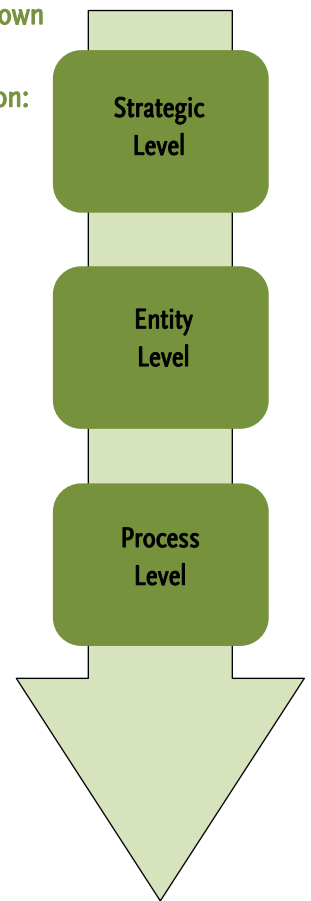


MANAGE YOUR RISK.

At Weaver, we understand the importance of focus, strategy and communication in performing assessments that are well planned, based on strategy, executable and measurable. We work closely with our clients to model services to fit their existing structure, process and staffing. We understand the importance of communication and integrate it throughout every step of the process.

A risk assessment allows you to determine critical information for your organization. It identifies systems that process, store or transmit critical information to discover vulnerabilities. It allows you to create new processes, controls and procedures for mitigating risk. At Weaver, we customize the risk assessment process to meet your company's specific objectives at the strategic, entity and process levels. Risk assessment is not always a template process where attributes can be entered into a spread sheet and the risk assessment completed. The types and formats deployed may be very different because of the size, culture and specific objectives.

Weaver utilizes a top-down approach to our risk assessments focusing on:



Types of Risk

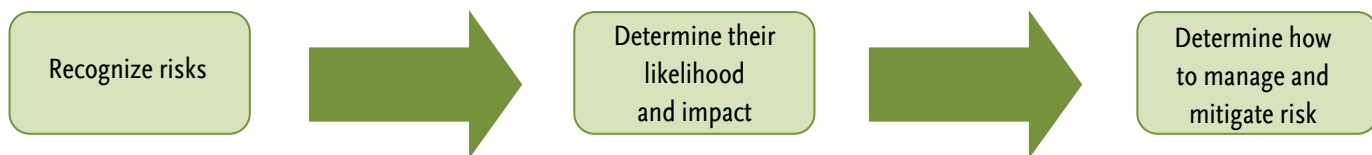
- Inherent
- Operational
- Economic
- Transaction
- Financial Reporting
- Rate of Change
- Materiality
- Complexity
- Fraud
- Regulatory
- Reputation
- Technology

Weaver identifies your most relevant operational and financial risks, and considers risk types affecting major systems controls. We focus on important risk factors such as:

- Asset protection
- Loss prevention
- Compliance with policies and procedures
- Fraud occurrence



The purpose of a risk assessment is to:



A high level risk assessment of all organization functions in order to identify the universe of potential internal audit areas is conducted. This process includes completing a risk assessment worksheet and providing ratings for each auditable identified area based on different types of risk. The evaluation will include a high level assessment of major systems and process areas identified by the organization to include a prioritized, risk-ranked internal audit universe. The audit universe results assist management in mitigating and managing risk.

The key to a successful risk assessment process is to plan your approach to identify and assign priority for mitigating potential risks, involve board and senior management, give those posing the greatest risk the most attention, and mitigate unacceptable vulnerabilities to ensure identified risks do not exceed risk appetite.

Risk Assessments are customized processes that should meet your organization's specific objectives including:

- Internal audit planning
- Compliance projects (i.e. SOX and other regulatory projects)
- Strategic planning
- General business planning

Risk is the degree of probability that an unfavorable event will significantly impact a functional area's ability to meet the organization's objectives. Types of risk assessments include:

- Information technology (IT)
- Information security
- Entity level
- Process level
- Internal audit
- Operational