



Doculabs White Paper

Sarbanes-Oxley: Challenges and Opportunities in the New Regulatory Environment

HYLAND[®] SOFTWARE

The Sarbanes-Oxley Act of 2002 (Sarbanes-Oxley) has ushered in sweeping changes to corporate governance, putting compliance issues at the forefront for U.S. public companies. As organizations begin to develop strategies to meet these and other new regulations, technology has a key role to play. Meeting the ongoing requirements of Sarbanes-Oxley requires technology that can simplify the auditing of internal controls and reduce the costs of compliance in the new regulatory environment.

This white paper presents Doculabs' perspective on the challenges that organizations face today as they begin to develop a long-term strategy for compliance. It was commissioned by Hyland Software, Inc., provider of the OnBase software solution for enterprise content management. Hyland now offers the OnBase SOX Solution to help organizations meet the tactical requirements of Section 404 compliance, with the added advantage of integrating these efforts with enterprise content management as part of a more strategic initiative across the enterprise.

Hyland is a founding member of the Compliance Consortium, an international organization whose mission is to promote effective and efficient enterprise governance, risk, and compliance management.

Hyland Software at a Glance

<p>Hyland Software, Inc. 28500 Clemens Road Westlake, OH 44145</p> <p>Phone: 440.788.5000 E-mail: sarbanes-oxley@onbase.com URL: www.onbase.com</p>	
Founded:	1991
Employees:	336
Office Locations:	Corporate Headquarters and Corporate Sales Office: Westlake, Ohio
Product Overview:	The Sarbanes-Oxley Act presents significant implications for how U.S. public companies document their business processes and internal controls. Hyland's OnBase SOX Solution provides a flexible solution for helping to meet the Sarbanes-Oxley requirements, with imaging and workflow capabilities that reduce the costs of Section 404 compliance. The product can be deployed within an organization's existing infrastructure or through a hosted option, supported by Hyland Software's data centers. Moreover, the OnBase SOX Solution can serve as the foundation for future expansion, as part of an overall strategy for enterprise content management.

Table 1: Hyland Software at a Glance

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Provides an overview of Hyland Software's solution to assist with Sarbanes-Oxley compliance, including a discussion of key functionality and its potential as a foundation for enterprise content management

Doculabs' Final Word

Provides a summary of Doculabs' perspective on the compliance challenges that organizations face today and technology's role in addressing those challenges

The New Regulatory Environment

Regulatory compliance has always been a part of the cost of doing business. Organizations in nearly every industry – from financial services and insurance, to manufacturing, to healthcare – are subject to a variety of government and industry regulations that impose requirements on how they should conduct their businesses, with clearly defined penalties for companies that fail to comply.

Many of these regulations, such as state filing requirements or fair lending laws, are well known, having been in place for some time; most businesses have been able to meet the standards of these long-standing regulations through time-tested practices or by relying on the domain knowledge and experience of corporate legal staff to deal with periodic regulatory reviews. The advent of a new generation of regulations, however, has threatened to change that culture. Chief among these new regulations is the Sarbanes-Oxley Act of 2002 (Sarbanes-Oxley), which applies to all U.S. publicly traded companies.

The emergence of Sarbanes-Oxley and other wide-ranging regulations has moved governance, risk, and compliance concerns to the forefront for organizations, both in the U.S. and worldwide. Clearly, business is now operating in a new regulatory environment. What implications does this new environment present for businesses? And how can a company effectively manage risk in the face of these new rules and mandates, when the new generation of regulations may well present a higher cost of doing business?

The Challenges of the New Regulatory Environment

One of the major compliance challenges in this new regulatory environment is the evolving nature of enforcement standards. Similar to other “new generation” regulations – such as HIPAA, Gramm-Leach-Bliley, and the USA Patriot Act, the standards for Sarbanes-Oxley are still evolving, with sections that have yet to go into effect. Moreover, all Sarbanes-Oxley provisions are subject to further clarification by the U.S. Securities and Exchange Commission (SEC), as final rules are issued on additional sections of the law; in fact, it is possible that even privately held companies may be held accountable to similar standards in the future.

From the standpoint of the regulated community, however, this incremental development of enforcement standards creates considerable uncertainty, as the costs of compliance become far less predictable. Organizations that until recently could readily project their compliance costs now find that they must develop new policies and procedures – at costs that are difficult to predict.

