

Yoganandh & Ram LLP

Chartered Accountants

Risk Advisory Profile

About Us

- Established in 1990 – We specialize in Risk Assurance services, Information systems study & IT audits, Corporate Consulting and Taxation.
- We operate from 5 locations with 8 partners
- Our Credentials :
 - **Public Company Accounting Oversight Board (PCAOB - USA)** registered firm, with year-on-year peer review certifying the audit process – enabling us to audit public listed companies in USA
 - **ICAI Peer Review certified** firm
 - Empaneled with **Computer Emergency Response Team-India (CERT-in)**
 - Empaneled with **Controller of Certifying Authorities of India (CCA)**
 - Empaneled with **Royal Audit Authority (RAA) of Bhutan**

Our Strength



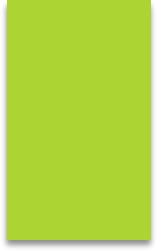
Over 27 years of standing in the profession

Team:

Our strength lies in our strong team of 80+ members from various professional fields such as

- Chartered Accountant (CA),
- Certified Information Systems Auditor (CISA),
- Certified Information Systems Security Professional (CISSP),
- Certified Internal Auditor (CIA)
- Company Secretary (CS),
- Management Accountant (CMA), and
- Certified Ethical Hacking (CEH)

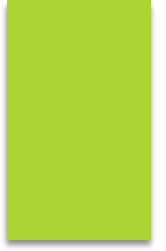
Our Clientele Industries – Risk Assurance



Clientele Industries

- Information and Communication Technology
- Managed Services
- Manufacturing
- Healthcare
- Automobile Ancillary
- Educational Institution
- Banks
- Insurance Companies
- Stock Broking

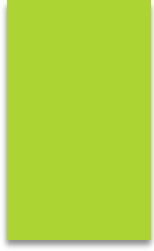
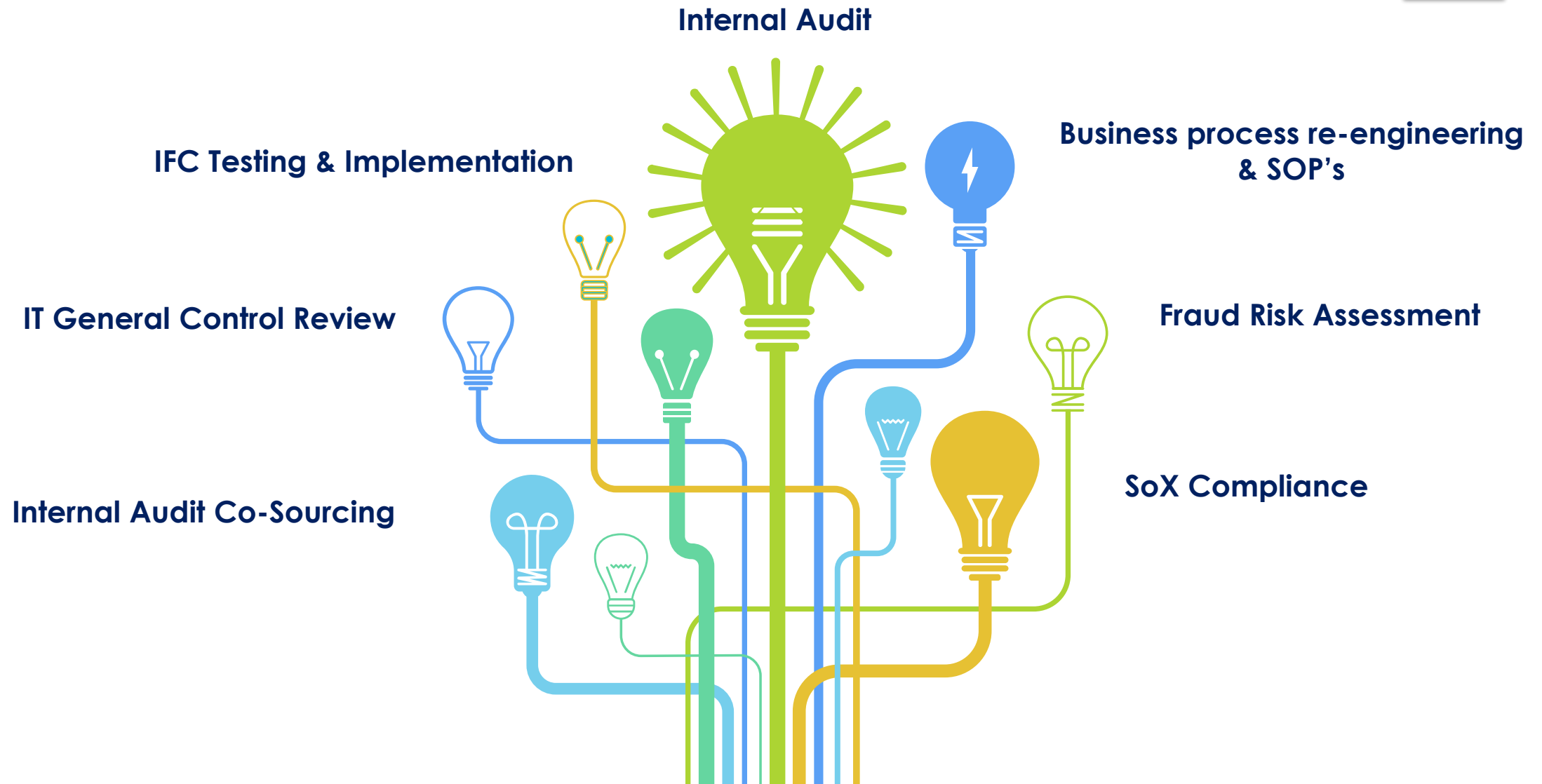
Services – Risk Assurance & Internal Audit



