

EXHIBIT
Criteria for Selecting a SOX Compliance Solution

Feature	Description
<ul style="list-style-type: none"> ■ Multilevel entity, process, and account hierarchies 	<ul style="list-style-type: none"> ■ Many-to-many relationships between entities and processes, processes and risks, risk and controls, and so forth
<ul style="list-style-type: none"> ■ Configurable data elements 	<ul style="list-style-type: none"> ■ Configure fields without coding: add fields, remove fields, change the label, change the order, change the type (drop-down choices, calendar selector for date), set validation criteria
<ul style="list-style-type: none"> ■ Library of processes, risks, and controls 	<ul style="list-style-type: none"> ■ For adding new, copying from, and linking to
<ul style="list-style-type: none"> ■ Granular security, by organization, by process, by risk, etc. 	<ul style="list-style-type: none"> ■ Define read, write, delete, associate (link) permissions for each object—by entity, process, account, risk, control, and so on
<ul style="list-style-type: none"> ■ Audit trail: who, what (before, after), when 	<ul style="list-style-type: none"> ■ Determine at a glance what changes were made in the system in the past 24 hours
<ul style="list-style-type: none"> ■ Reporting periods: recording and instant retrieval and comparison of past assessments (read-only mode) 	<ul style="list-style-type: none"> ■ Lock down reporting periods within the system ■ Read-only access to past reporting periods within the system ■ Continued ability to view and report on past data
<ul style="list-style-type: none"> ■ Document management 	<ul style="list-style-type: none"> ■ Full document-management system with security, version control, audit trail, check-in/check-out capability
<ul style="list-style-type: none"> ■ Workflow: multilevel certification, dynamic task assignment, electronic sign-off/locking 	<ul style="list-style-type: none"> ■ Design multilevel, flexible workflows for documentation review, testing, assessments, and certification
<ul style="list-style-type: none"> ■ Reporting 	<ul style="list-style-type: none"> ■ Built-in, simple, easy-to-use reporting ■ Reports should allow rich interactivity and drill back into the application
<ul style="list-style-type: none"> ■ Enterprise-wide deployment 	<ul style="list-style-type: none"> ■ Scale to handle thousands of users ■ Continuous service (failover and load balancing) ■ Thin client, Web-based architecture