

At Cost Advisors, our clients come first

Risk Management, Fraud & Recovery

Since 1999, we have been helping a diverse range of public and private companies manage risk and improve their business processes. Whether we're rebalancing a company's internal audit process or turning SOX compliance into a business advantage, we put our clients' needs first. That means we commit to a scope, schedule and resources at the onset of each project. Then, we follow through with a cost-effective solution that meets each client's objectives—on time and within budget.

What sets us apart?

Our clients are repeat customers

Our clients come to us for service that is objective, competent and discreet. They come back because they like our results. We are proud of the long-term, deep relationships we have with numerous prominent companies.

Our consultants are professionals with industry credentials

Collectively, our team has over 100 man-years of experience with business processes, risk management, internal controls and testing. Our people are CIAs, CMAs, CFEs, Licensed Private Investigators, etc.

Our fees are based on the value we add

Client satisfaction is our first priority. To that end, we ensure that our services add more value than cost to our clients' businesses. We don't charge our clients for our learning time or in-town travel time, unless these costs have been pre-approved.

We take industry experience a step further

We are constantly expanding our knowledge, staying current on changing government regulations and industry trends, and sharing what we know. For example, we have applied our skills with the Sarbanes-Oxley Act to author a guidebook called *SOX Illustrated*[™] and developed a software application called SarbOxPro[®] to help companies manage SOX compliance more efficiently. We also teach classes to the Oregon Society of CPAs.

Our tools are designed to fit our clients' businesses

Using our proprietary data-mining software, Reperio[™], we can tap over 300 queries to review recorded transactions and identify errors or fraud more efficiently than with off-the-shelf technology.

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Industry credentials: defined

CIA: The Certified Internal Auditor designation is issued by the Institute of Internal Auditors and is the only globally accepted certification for internal auditors. It is the standard that individuals use to demonstrate their competency and professionalism in the internal auditing field.

CMA: The Institute of Management Accountants awards the Certified Management Accountant certification to professionals who have achieved a professional competency in the field of Management Accounting. CMAs have mastered a comprehensive body of knowledge by demonstrating six key skill levels—knowledge, comprehension, application, analysis, synthesis and evaluation—in the following areas:

- Business Analysis (economics, internal controls, quantitative methods, financial statement analysis)
- Management Accounting and Reporting (budget preparation, cost management, performance measurement, external financial reporting)
- Strategic Management (strategic planning, corporate finance, decision analysis, investment decision analysis)
- Business Applications (all of the above, plus organization management, behavioral issues, ethical considerations)



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Our proven framework ensures success

Our clients count on us for proficient, high-quality project management skills that are rooted in a consistent and reliable framework. Based on five key principles—Governance, Risk Assessment, Prevention, Detection and Reporting—this framework allows us to look at all sides of a problem, explore root causes and use a feedback loop to improve the process. It also ensures we address all of our client work in the most thorough and cost-efficient manner.

Our services are confidential and flexible

Whether we're providing co-sourced or fully outsourced services, we adhere to the professional standards of confidentiality and integrity required by our certifications and association memberships. We back this up with a detailed non-disclosure agreement. Further, we protect the privacy of our clients' data by using data encryption.

We're professional and discreet

We respect our clients' routine operations, taking care not to disrupt client staff during busy times like month-end closing, financial statement preparation and new system implementations.

We provide suggestions for improvement

We pride ourselves on giving timely and concise recommendations that are based on a cost/benefit model aligned with our clients' business objectives. We strive to empower our clients with the knowledge, processes and tools they need to improve operations and increase shareholder returns. Ultimately, we're problem solvers invested in our clients' successes.

Our framework



Getting started with Cost Advisors

If you're ready to get started with us today, call us at **503.646.3500** or visit our website at **www.costadvisors.com**.

Industry credentials: defined

CPA: A Certified Public Accountant is an accountant who has satisfied the educational, experience and examination requirements of his or her jurisdiction necessary to be certified as a public accountant. CPAs audit financial statements and serve as consultants in many areas, including tax, accounting and financial planning.

While some of our individual employees are CPAs, Cost Advisors, Inc. is not registered with any state as a CPA firm and is not authorized to perform public accountancy, compilation or attestation services. Consequently, we do not perform these services.

CFE: Issued by the Association of Certified Fraud Examiners, the CFE credential is the globally preferred certification for an anti-fraud professional. CFEs specialize in detecting, deterring and investigating fraud. CFEs have a unique set of skills that are not found in any other discipline; they combine knowledge of complex financial transactions with an understanding of law, criminology, investigation and an ability to resolve and reduce opportunities for fraud, implement effective anti-fraud controls, continuously improve anti-fraud measures based on new risks and technologies, educate employees to deter fraud and report wrongdoing, resolve allegations or suspicions of fraud and assist in the recovery of fraud losses.

Licensed Private Investigator: A licensed private investigator is a person who is licensed by the State of Oregon and who engages in the business of obtaining or furnishing, or who solicits or accepts employment to obtain or furnish, information about: (a) Crimes or wrongs done or threatened against the United States or any state or territory of the United States; (b) The identity, habits, conduct, business, occupation, honesty, integrity, credibility, knowledge, trustworthiness, efficiency, loyalty, activities, movements, whereabouts, affiliations, associations, transactions, acts, reputation or character of any person; (c) The location, disposition or recovery of lost or stolen property; (d) The cause of or responsibility for fires, libels, losses, accidents, damages or injuries to persons or property; or (e) Evidence to be used before any court, board, officer, referee, arbitrator or investigation committee. At Cost Advisors, our practice is limited to the detection and investigation of white-collar crime.