Various activities performed

- Revenue Assurance
- Procurement Audit
- Cost monitoring
- Operational Efficiency
- HR – Recruitment, Policies & Compliance Audit
- IT General Controls
- FA – Capitalisation & monitoring
- Receivables Audit
- Treasury
- Data Analytics

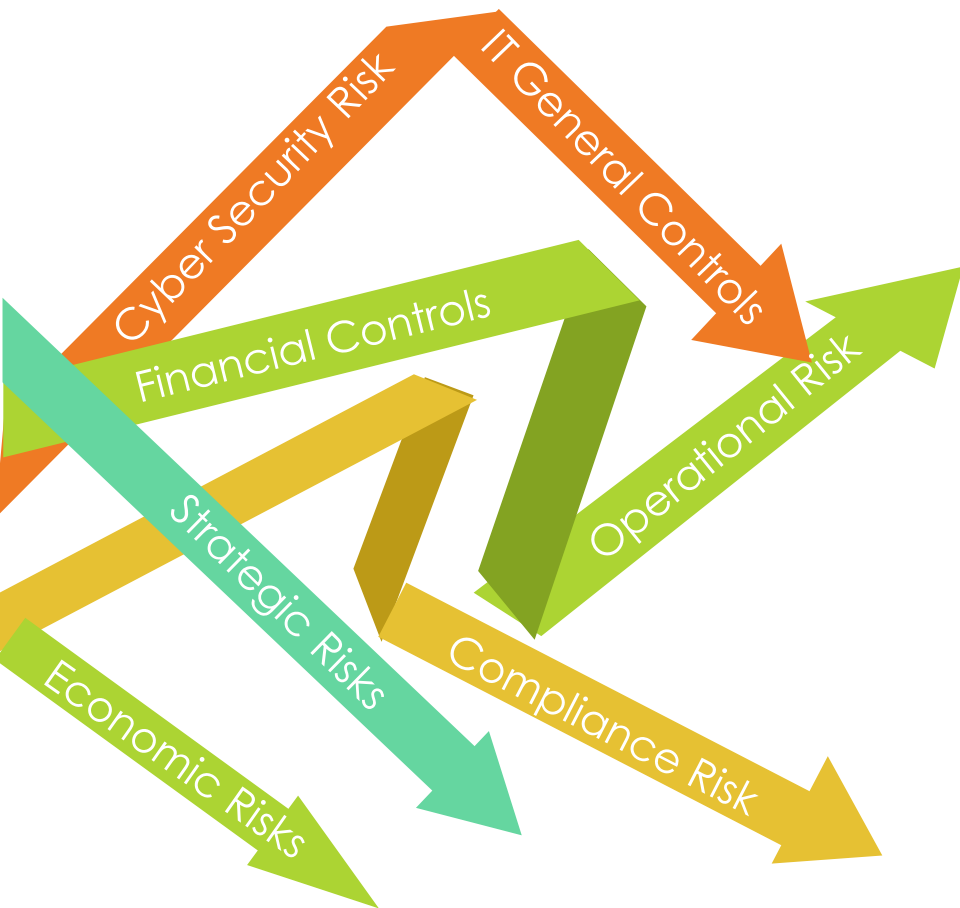
Services Offered



Risk & Internal Audit

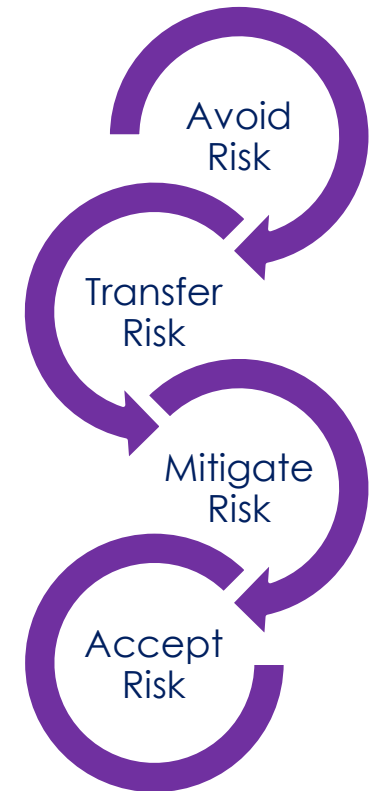
Organizations around the world face uncertainties. Most often, the *loss is not known until the convergence of the risk*. Internal audit and Risk assurance function, ensures the Organization is informed of the risks in and around its environment.