Add to this uncertainty the compliance challenges presented by global regulations. Today, many companies operate in numerous jurisdictions, potentially in different countries, and are subject to a wide range of enforcement standards. Frameworks such as the Enterprise Risk Management Framework developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in the U.S. and the Basel II Accords in Europe are now helping to drive business compliance activities worldwide.

Finally, the new regulatory environment is particularly onerous for smaller public companies, many of which do not have the infrastructure in place to handle the costs of complying with new regulations. With respect to Sarbanes-Oxley, the SEC makes no distinction among the approximately 14,000 U.S. organizations that publicly trade their stock. Of these organizations, the vast majority are small-cap and mid-cap companies, for whom compliance costs may well have a significant impact on the bottom line. A further consideration for smaller organizations is that the effort involved in scoping, managing, and completing compliance activities can present a distraction to a company's core business – a loss of focus that, for many small businesses, may also lead to a loss of competitive advantage.

These companies are hoping that regulators will provide guidance by endorsing or certifying sets of standards, processes, and procedures that can serve as best practices, or ideally, as templates for compliance. This role is also being filled from a technology standpoint by organizations such as the Compliance Consortium, an international membership organization designed to promote effective and efficient enterprise governance, risk, and compliance management. A number of technology, content, and services companies are participating in the consortium to identify best practices for applying technology to compliance business processes and for exploiting those best practices to improve overall business performance.

For more information on the Compliance Consortium and its areas of interest, visit the web site at www.thecomplianceconsortium.org.

Sarbanes-Oxley: Background and Context

Of the laws that constitute this new generation of regulations, Sarbanes-Oxley is clearly the one getting all the attention – and for good reason, given its breadth and its applicability to all U.S. publicly traded companies.

Sarbanes-Oxley, or, more technically, the Public Company Accounting Reform and Investor Protection Act of 2002, is the result of federal legislation sponsored by Senator Paul Sarbanes and Representative Michael Oxley. It was developed in response to issues raised by fraudulent accounting practices, such as those involved in the Enron, Tyco, and WorldCom scandals, and the questions concerning governance in American corporations that arose in response to these events, threatening to shake investor confidence in the financial markets. The legislation passed the U.S. Senate unanimously, after which it was approved in the House of Representatives and was signed into law on July 30, 2002.

While Sarbanes-Oxley applies to all publicly traded companies in the U.S., it is emerging as a *de facto* standard for other entities. In the insurance sector, for example, organizations are gearing for a set of financial reporting requirements that will apply to both public and private companies.

Perhaps the most disconcerting aspect of Sarbanes-Oxley is the relative novelty of the regulation, and the implication that the law represents a fresh departure from previous standards. Historically, U.S. regulations for most industries have tended to evolve from preexisting case law and statutes. Organizations could generally take safe harbor by conforming to standard practices or customs, characteristic of the company, its peer group, and its industry.

The passage and enactment of Sarbanes-Oxley, however, reflected a conscious decision that in the wake of highly publicized accounting abuses and fraud, the regulatory bodies would not tolerate business as usual. What emerged from the legislation is a set of sweeping standards – standards that provide limited visibility on what Sarbanes-Oxley means for organizations in terms of best practices, tools, or approaches, given the absence of case law and limited interpretive regulations.

But Sarbanes-Oxley also has had the effect of changing the focus of management: away from the narrow issue of shareholder accountability, and toward broader responsibility for the actions of the organization and its agents. Indeed, while Sarbanes-Oxley places new and potentially burdensome requirements on companies, it has also fostered a new perspective on compliance and corporate governance – a perspective that furthers the interests of U.S. organizations in the long run.

The Major Provisions of Sarbanes-Oxley

Sarbanes-Oxley sets forth stricter guidelines for financial reporting and mandates obligations and accountability for CEOs, CFOs, and their accounting firms, with criminal penalties if financial reports are found to be fraudulent. The principal objective of the regulations was to renew investors' trust in corporate executives and their financial reports. Toward this objective, one of its requirements is that public companies institute procedures for keeping track of all financial information from the moment of inception to the time it is submitted in an annual report to the SEC.

Sarbanes-Oxley stipulates that public companies that do business in the U.S. must certify the accuracy of financial statements filed with the SEC, including material facts related to the organization's operations and financial condition. A key section is Section 404, which requires public companies to include with their annual report to the SEC a separate report on the assessment of the effectiveness of their internal controls. Additionally, the entity's external auditors must annually attest to and report on the assessment made by management. Section 404 relies on a definition of internal controls offered by COSO.

