

dealing with sarb-ox and



enterprise applications

simple. smart. solutions.

## challenge

The Sarbanes-Oxley Act of 2002 (Sarbanes-Oxley) has caused sweeping changes to corporate governance, putting compliance at the very top of strategic and tactical agendas for most U.S. public companies.

Given current investment in enterprise applications, any proposed remedy that involves replacing or upgrading these systems is neither cost-effective nor operationally feasible in the required timeframes. Proposed solutions that limit user access due to system deficiencies in auditing can have a severe impact on day-to-day operations.

As organizations look at viable paths to compliance, technology will play a key role in solving these challenges. Meeting the needs and requirements of Sarbanes-Oxley, as well as any subsequent regulatory requirements, will require flexible technology that allows the auditing of internal controls, transactions, operating systems, file systems, networks and users.

## goals

MachenSoft, Inc. now offers the ESBUS Auditing Solution to help organizations meet the tactical requirements of Section 404 compliance, with robust, highly-configurable, enterprise auditing of virtually every system in the enterprise.

## compliance

# the challenge

## of Sarb-Ox

*"... protect investors by improving the accuracy and reliability of corporate disclosures made pursuant to the securities laws"*

-Public Company Accounting Reform and Investor Protection Act of 2002

(Sarbanes-Oxley)

## accountability

Considered by many to be the most significant change in federal securities laws in the United States since the New Deal, the Sarbanes-Oxley presents a wide range of challenges to the corporate executive ranks. Section 302 of the Sarbanes-Oxley act makes CEOs and CFOs personally responsible for the accuracy of the reported financial positions, eliminating the "I didn't know" defense.

As corporations develop and implement short and long-term initiatives to compliance, particularly Section 404 (Management Assessment of Internal Controls), it is clear that an organization's Enterprise Resource Planning (ERP) suite, the very system that generates the end financial statements, is at the center of this challenge.

To compound the situation, most ERP systems were written long before the required levels of auditing, documenting, testing and automating were required to meet the stringent requirements of Section 404. Many corporations are having to face a difficult decision; upgrade their ERP system to meet the tactical requirements of Sarbanes-Oxley compliance, or minimizing access to their mission-critical systems to the point of hindering the business.

Given that neither of these alternatives is viable, both from an operational as well as a timeframe standpoint, the only alternative left is to utilize new technology to patch the compliance gaps of the ERP vendors' offerings. This new breed of software allows transactions to be monitored and audited from a wide variety of protocols and systems and allows for highly-configurable audit trails and sign-off reports.

## compliance

## disclosure

# the solution

# of ESBUS

MachenSoft ESBUS is a revolutionary software suite that is allowing corporations to take control of their enterprise transactions and re-purpose them for auditing, integration, workflow, security, etc. ESBUS provides real-time events from virtually every system and every protocol imaginable.

The available module for Enterprise Auditing includes ERP, Windows Networks, Database, and Web auditing capabilities out-of-the-box. The easily configured system allows the flexibility to audit by User, Transaction, IP Address, Transactional Data, or any combination of these, providing true *point-in-time and WAS/IS auditing*.

# today

The screenshot shows the MachenSoft ESBUS web interface in a Microsoft Internet Explorer browser. The address bar shows <http://corpServ.machensoft.com/esbus/>. The page title is "Review Enterprise History Transactions -> LIVE -> AR10.1 -> Field Detail". The interface includes a navigation menu on the left with categories like Server Configuration, Integration Services, Discovery Services, Historical Services, Auditing Services, Logs & Text Files, Exception Objects, Online Books, and About ESBUS. The main content area displays a table of transaction details.

Element	Previous Transaction [10]	Selected Transaction [11]	Next Transaction [12]
Date	Mon Sep 20 08:33:05 CDT 2004	Mon Sep 20 10:52:09 CDT 2004	Wed Feb 09 08:42:46 CST 2005
IP Address	127.0.0.1	127.0.0.1	127.0.0.1
User	paul	paul	paul
Action	I	C	C
CUST2-ON	*	*	*
CUF-ACM-USR-FLD-01			
ACM-AGE-CRED-PCTR0_2			
CUD-CUSTOMER	4001	4001	4001
DUNNINGFIELDS-TAB	Dunning - Adv.0	Dunning - Adv.0	Dunning - Adv.0
ACM-AGE-CRED-PCTR0_3			
ACM-CB-DTL-DATE	I	I	I
ACM-VAT-CUST-TYPE_1			
OET-PRT-CHECK-FL	N	N	N
ACM-FIN-GRAC-DAYS	10	10	10
ACM-CREDIT-LIM	000000010000000	000000010000000	000000200000000
ACM-FIN-CALC-TYPE	N	N	N
ACM-TERRITORY	001	001	001
CUD-COUNTRY			
ACM-SGL-ORD-LIM			
ACM-NAT-FLAG			
CUF-ACM-USR-FLD-05			
ACM-OE-CUST2	OE Cust	OE Cust	OE Cust
CUST1-ON	*	*	*
ACM-CREDIT-LIM-DAT	20020904	20020904	20020904
SAV-NAT-CUSTOMER			
NAC-NAT-COMPANY			
PT-TMS-PROC-INDIC	N	N	

Solution

For more information on achieving your tactical and strategic Sarbanes-Oxley auditing goals, please visit us today at [www.machensoft.com](http://www.machensoft.com).

# [www.machensoft.com](http://www.machensoft.com)