

ACL | **AuditExchange™**
the business assurance platform

ACL™ | Analytics Exchange

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ACL™ | Exception **AX™** | Exception

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be used/switched out on
the following slides, as
needed**



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Accident Fund Insurance of America

Industry: Insurance

Needs: Recover and manage costs, and identify potential duplicate payments.

Challenges: Data integrity issues. Inability to access data from multiple sources. Unable to effectively monitor risk.

Benefits

- Analyzed data for both formal audits and special projects for business units, including Claims, Finance, Information Technology, Third-Party Administration, Actuarial, Legal, and Finance
- Repeatable audit testing capabilities
- Early identification of errors including duplicate payments
- Saved hundreds of thousands of dollars
- Strengthened internal controls and developed innovative quality assurance programs

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Saved money lost through control gaps and errors, including duplicate payments, overpayments and cost avoidances

“ACL has greatly enhanced the efficiency, quality, and consistency of our audit process. By acquiring deeper levels of technical and business process knowledge, the internal auditor has also become a more valuable commodity to our organization.”

Thomas Mackie
Principal Audit Consultant

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Advertising Audit & Risk Management

Industry: Auditing & Financial Services

Needs: Repeatedly analyze between \$100 million and several billion dollars worth of annual client advertising expenditures to identify business risks, uncover misused funds, improve processes and tighten controls.

Challenges: Accessing vast data volumes in disparate formats. Complex agency structures with multiple vendors. Agency pre-payment contracts.

Benefits:

- Significant client expense recoveries
- Full data coverage quickly pinpoints discrepancies
- Enhances long-term vendor relationships
- Repeatable analytics for audit and risk management

ACL™ | Desktop

Streamlined audit processes and financial oversight that mitigates industry-wide business risks

“ACL enables us to conduct more efficient audits with 100% data coverage, giving our company a strong competitive edge. We’re delivering unprecedented risk assessment and best-in-class results to our clients.”

James Bean
Principal and Co-Founder



Advertising
Audit &
Risk Management

American Automobile Association of Northern California, Nevada & Utah

Industry: Insurance

Needs: Recover and manage costs, and identify potential duplicate payments. Increase auditors' knowledge and use of ACL in everyday audit activities and data testing.

Challenges: Deliver higher-quality audit work based on full data coverage to promote a tighter control environment across the enterprise.

Benefits:

- Deeper data analysis for higher quality audits
- Analyze T&E purchases, P-cards, payroll records, and a variety of other audit analyses
- Better business and operations monitoring

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**ACL training and consulting
promotes full-coverage data
monitoring**

“ACL technology offers nearly unlimited opportunities to access, analyze and normalize data to deliver higher quality audit work. It’s a powerful solution that audit staff members can apply to an ever-growing list of audit activities.”

Bob Walker

Internal Audit Manager



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AngloGold Ashanti

Industry: Mining

Needs: Tighter controls. Increase audit efficiency while maintaining ongoing strong business performance.

Challenges: Maintain performance and profitability across geographically dispersed and complex operations.

Benefits:

- Constant monitoring of operations for performance and integrity
- Identification of deviations, weakness or breaches before losses are incurred
- Insight to necessary transactional data for audit, finance and controls specialists

ACL[™] | Analytics Exchange

Identify deviations, weaknesses or breaches immediately — providing the ability to take action before losses become serious

"We have the ability to gather all data regardless of where it is physically located, into a single repository and then to work with it. This is the major success that the solution has delivered."

Marius Kies
Internal Audit Manager



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Audit Office of New South Wales

Industry: Government

Needs: Develop a program to deliver greater value to agency clients and their internal financial auditors—develop stronger data management practices and more organized audit techniques.

Challenges: Deliver secure, central data control. Size and complexity of operations.