From the standpoint of U.S. publicly traded companies, Section 404 of Sarbanes-Oxley requires that a company and its affiliates have a documented set of internal rules that control how data is generated, manipulated, recorded, and reported. Specific to Section 404 compliance is the ability to document business processes and internal controls, which involves both the management of documentation and the testing of those internal controls. Consequently, Section 404 is likely to represent the most time-consuming and costly of Sarbanes-Oxley compliance efforts.

Within organizations, many business units and departments have relied on desktop productivity tools such as standalone spreadsheets to document their internal controls. These tools and the associated manual processes will not be adequate for the documentation of controls and processes that is required for Sarbanes-Oxley compliance.

In essence, Sarbanes-Oxley is concerned with information transparency and accountability, and presents new requirements for how public companies record, track, and disclose financial information. In the past, U.S. public companies were required to disclose information for specific major lifetime events, such as incorporation and successive efforts to raise capital through the public markets. In contrast, Sarbanes-Oxley now places organizations on notice that they can be held accountable for the broad range of day-to-day activities that can impact financial performance. This new attention to the tracking of information relating to day-to-day operations has public companies attuned to new levels of regulatory scrutiny that also extend beyond Sarbanes-Oxley.

The Challenges of Sarbanes-Oxley Compliance

Not surprisingly, the initial passage of Sarbanes-Oxley created some confusion in the regulated community regarding the measures that would be required to ensure compliance. Organizations that had governance structures in place were uncertain as to their ability to adopt those structures to the rapidly changing regulatory environment.

For many of these companies, governance and compliance had been the responsibility of individual business units or departments, with multiple policies and procedures throughout the organization. Moreover, many of these business units and departments tended to rely on desktop productivity tools such as standalone spreadsheets to document their internal controls. In the new regulatory environment, these tools and the associated manual processes are not adequate to the task of Sarbanes-Oxley documentation of controls and processes.

Another challenge is the ongoing nature of Sarbanes-Oxley compliance. The effort involved in meeting the new financial reporting requirements is not a one-time event. While public companies are required to document their internal controls in the first year, they must also test these controls annually thereafter on an ongoing basis. Certainly the expenses of Year 1 Sarbanes-Oxley compliance are likely to be high; after all, most organizations have hundreds, potentially thousands, of controls to document and test in order to comply with Section 404. But Sarbanes-Oxley requires that organizations perform compliance work on a continual basis to annually document and attest to the effectiveness of their internal controls.

However, the most immediate challenge for organizations is meeting the deadline for initial compliance with Section 404. Once organizations have achieved the basic statutory requirement of documenting existing processes, the challenge, going forward, lies in continued testing of these processes, ensuring that management continues to monitor and track compliance activities, and that employees continue to be apprised of their responsibilities to aid in the compliance process.

In 2003 and 2004, most companies focused on Section 404, and many have struggled to determine what will be required to implement the internal control assessment and reporting process. While there was general agreement that technology could play a central role, particularly with respect to Section 404 documentation requirements, there was considerably less consensus surrounding which technologies to invest in. In fact, many public companies chose to respond to the requirements of Sarbanes-Oxley regulations by taking a “wait-and-see” approach: they opted to use existing tools to document their business processes and internal controls and thereby meet Sarbanes-Oxley Section 404 regulatory requirements.

Amid this uncertainty, and in response to initial feedback from the regulated community, the SEC extended the initial deadline for compliance to the end of the 2004 fiscal year. Under further rulings from the SEC, companies with market capitalizations in excess of \$75 million have to comply for fiscal years ending on or after November 15, 2004; smaller businesses and foreign-owned companies have until July 15, 2005. Thus larger companies are now completing their first filings under Sarbanes-Oxley; smaller companies are now preparing for their first filings, and will soon be in a position to assess their needs for a more strategic approach to governance, risk, and compliance.

An Enterprise Approach to Compliance

In this new regulatory environment, how can an organization effectively manage the concerns and the costs of governance, risk, and compliance? Just as important, how can an organization derive value from its investment in compliance?

Doculabs believes that the new generation of regulations demands an enterprise approach to compliance activities and enterprise-wide management. Many of these new regulations span all departments and divisions of an organization; business processes and internal controls cross multiple departmental boundaries. As a result, compliance is no longer the responsibility of a core team of legal staff and individuals under the direction of a corporate officer. Rather, this responsibility has been extended to a wider range of employees in operations and finance, and potentially to a range of third parties as well – individuals that may be acting as agents on behalf of the organization, or that may hold key pieces of information related to a material transaction that affects the organization.

