

# Identity and Access Management (IAM) Debate at Atlantic Paper Products

Atlantic Paper Products is facing compliance issues following a Sarbanes-Oxley audit. The debate centers around whether to invest in an IAM solution to address IT General Controls failures or to solve the issues using manual process fixes with existing resources.

## Henry Peters, CIO – Advocates for IAM Implementation

IAM is essential for improving operational efficiency and mitigating risks related to compliance shown in audits 

- Protect sensitive data, especially given Atlantic’s competitive advantage in green manufacturing processes
- Avoid future audit penalties by addressing compliance proactively
- Long-term investment in technology will lead to lower operational costs

Pros	Cons
Improved security and risk management	High upfront costs for implementation
Automation reduces human error	Resource strain during deployment
Better scalability as the company grows	Complexity of integration

## Shruti Gupta, CFO – Against IAM Implementation

Existing resources and manual process redesign can equivalently address compliance issues at a lower cost 

- Avoid unnecessary investment when the company is preparing for the Pacific Paper Co. acquisition
- Focus on process discipline rather than expensive technology
- Redirect funds to areas of higher priority, such as financial performance and merger preparation.

Pros	Cons
Immediate cost savings	Manual processes prone to human error
Focus on the core issue of audit risk	Short-term fix
Flexibility to use resources elsewhere	Risks to data security and scalability.

### Key Considerations

**Audit Findings:** Significant gaps in IT General Controls, particularly in user access management

**Strategy:** Balancing short-term financial priorities against long-term operational risks

**Risk:** IAM mitigates compliance risks but at a high cost. Manual fixes save money short-term but increase the long-term risk