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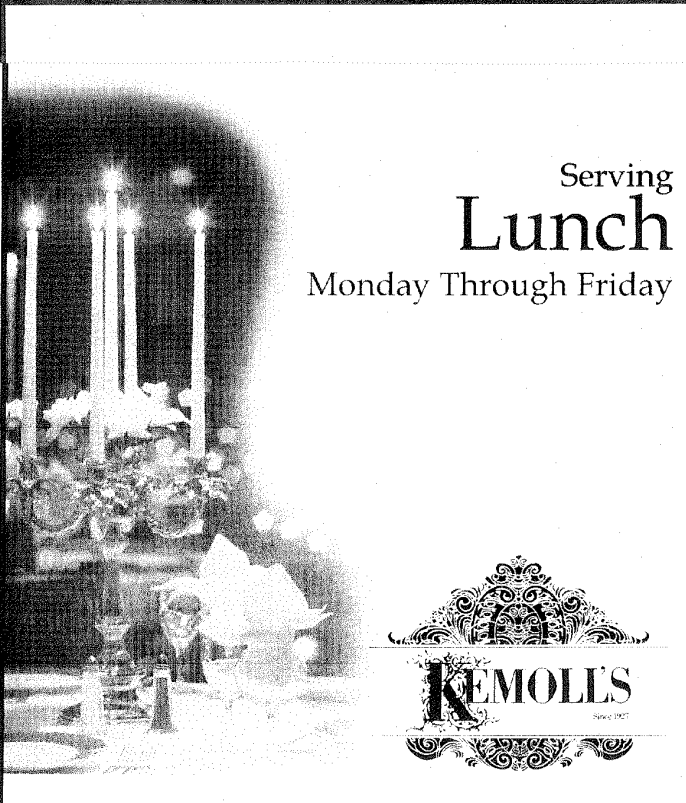
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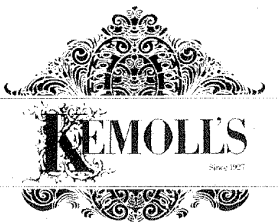


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Cooper, Stuckey can help businesses gain control



Small Talk

Ron Janecke
rjanecke@bizjournals.com

Ken Cooper and Bob Stuckey have seen lots of management fads come and go: management by objectives, total quality management, open book management, empowerment and engineering.

The trouble, said the two founders of **BizControl Solutions**, is not the solutions, but that they were often treated as one-time, quick-fixes.

The two long-time friends and business associates have their own take on what works based on years of experience. Cooper has spoken worldwide and written six books on management and business systems; Stuckey has more than 25 years experience in enterprise management and has put business controls systems in place in North and South America, Europe and Asia.

They said the issue of business control can't be treated as a fad, primarily because of the Corporate Reform Act which mandates an internal control report for every organization regulated by the Securities and Exchange Commission. The act is formally known as The Sarbanes-Oxley Act of 2002.

Cooper and Stuckey have identified six indicators of control problems.

They said two indicators present in all organizations are a hierarchical or silo structure and new IT systems, internal conditions present in most organizations. Most companies have tree-structure reporting that creates silos.

The other four indicators are event-driven: restructuring, downsizing, outsourcing and merger/acquisition/divestiture. Cooper and Stuckey said when any of these are present, there are likely to be control problems in a company.

Having a policy manual, competency models, job descriptions, performance plans, employee appraisals, compensation reviews, skills development practices, employee education, testing, certification of compliance, and operations are all part of the 25 best practices that BizControl Solutions say must be in place.

The passage of the Corporate Reform Act has strengthened the need for a company like BizControl Solutions, the two said, because a company's failure to conform could mean the chief executive will turn in his pin stripes for jail stripes.

They also believe making a commitment to business controls is the fastest way to put more money on the bottom line. They said companies are wasting more by not having proper controls in place and commitment to a program must start at the top with the chief executive, who must go on record with employees, analysts and investors con-

cerning commitment to a best-practice business controls methodology.

The company should have vision, mission and values statements — and these must be modified to say something about business controls. Changing these statements is a signal that business control is a "core competency" and is valued by the company.

The Corporate Reform Act has imposed new requirements and limits on who can be board members, but Cooper and Stuckey said they believe it does not go far enough to ensure board governance and control.

The chairman of the board and the chief executive officer of the company must be different people, as keeping these jobs separate would remove the conflict-of-interest control issue, Cooper and Stuckey said.

Recent corporate scandals have brought the need for new rules for audit committee members into focus. The Corporate Reform Act specifies that board members on the audit committee must be independent. In other words, they can not receive any other remuneration from the company, either as an employee or an outside consultant.

The problem, Cooper and Stuckey said, is finding these people because many board members are not equipped to make knowledgeable financial decisions.

The compensation plan must be structured so that executives are rewarded as the organization achieves success, not just a temporary positive bump. Controls should be built in to discourage or penalize managing only for the short-term and an independent board compensation committee should make these decisions.

The consultants also advise changing auditors periodically, as the longer an auditor works with a company, the less "external" it becomes. Cooper and Stuckey also suggest that a company maintain a confidential 800-number tips hotline, and that board members have unrestricted, direct access to internal audit department reviews.

The two have just started to market the company, which was launched early last year. Their client list, they said, is confidential. Cooper can be reached at (636) 537-1100, and Stuckey at (314) 706-2740. They work out of their homes and have a group of consultants nationwide who they can call on to service clients.



Ken Cooper



Bob Stuckey