How much of your risks lurks below the Surface?



Why Internal Audit ?

- enables an organization to *MANAGE It's RISKS* that ever so keeps changing in the business landscape
- helps to *define the RISK APPETITE* - to accept, tolerate, or be exposed to risks at any given time.
- Catalyst for *IMPROVING GOVERNANCE*



Our Approach

Our “FOUR STEP” approach - **IDENTIFYING THE RISK** , **ASSESSING ITS IMPACT**, **RECOMMENDING CONTROLS** and **MONITORING** (review of the controls), enables risk governance and highlighting the core risks to address



- RANKING OF RISKS – Based on IMPACT ASSESSMENT (significance and the likelihood of it's occurrence)
- Deep dive to identify Root Cause - “ Design/ System /Operational ”
- Enabling implementation of “Preventive & Detective Controls”.
- Our Continuous Auditing approach helps in increasing the Organization's risk maturity and the approach to risks

Our Internal Audit Process Roadmap



Why Us

We have worked with organizations across sectors in assisting their internal audit needs.

A number of organizations have engaged us in developing specialized internal control and compliance frameworks for purposes of implementing best-practices / regulatory compliance and technology

Value Proposition



Our Reporting Structure

Audit Committee Presentation

- Key points summary with heat map
- Risk graph and categorization (H/M/L)
- Root cause analysis (Design/Operational/System)

Detailed report to Units

- Observation with risk rating & root cause
- Impact of the risk
- Recommendations to the Management
- Unit specific comments with agreeable timelines, for follow-up
- Risk Control Matrix

Action Taken Report

- Review of the actions taken and their status, relating to control gaps & deviations reported earlier

Our Leadership Team

MR. V PATTABHI RAM, Founder Partner

Co-Founder of the firm. A member of the three professional accounting bodies of India; his areas of specialization includes corporate finance and capital market. A regular speaker at the professional seminar circuit on areas relating to corporate finance, investments and markets, both in India and internationally. His consulting engagements include business and derivative valuations, financial planning and strategy mapping.

MR. N SRIDHAR, Senior Partner

A Fellow Chartered Accountant with over 25 years of experience, he has been in practice for over 2 decades with extensive experience in Audit, Taxation, Project Finance and US-GAAP related engagements. He also holds a Diploma in Information Systems Audit from ICAI.

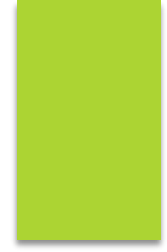
Engagement Team

- T Manoj Kumar Jain, FCA, CISA, CIA - Partner
- R Chandrasekhar, FCA, CISA, CISSP, CDCP - Head, IS Audit
- P Prasanna, ACA, - Manager, Risk Assurance
- Members from our strong team will be selected based on the requirement of the engagement

Client Interaction : P Prasanna, Manager

Escalation : T Manoj Kumar Jain, Partner

T Manoj Kumar Jain, FCA., CISA,, CIA,, Dip.IFRS (UK)
Partner



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- A fellow chartered accountant with 10+ years expertise in Internal audit, Taxation and Bank Audits
- Has hands on experience in internal audit and Financial Controls evaluation for clients in various industries including Manufacturing, Healthcare, Trading , Auto auxiliary and trading.
- Has hands on experience over 7 years, in managing Internal audit engagement of Indian ICT company listed in NASDAQ (which includes SOX compliance validation)
- Has experience in performing IS Audit in Banking and Insurance sector, and other regulatory driven audits
- Possess a strong knowledge of the COSO Internal Control – Integrated Framework, and IS Audit standards

R Chandrasekhar, FCA., CISA., CISSP., CDCP., ISO 27001LA., ISO 25999 SI.,
Head – IS Audit

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- A fellow chartered accountant with 15+ years expertise in Information Security and IT Audits of a wide variety of clients and industries
- He also has on-going experience in providing information security audit for banks, insurance companies and large enterprises and regulatory driven audits in the field of Information Security.
- He has experience in performing PCI-DSS Compliance Pre-Audits, ISO 27001 Pre-Audits, SSAE 16 Audits and Information Technology Act, 2000 compliance review.
- He is also a faculty for CISA and trainer in Information Security

P.Prasanna, FCA., Grad CS., FAFD (ICAI)
Manager – Risk Assurance

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- Has 7+ years expertise in Internal audit, Sarbanes-Oxley Act (SOX) compliance testing and fraud risk assessment
- Over 5+ years, in leading Internal audit engagement of Indian ICT company listed in NASDAQ, USA
- Has experience in performing process re-engineering , ERP implementation and risk management for large enterprises in industries including manufacturing, auto ancillary, medical and retail sector
- Possess a strong knowledge of SOX requirements, the COSO Integrated Framework, and comprehensive skills in data analysis
- He is also a Company secretary from the Institute of Company Secretaries of India
- He also holds a certification in Forensic Accounting and Fraud Detection issued by ICAI.

Contact Us

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Also at:

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