Sarbanes-Oxley has given rise to a new conception of the compliance function – one that requires an operational and technology foundation capable of driving consistency throughout an organization's processes and controls. As such, Sarbanes-Oxley presents a number of challenges involving processes and documents and the consistency with which they are handled across an organization. Specifically, Sarbanes-Oxley requires that organizations or their accounting firms:

- Control the way they process, distribute, retain, and access key financial information and supporting documentation in their day-to-day operations
- Institute controls that enhance the transparency of communications, bringing to light any material deficiencies and highlighting key information that may be material to compliance
- Establish a compliance program that informs employees of their responsibilities
- Establish and maintain processes to ensure that the compliance program is followed, with periodic program review
- Maintain all work papers and information related to audit reports

Together, these requirements underscore one of the central tenets of the Sarbanes-Oxley regulations: while ultimate accountability rests with corporate officers, the responsibility for compliance also extends to line-of-business operations and to the wider range of personnel who engage in business activities that have an impact on financial operations.

One consequence is that the governance concerns ushered in by Sarbanes-Oxley and other new regulations are having considerable impact on corporate culture, as organizations work to evaluate and enhance their existing policies, and to develop and document new procedures and controls. But, to reiterate, the increased demands for personal accountability and responsibility that lie at the heart of Sarbanes-Oxley require a *consistency* of approach to business practices. For many companies, this means a new vision of business conduct – one that integrates good governance practices into a company’s core business processes and thus into its culture, and that does so enterprise-wide.

The Role of Technology

Solutions based on enterprise content management facilitate the management of the documentation required for Sarbanes-Oxley Section 404 compliance. With their ability to manage and track the flow of information, these technology solutions provide the critical capabilities to help meet Section 404 requirements.

Storage and archival of financial information and related content is central to the mandates of Sarbanes-Oxley Section 404. Management of this content (including supporting documents and internal and external communications) is thus a key component of compliance. With their ability to manage and track the flow of information, enterprise content management technology solutions provide the critical capabilities to help meet the requirements of Sarbanes-Oxley Section 404 compliance.

Compliance with Section 404 requires that organizations document and assess a wide variety of business processes: sales, billing, cash receipts, financial reporting, and purchasing, among others. These processes must be documented and internal control processes tested. Compliance thus requires a means of effectively capturing documents so they can be incorporated into the financial reporting process, and to allow documents to be accessed to highlight potentially material issues.

For some organizations, the new level of regulatory scrutiny under Sarbanes-Oxley may mean developing formalized policies and processes where none existed previously. For other companies, compliance will require the formalization of a set of previously ad hoc practices or agreement on a standard to replace multiple approaches to a problem. For all U.S. public companies, however, it requires that organizations formally document the set of policies and processes and ensure that personnel are aware of their responsibilities, both individually and collectively, in line with their respective roles within the organization.

For purposes of Year 1 Sarbanes-Oxley compliance, many companies have chosen to approach the documentation of their internal controls using the desktop productivity tools they have always used – tools such as spreadsheets, word processing files, and flowcharts. While these tools are functional and familiar to users, the documentation they generate will quickly become unmanageable in the face of the ongoing nature of Sarbanes-Oxley compliance requirements. Solutions based on enterprise content management facilitate the management of the documentation required for Section 404 compliance.

Sarbanes-Oxley Section 404 also requires that organizations identify any processes with weak internal controls. The ability to automate such processes using workflow technology enables an organization to strengthen its internal controls and facilitate the ongoing annual testing of internal processes.

Hyland Software's OnBase SOX Solution

Hyland is a founding member of the Compliance Consortium, an international organization whose mission is to promote effective and efficient enterprise governance, risk, and compliance management.

Together with other Consortium members, Hyland seeks to identify best practices for applying technology to compliance business processes and to exploit those best practices to improve overall business performance.

