

2022 ICSA Framework - 196 Controls

- Screened and reviewed 196 controls.
- Outlined mitigating controls, remediation actions and follow up steps where applicable.
- Prepared separate spreadsheets for each control owner detailing their respective controls and documentation requirements. Also imported prior year's responses onto their spreadsheets for reference purposes. Since, for most control owners this would be their first exposure to the ICSA Framework.
- Held walkthrough meetings with control owners.
- Reviewed and adjusted all proposed responses with control owners.
- Loaded all responses from control owners onto a summary spreadsheet.
- Sent summaries of all responses to the Director of Finance for his review and approval.
- Met with Legrand's audit team and received instructions on how to load responses, documents, and action plans into their system. .
- Loaded all responses into Legrand's reporting system upon receiving approval from Director of Finance.
- Received instructions from Legrand's audit team on how to use their system to locate the documents submitted last year, needed as a basis for identifying the documents for the current year.
- After the required documents were identified, a summary by index number and control owner was prepared and sent to the Director of Finance for his review and approval.
- After approval by Director of Finance, separate lists were sent to each control owner detailing the documents they needed to provide, along with attached copies of the prior year's documents for reference purposes.
- As documents were being received from control owners, they were loaded into Focal Points reporting system.

Required Action Plans Triggered by 2022 ICSA Framework Control responses

- Approximately 35 additional action plans had to be developed at a high level as a result of compliance issues noted per the 2022 ICSA Framework.

Focal Point Action Monitoring Log

- This log is used by Legrand to track Remediation/Action plans that are required for Compliance-related gaps or deficiencies identified within the Risk and Control Matrix and/or Audit reports.

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- Updated status and commentaries for 71 identified deficiencies contained in the Q2 Action Monitoring Log.

Participated as Focal Point Representative at Legrand's Meetings Pertaining to the Conversion from Diligent to World Check, Used to Screen New Customers and Vendors

- Prepared meeting summaries for Director of Finance.
- Summarized key dates and responsibilities.
- Outlined process that will be used by Legrand to extract customer and vendor files.
- Identified Focal Point's authorized users that needed to be trained.
- Attended training sessions.
- Outlined changes in process for the checking of vendors and customers.

Participated Legrand's Q2 National Compliance Committee Meeting.

- Acted as the Focal Point representative.
- Prepared summary of the most common audit findings in the current year, highlighted current internal control issues, important calendar dates to track, and status of converting from Diligent to World Check for screening customers and vendors.

2021 Legrand Internal Audit Follow Up

- In 2021 Legrand's internal audit team issued an audit report that identified 37 control deficiencies.
- Focal Point was required to issue a follow up report detailing the status of the identified deficiencies by July 31.
- For any control deficiencies that haven't yet been corrected, an action plan was required explaining how and when they will be resolved.
- Outlined steps and procedures to help clear 16 of the controls.
- Procedures drafted included Secured Access to IT Promises, Disconnected Payments Process, Modifications Made to the Chart of Accounts, Opening a Closed Accounting Period, Manual Journal Entry Documentation and Approval Process, and Free of Charge Invoice Approval Process.

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