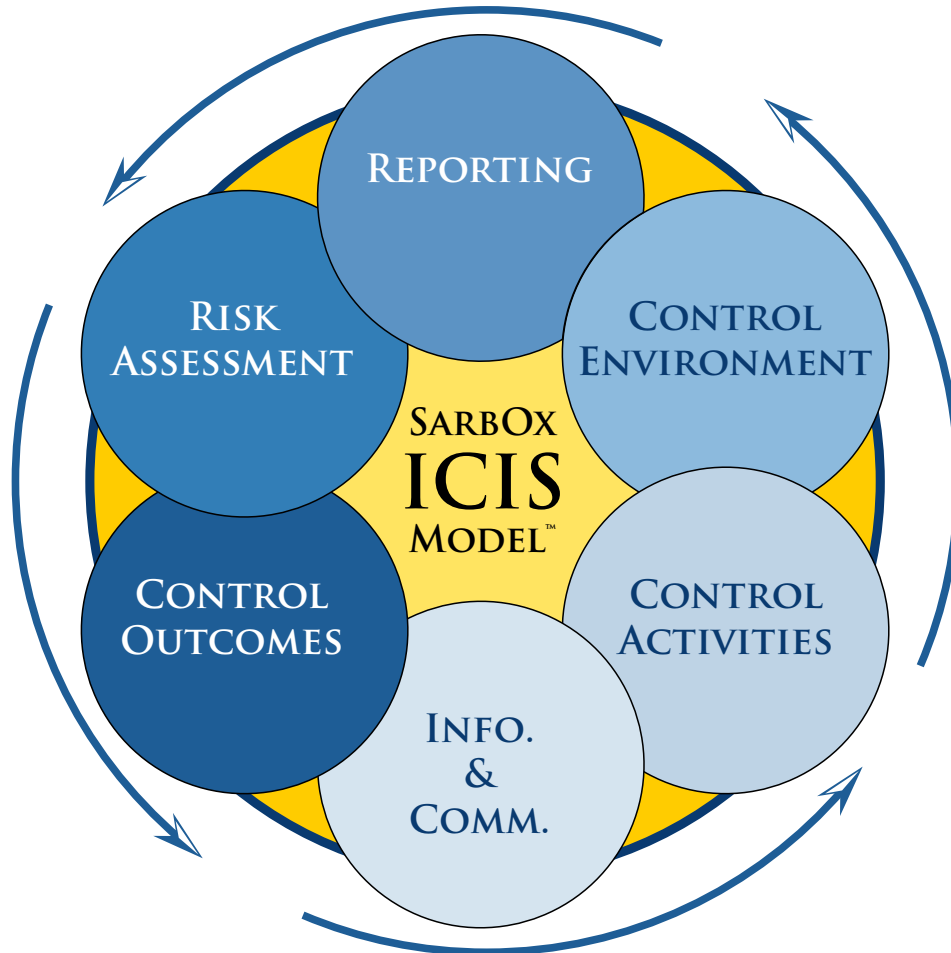


PDI SARBOX
INTERNAL CONTROL INDEX SURVEY MODEL (ICIS)™



INFORMATION & COMMUNICATION

- Mission & Values
- Support
- Access
- Explanation
- Codes of Conduct

- REPORTING**
- Likelihood
 - Trust/Confidence
 - Pragmatic Advice
 - Improvement
 - Whistleblower Protection

CONTROL ACTIVITIES

- Performance Expectations
- Rewards
- Decision-Making Priorities
- Selection Process
- Openness

RISK ASSESSMENT

- Prevention
- Detection
- Management
- Measurement
- Documentation

CONTROL ENVIRONMENT

- Ethical Hotline Support
- Co-worker Support
- Management Support

CONTROL OUTCOMES

- Compliance
- Transparency
- Accountability
- Remediation
- Reputation
- Employee Loyalty
- Overall Effectiveness
- Overall Strategy

PDI SARBOX INTERNAL CONTROL INDEX SURVEY CONSTRUCT (ICIS)™

Assessing ethical environments and internal controls requires a multidirectional approach. High effectiveness ratings in each of these six dimensions, assures organizations that they have a relatively strong ethical environment in which applicable laws, regulations and compliance requirements are being respected.

Information and Communication

The PDi ICIS™ model begins with an assessment of the organization's mission statement and codes of ethical conduct. Unless employees are aware of and believe in the mission statement and the ethical standards they should follow, consistent ethical behavior and compliance will be problematic.

Control Activities

Formal policies remain wishful thinking until they are applied and aligned with organization systems, structures and employees. Of particular importance are selection processes to recruit ethical employees, compensation systems to reward ethical behavior, and protection of those reporting ethical problems.

Control and Reporting Environment

With the foundation of formal policy, systems and structures in place, the overall ethical climate of the organization can be assessed.

- Do executives, managers, ethical officers, and HR departments provide quality guidance when ethical problems are reported?
- Do employees take ethical responsibilities seriously and feel comfortable in discussing and reporting ethical concerns?
- Are ethical problems effectively resolved?

Risk Assessment

Opportunities and temptations to engage in unethical behavior are unavoidable, but this risk can be minimized through effective prevention, detection, management, measurement and feedback processes. This section assesses a brief set of the critical indicators for quality risk management.

Control Outcomes

Sarbanes Oxley is the capstone of a wave of legislation and judicial requirements demanding that organizations develop rigorous internal controls to:

- a. ensure that organizations develop an ethical culture of compliance, account ability, and remediation.
- b. ensure that organization reports give comprehensive and realistic accounts of business performance.

Ultimately Sarbanes Oxley and related regulations protect interests of all stakeholders by demanding reliable, transparent performance reports for accurate business assessments and valuations.

For more information, please visit our website: www.pdisurvey.com

**To get answers to specific questions or to get a price quote,
please contact us at 956-772-1212**