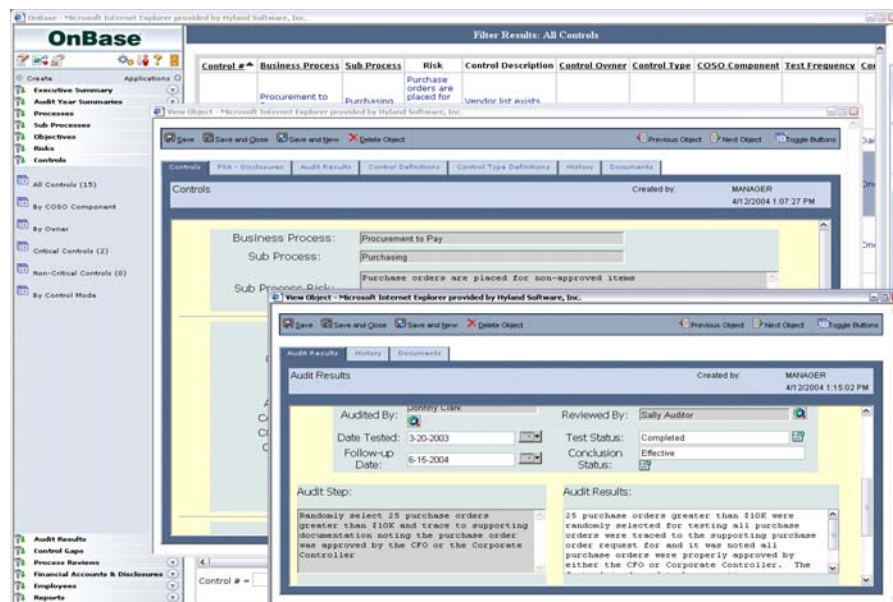
Hyland Software, Inc. (Hyland), provider of the Hyland OnBase software solution for enterprise content management, now offers the OnBase SOX Solution, a solution for Sarbanes-Oxley compliance that is designed specifically to help meet the requirements of Section 404 of the Sarbanes-Oxley regulations. Designed by certified public accountants experienced in Sarbanes-Oxley regulatory requirements, the OnBase SOX Solution enables an organization to document its internal controls and the testing of those internal controls.

Key Functionality of the OnBase SOX Solution

The OnBase SOX Solution is a templated solution. It is based on Hyland's OnBase enterprise content management platform, which includes a graphical design utility that allows users to design interfaces for the documentation and testing of internal controls, thereby automating the compliance and audit processes.

The OnBase SOX Solution serves as the user interface for documenting controls for governance, risk, and compliance. It allows an organization to house all documentation of processes, sub-processes, and controls for Section 404 compliance, replacing the spreadsheets that many organizations now rely on for this documentation.

Designed by CPAs, the OnBase SOX Solution's intuitive interface steps users through the stages of documenting and testing internal controls.



Much of an organization's cost of Sarbanes-Oxley 404 compliance in subsequent years will be associated with the testing of internal controls. For many organizations, this process involves manual retrieval of documents from file cabinets – for example, invoices, packing slips, credit memos, and human resources documentation – potentially from multiple sites. The ongoing cost and effort of this testing can be considerable.

The OnBase SOX Solution includes an imaging component that captures the supporting documents for internal controls and allows these documents to be attached to the specific audit results screen, validating the internal auditor's assertion and expediting subsequent external audits for the testing of internal controls, thereby simplifying the internal audit process and expediting subsequent external audits – all of which reduce the cost of compliance.

Documents retrieved while testing internal controls can be attached to the audit results, validating the internal auditor's assertion and expediting subsequent external audits.

The screenshot displays the OnBase SOX Solution interface. On the left, the 'Audit Results' pane shows a list of purchase orders for testing. The main window displays a 'PURCHASE ORDER' document from 'XYZ, Inc.' with various fields and a table. Below the document, a Microsoft Excel spreadsheet is visible, showing a table with columns for PO Number, PO Selected, and Approved?.

PO Number	PO Selected	Approved?
1	5547	YES
2	5643	YES
3	5647	YES
4	5697	YES
5	5712	YES
6	5743	YES
7	5830	YES
8	5942	YES
9	5955	YES
10	5963	YES
11	6096	YES
12	6110	YES

The OnBase SOX Solution is easy to deploy; implementation of the product is a matter of weeks. Like Hyland's OnBase product for enterprise content management, the OnBase SOX Solution has been designed to be point-and-click configurable. Furthermore, the Hyland development team includes subject matter experts experienced in Sarbanes-Oxley compliance from the public accounting arena.

The OnBase SOX Solution can be tailored to meet a company's specific view of how internal controls should be documented and tested. With point-and-click configuration, virtually every component of the solution can be modified, added, or removed to ensure that a company is utilizing the exact solution for its particular needs.

Finally, the OnBase SOX Solution also provides a flexible reporting capability and the ability to import and export data. The product can be implemented within an organization's existing infrastructure or through a hosted option, OnBase OnLine, supported by Hyland's data centers.

Data fields and sets can be tailored to meet the customer's preferences, such as Control Owner, Method, Type, Mode, Frequency, COSO component, and other useful fields.

