
EXHIBIT
KEYS TO VALUE-ADDED SARBANES-OXLEY IMPLEMENTATION

Appreciate the goal of Sarbanes-Oxley.	Understand the fraud disease.	Aggressively address ethical attitudes and the potential for rationalizing fraud.	Go beyond simple Sarbanes-Oxley compliance to improve governance and controls.	Investigate and implement enterprise risk management (ERM).
--	-------------------------------	---	--	---