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**From:** Gorrell, Frank (Titan) @ TITAN [frank.gorrell@L-3Com.com]  
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**To:** Comments  
**Subject:** Internal Control Roundtable  
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To Whom It May Concern:

The largest issue faced by my company has been the efficiency—or lack thereof—of our auditing firm in performing the audit. The PCAOB issued a report on November 30, 2005, in which auditor efficiency was said to be flawed. As an example of what we faced, our audit team was split into two groups. One group focused on the financial statement and the other group focused on SOX 404 compliance. The in-charge of the financial group asked for a copy of the July bank statement to test financial concerns. The in-charge of the internal controls group asked for a copy of the November statement to test SOX issues. When I pointed out that we had already provided July, they realized then and only then that the one statement could satisfy *both* needs!

Attribute tests have been part of auditing for a long time. Adding columns to the work paper to encompass both sets of attributes is easy in today's electronic auditing environment.

Sincerely,

Frank Gorrell, MSA, CPA