OnBase: A Foundation for Enterprise Content Management

The OnBase SOX Solution provides an enterprise solution to enable organizations of all sizes to reduce the cost and facilitate the effort required for compliance with Sarbanes-Oxley Section 404 and other regulations that are part of the new regulatory environment. But it also provides companies an opportunity to apply the strong content management technology of the OnBase solution to back-office operations, thereby streamlining those operations and, in the process, further improving internal controls.

Indeed, many organizations are looking for solutions that cannot only facilitate compliance, but that can also improve the efficiency of their business processes, enterprise-wide. Reviewing their processes as part of their Sarbanes-Oxley 404 compliance initiatives, companies are identifying processes that are manually intensive or that currently have weak controls – processes whose controls can be strengthened through automation. And they are looking for enterprise software tools that are flexible enough to be used in a wide variety of applications, from financial reporting and invoice processing, to capital expenditures and human resource processes.

The OnBase SOX Solution allows an organization to invest in a software solution that helps meet the immediate needs of Sarbanes-Oxley Section 404 compliance and wider regulatory compliance needs, with the flexibility for concurrent or future deployment of OnBase's content management and workflow components to additional areas of the organization. The OnBase workflow component can also be configured to automate the testing of the controls that are being performed in a given process and to allow real-time auditing of controls, further reducing both the time and cost of such testing. But the modular nature of the OnBase solution allows an organization to invest in the solution that meets its current needs, while also providing the option for easy and cost-effective future expansion and enhancement as part of an overall strategy of enterprise-wide content management.

Doculabs' Final Word

Sarbanes-Oxley is nothing less than the centerpiece of the recent financial accounting reforms. As implemented by the SEC, Sarbanes-Oxley presents significant implications for how public companies capture and manage their content and business records. But it is not the only regulation to have such wide-ranging impact, nor are the mandates of Sarbanes-Oxley and other regulations likely to remain static, as the relevant regulatory bodies proceed to make further rulings and clarifications.

For these reasons, Doculabs recommends taking an enterprise approach to compliance. In the face of this new regulatory environment, organizations need to define an operating approach that brings company-wide consistency to the management of the compliance function.

For organizations considering a compliance initiative, tools such as Hyland Software's OnBase SOX Solution present the further advantages of ease of deployment, ease of use, and potential broader application to enterprise content as part of a strategic initiative for process optimization and cost control.

But companies are also seeking cost-effective ways of meeting their regulatory obligations. For regulations such as Sarbanes-Oxley, which present significant requirements involving documents and processes, enterprise content management technology has a more strategic role to play. In addition to improving consistency of processes, organizations that deploy Sarbanes-Oxley solutions based on enterprise content management can also use the technology to make their business processes more efficient across the enterprise. Adopting this broader perspective allows an organization to realize greater business benefits – benefits that may well offset the costs of compliance, thereby enabling a company to derive even greater value from its investment.

There is a further reason for making the commitment and investment in technology as part of this enterprise approach to compliance: the impact that it can have on the corporate culture. Sarbanes-Oxley and other new regulations have significantly transformed the way that U.S. companies do business. But the new regulatory standards have also altered the expectations of all stakeholders, ranging from investors, to customers and business partners, to employees. As a result of the heightened public scrutiny, public companies must now place a premium on compliance.

Many organizations discover that the implementation of a software solution can help to create an environment favorable to the concerns of compliance. Putting in place a tool to assist in the compliance process can help to foster the cultural discipline that is necessary if those new processes are to become institutionalized within an organization, as part of the corporate culture. For organizations seeking to achieve a company-wide commitment to compliance, the investment in a software solution may well provide the impetus to make compliance practices an integral part of the corporate culture.

About Doculabs



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Doculabs, Inc., is a technology consulting firm backed by research and extensive client experience. Our services lower the business risk of technology decisions through client-specific recommendations, objective analysis, and in-depth research. Founded in 1993, Chicago-based Doculabs provides consulting services that are based on our fundamental belief that in order to protect a client's long-term interest, technology advisors should not be implementers.

Doculabs helps clients deliver on their business objectives through customized services that address technology initiatives related to business challenges in areas such as strategy development, technology acquisition, and go-to-market initiatives. Doculabs' consulting services are completely objective because the firm does not sell software or integration services. For more than 10 years, our research methodology has provided customers facing mission-critical challenges with the information and advice they need to make confident and well informed decisions.

Hundreds of leading organizations within the Fortune 1000 – from financial services companies to major technology software providers – have turned to Doculabs for assistance with their technology strategies.

For more information about Doculabs, visit the web site at www.doculabs.com or call (312) 433-7793.