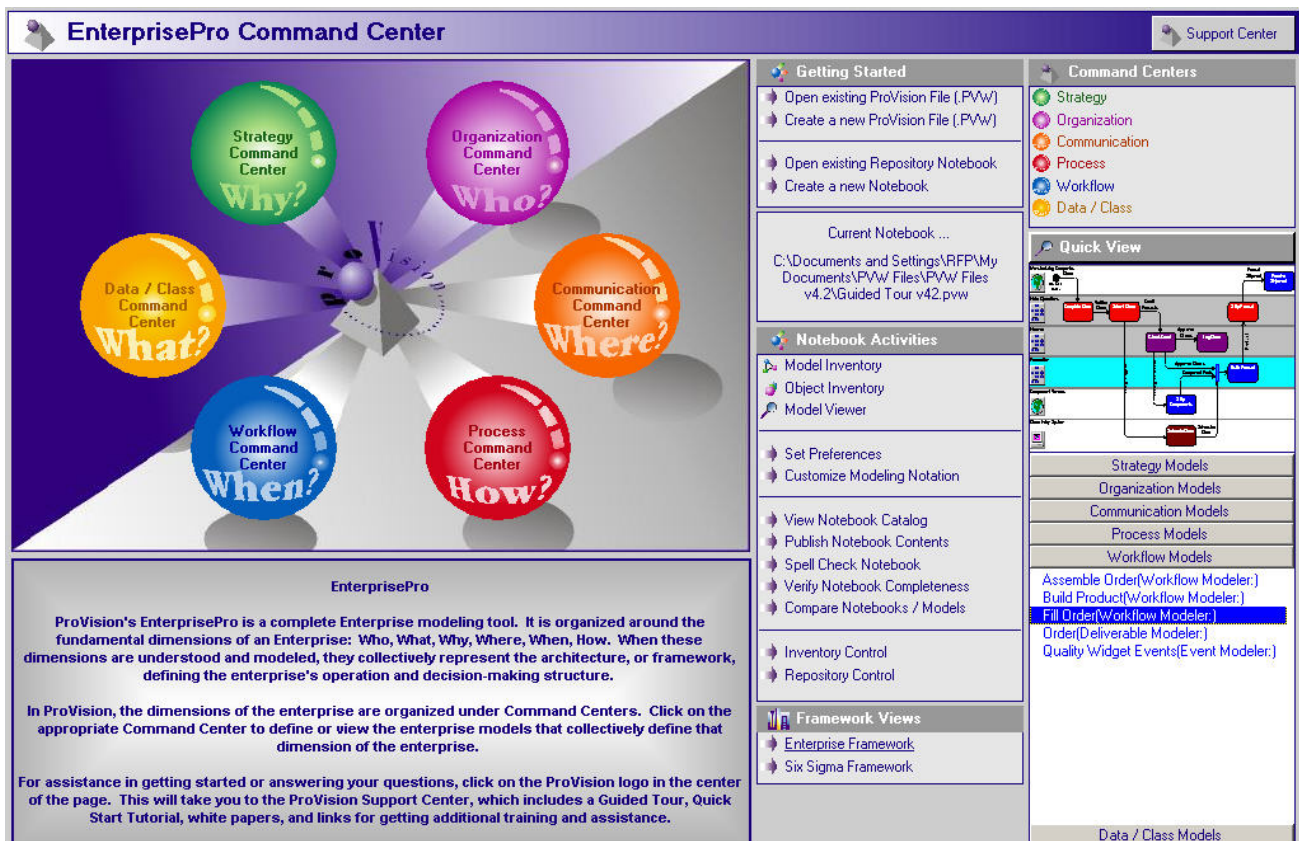
Other ProVision Features

The models housed in ProVision provide businesses with a financial compliance framework. This fundamental information is kept in a ProVision's repository -- a well-defined database that integrates all of this information.

As models are built, information is added to a repository that maintains the interrelationships (such as who is responsible for a given task, or what data is needed in order to perform a specific activity). Data from the repository is available for reuse. For example, once an organization is defined as a participant in a given process, it can simply be reused from the repository if that organization participates in another process.

The repository will save other forms of rework if, for example, a change to Sarbanes-Oxley is mandated by the courts or a user customized the models provided in Sarbanes-Oxley Express. If the process models were built with pencil and paper or even Visio, and the change appears in ten process models, then changes must be made in 10 places. With ProVision a user changes an object once and it will be changed in every model where that object appears.

ProVision is a Windows-based tool designed to be intuitive for Microsoft Office users. It builds a set of visual models that describe all aspects of an enterprise.



ProVision's main command center, organized around primary dimensions of the enterprise architecture.

The ProVision Enterprise Portal is a powerful graphical user interface for the ProVision tool set. This easy-to-use web-like portal provides an intuitive way to graphically model, view and

improve all aspects of an enterprise. With the Enterprise Portal an organization can focus on each of the fundamental business dimensions—who, what, why, where, when and how—through six integrated command centers.

It should be noted here, that many ProVision users do not need to define all these model types. Many build only one -- the Workflow model, which visually describes a business process, its participants and its deliverables. If someone is simply documenting a process, he does not need all the models that a database designer needs. The ProVision Suite offers either EnterprisePro that builds 21 different types of models, or ProcessPro, a lower-cost alternative that allows users to build only four model types (including the Workflow Modeler). For Sarbanes-Oxley, ProcessPro may be adequate since its models are the ones needed by users who are simply focused on process documentation and improvement. Both ProcessPro and EnterprisePro can be extended with the AnalyzerPlus simulation capabilities.

ProVision has many additional features designed for process documentation and analysis:

- An interpreter that translates each model into simple English at the click of a button
- Nesting of models (some call this drill-down)
- Simulation of processes before and after being brought into compliance
- Off page connector capability allows for representing horizontal handoffs and data flows across Accounting Systems
- Instant “where-used” list for any object
- Association Matrices that show how various objects relate to each other
- Ability to attach non-ProVision artifacts to any object in ProVision
- Model comparison
- Quality checkers for spelling and completeness
- Zooming and Panning functions, useful when building large models
- The ability to customize each model’s look, feel and terminology to support an organization’s own standards and methodology
- A drawing palette and gallery so basic models can be easily enhanced
- Automated numbering of objects
- An auto layout function
- Customized reporting
- The ability to publish to both Word and HTML
- Use of standard Windows print drivers, so models can be printed on any device that Windows supports.
- Print Preview, just like MS Office
- Instant e-mail for sending models to other ProVision users
- Contextual Help