

A photograph of three men in business suits looking at a document together. The image is overlaid with a semi-transparent purple filter. The man on the left is looking down at the document. The man in the center is looking at the document. The man on the right is looking at the document and has his hand on it.

Mandate APOLLO

Dynamic Practice Risk Management System

**“Management Tool For Practice, Engagement, Project, People,
Risk and Activities”**

www.mandatesystem.com

Background

- Effect of Sarbanes–Oxley Act of 2002, Public Law 107–204 after the Enron and Arthur Anderson indictments
- White collar crime is investigated and punished with criminal provisions
 - Keeping Investors Informed and Avoiding Accusations of Fraud
 - Document Retention Policies
 - Whistleblower Protection
 - Professional conduct for the Attorneys and Auditors who represent companies before the SEC

Worldwide Effects

- Auditors and Attorney burden with stringent regulatory compliance and increase changes including risk of criminal prosecution on oversights
- Changes in Accounting rules and standards
- Existing Practice Management tool can not address Project Risk Management needs.

Results of the Sarbanes-Oxley Act



U.S. Securities and Exchange Commission

SEC Censures Dutch Ernst & Young Firm and Orders It to Pay \$400,000 Civil Penalty

FOR IMMEDIATE RELEASE



U.S. Securities and Exchange Commission

SEC, NYSE, NASD Fine Five Firms Total of \$8.25 Million for Failure To Preserve E-Mail Communications

FOR IMMEDIATE RELEASE
2002-173

Washington, D.C., December 3, 2002 — The Securities and Exchange Commission, the New York Stock Exchange and NASD today announced [joint actions](#) against five broker-dealers for violations of record-keeping requirements concerning e-mail communications. The firms consented to the imposition of fines totaling \$8.25 million, along with a requirement to review their procedures to ensure compliance with record-keeping statutes and rules.

Each of the firms - Deutsche Bank Securities Inc.; Goldman, Sachs & Co.; Morgan Stanley & Co., Incorporated; Salomon Smith Barney Inc.; and U.S.



U.S. Securities and Exchange Commission

SEC Charges KPMG and Four KPMG Partners With Fraud in Connection With Audits of Xerox

SEC Seeks Injunction, Disgorgement and Penalties

FOR IMMEDIATE RELEASE
2003-18

Washington, D.C., January 29, 2003 — The Securities and Exchange Commission today sued KPMG LLP and four KPMG partners - including the head of the firm's department of professional practice - in connection with the audits of Xerox Corp. from 1997 through 2000. The Commission's action, filed in federal district court in New York, charges the firm and four partners with fraud, and seeks injunctions, disgorgement of all fees and civil money penalties.



U.S. Securities and Exchange Commission

SEC Sues Former and Current Qwest Employees for Fraud

FOR IMMEDIATE RELEASE
2003-25

Washington, D.C., Feb. 25, 2003 — The Securities and Exchange Commission today filed civil fraud charges against eight current and former officers and employees of Qwest Communications International Inc., alleging that they inflated the company's revenues by approximately \$144 million in 2000 and 2001 in order to meet earnings projections and revenue expectations. The

Partners' Concerns

- **How do I cope with the effects after Sarbanes-Oxley Act ?**
 - **Growing demand for transparency**
 - **Possible prosecution on employee's activities or oversights**
 - **Avoiding accusations for fraud**
 - **Complexity on Document Preservation**

Partners' Concerns (continue)

- **How do I generate more fees in this shrinking market environment?**
 - What is the my workforce composition?
 - Am I making the best use of my staff?
 - Is there room to cut cost?
 - Is there room to do more with current staff level?
- **What level of effectiveness is my “operation”**
 - Is it on track?
 - Any room for improvement?
 - If something goes wrong, can I easily identify the problem and intervene before it is too late?
 - Any deviation on the “Big Picture” reported?

Market Demands

- A tool that enable the management team
 - to **direct** and **control** all activities within the company
 - to facilitate dynamic feedback on both *good* and *bad* result
 - to provide a bottom up perspective with complete transparency

Market Demands (cont)

- An automated tool beyond a functional software and helps the management to
 - **Maintain directive** but not damage control
 - **Manage in real time** but not aftermath
 - **Get reliable information** but not verbal interpretation
 - **Have a complete picture** but not selective or partial
 - **Perform proactive drilling** but not status reporting
 - **Have a single enterprise wide system** but not fragment integration

What is “Mandate APOLLO”?

- Mandate PRMs is a Practice, Risk and Engagement management tool which enable Partners to
 - Acquired intelligent on all engagement related activities
 - ✓ by all staff
 - ✓ across all disciplines
 - ✓ at all locations
 - ✓ Ensure control and proper execution of duty
 - ✓ Instill transparency
 - Decision Support System
 - Transform “Management By Trust” into “Management by Results”

What is “Mandate APOLLO”? (continue)

- **Mandate is a Productivity Booster**
 - **Monitor resources utilization and staff performance at a glance in Real Time**
 - Maximize staff performance
 - Make a best use of human, time and other resource
 - **Free managers from non-productive process tracking**
 - Speed up business process
 - Eliminate chase and wait - the biggest corporate wastage
 - Allow more time for important tasks
 - **Assist in goal setting and perform auto monitoring**
 - Help staff to meet performance expectation
 - Help staff to be organised
 - **Power yet easy to use Staff planning**

What is “Mandate APOLLO”? (continue)

- Mandate is a Risk Manager
 - **Track down all business related activities**
Provide a complete and reliable perspective from bottom up
 - **Forward warning provides room for crisis containment**
Alert manager to intervene when necessary
Signal on delay and failure of tasks
 - **Tag all documents and communication to the exact business transaction**
Allow speedy retrieval of complete documentation
Prevent possible legal implication
 - **Risk and Issue Log**
Tag to exact transaction
Maintain focus on providing speedy resolution

Design Principles

✓ People and activities focus

- Tracking on progress, time management, utilization, productivity and efficiency
- Forward alert enables intervention while the problem is still containable

✓ Simple to use

- Organic System design aligned to human behaviours and thinking process
- Short Learning Curve

✓ Proven performance

- Robust Engine build on MS SQL and Oracle

Design Principles (cont)

✓ Scalable enterprise model

- Multi-locations, multi industries and business units, only limited by hardware capacity

✓ Web Base

- Remote Access from anywhere, any machine connected via Internet or dial-up
- No client complication
- Support SMS, email alert and PDA access

✓ Prove of “Good Faith”