



**Armanino Furnishes Retail Chain  
with Sarbanes-Oxley Expertise to  
Meet External Audit Deadlines**  
**Case Study**

## At A Glance

### Customer Profile:

A top luxury brand in the home furnishings marketplace turned to Armanino to help design, perform, and document compliance testing for Sarbanes-Oxley Act regulations. Working together with Armanino, the company completed its preparations for the external audit on time and with greater confidence in the results.

### Services

- Armanino Governance, Risk, and Compliance Consulting Services

### Benefits

- Delivered in-depth Sarbanes-Oxley expertise that complemented the current internal audit team
- Used compliance and audit best practices to design, test, and document controls
- Completed internal audit requirements on time to meet external audit deadlines

*“I really wanted someone who could integrate into the internal audit team quickly, take the lead on SOX testing, and who wouldn’t need constant supervision to get the quality of results we wanted. We got that and more with our Armanino consultant.”*

### -VP of Internal Audit and Compliance

Major Home Furnishings  
Retailer

## Challenge

Every company strives for healthy growth and profitability. But growth brings its own challenges, especially when it’s years of double-digit growth. For the internal audit and compliance team at a major home furnishings retailer, “keeping up with expansion is a constant challenge for our organization,” says the vice president (VP) of internal audit and compliance at the retailer.

One area that became a critical issue was staffing for Sarbanes-Oxley (SOX) Act compliance testing. “We were having problems getting the additional resources and technical expertise we needed to complete our SOX testing in advance of the external auditors coming in for the official audit,” says the VP of internal audit and compliance.

## Solution

Fortunately for the retailer, it knew where to turn for help: Armanino LLP, the largest independent accounting and consulting firm in California. Armanino’s Governance, Risk and Compliance (GRC) practice offers a range of services to help companies meet evolving regulatory and business requirements.

Armanino quickly provided the staffing augmentation the retailer needed. “The Armanino consultant was an ideal match in skills and experience for what we needed,” says the VP of internal audit and compliance. “I really wanted someone who could integrate into the internal audit team quickly, take the lead on SOX testing, and who wouldn’t need constant supervision to get the quality of results we wanted. We got that and more with our Armanino consultant.”

Working as part of the internal audit team, the Armanino consultant designed the SOX testing for the retailer, conducted the tests, and created documentation of the controls and testing for the external auditors. All of the efforts were completed over the course of a three-month period.

## Results

Relying on Armanino’s expertise and knowledge of Sarbanes-Oxley (SOX) audit best practices helped the retailer deliver a high-quality set of documentation to the auditors. “Because of Armanino’s responsiveness and expertise, we were able to meet all the deadlines for the external auditors,” says the VP of internal audit and compliance. “Plus we felt better prepared for the external audit than we’ve been in the past.”

With a successful audit under their belt thanks to help from Armanino, the internal audit and compliance team can focus on keeping pace with the growing company. The organization continues to rely on Armanino for occasional assistance with governance, risk and compliance efforts.

“Armanino has been a great partner for our company and for my team,” says the VP of internal audit and compliance. “I really appreciate the responsiveness, executive-level involvement, expertise, and reliability that we’ve gotten with Armanino.”

## About Armanino

Armanino provides an integrated set of accounting services—audit, tax, consulting and technology solutions—to a wide range of organizations operating both in the US and globally. You can count on Armanino to think strategically, to provide the sound insights that lead to positive action. We address not just your compliance issues, but your underlying business challenges, as well—assessing opportunities, weighing risks, and exploring the practical implications of both your short- and long-term decisions. When you work with us, we give you options that are fully aligned with your business strategy. If you need to do more with less, we will implement the technology to automate your business processes. If it’s financial, we can show you proven benchmarks and best practices that can add value company-wide. If the issue is operational, we’ll consult with your people about workflow efficiencies. If it’s compliance, we’ll ensure you meet the requirements and proactively plan to take full advantage of the changes at hand. At every stage in your company’s lifecycle, we’ll help you find the right balance of people, processes, and technology.

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