Benefits:

- Server-based functionality boosts processing speed
- Secure data interface for better file control and organization
- Less duplicate of effort and greater efficiencies

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ACL | Consulting

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Central repository promotes stronger data management and creates an environment of greater efficiency

“The team can create libraries for each client and store data in appropriate folders. Since the analytics are centrally stored, with permission-based access and clear protocols for tracking changes, it is a better system for managing all our audits.”

Henry Szus

Head of Information Systems Audit

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Austrian Ministry of Finance

Industry: Government

Needs: Comprehensive data analysis and the ability to efficiently compare data from a wide range of disparate systems.

Challenges: Analyzing enormous quantities of data from a wide variety of computer platforms, while operating under acute time pressures.

Benefits:

- Help auditors quickly extract information from a multitude of companies' databases faster
- Recover tax revenues
- More comprehensive, accurate and reliable audit coverage

ACL[™] | Desktop

Recovered €85 million in missed tax revenues – and stopped a fraud scheme that had been exploited by the hospitality sector for years

"Uncovering and stopping this fraud, in addition to recovering millions in lost tax revenue on behalf of the Ministry, was made possible by using ACL solutions."

Bernhard Kurz
Senior EDP Auditor



FEDERAL MINISTRY
OF FINANCE

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AXIS Bank

Industry: Banking

Needs: Launch a tactical risk monitoring and data analysis plan to identify top risk and compliance goals.

Challenges: Processing time for large volumes of data. Mitigating operational risk. Accessing data.

Benefits:

- Direct access with full population data coverage
- Fewer data anomalies and quick risk mitigation
- Income recoveries, cost savings and higher audit confidence
- Cut processing times by 50-60%
- Identified significant revenue leakages

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Strengthened operational controls and enhanced confidence in vital compliance verification activities.

“ACL technology has empowered our team to achieve our strategic goals. Without a doubt, ACL has given top management greater confidence in all our audit activities.”

Nabankur Sen
Vice President



BC Ministry of Finance, Office of the Comptroller General

Industry: Government

Needs: Support an expanded mandate to reduce risks and overpayments by streamlining the accounts payable and review processes.

Challenges: Reduce payment errors. Cut compliance cost.

Benefits:

- Direct savings from recovery of incorrect expenditure payments
- Improved data integrity for financial reporting and greater ability to achieve policy compliance
- Tighter internal control framework that boosts confidence, credibility and reliability
- More focused recommendations and insight for both financial and procurement policies and strengthening of internal controls
- Risk-based statistical sampling and improved data integrity

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ACL[™] | Analytics Exchange

Over \$21 million in efficiency savings. Strengthened internal control framework

“Having a solution that enabled us to develop new methodologies that are statistically valid and provide the foundation to report compliance and improve controls has been invaluable. It has significantly boosted stakeholder confidence and increased our credibility.”

Shyrl Kennedy

Director of Corporate Compliance & Controls Monitoring

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Banco Caribe

Industry: Banking & Finance

Needs: A financial software package to access, integrate and analyze disparate data from the company's mainframe systems – with considerable speed and flexibility.

Challenges: Access incongruent system files and create a single, easily readable report. Maintain a clear, repeatable audit log. Analyze a large volume of transactions without file size limits.

Benefits:

- Analytics quickly highlight exceptions
- Transparent audit trail for simple task repetition
- Easy access to different data formats and systems
- Powerful analysis with unlimited file size capabilities

ACL[™] Desktop

Strong audit program that provides timely visibility into its core business operations

“ACL technology continues to deliver impressive results for our organization where other solutions simply fall down on the job.”

José René Espino Yunes, CISA
Vice President

BANCARIBE 

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Bank of India

Industry: Banking & Finance

Needs: Shift from conducting lengthy manual field testing to performing audit analytics from one central location.

Challenges: Mitigate operational risk by identifying potential control gaps. Ensure data consistency after migrating from legacy systems to a new, company-wide platform. Uncover fraud and control weaknesses. Ensure compliance with regulatory bodies. Develop more efficient, cost-effective audit processes.

Benefits:

- Complete data coverage through ongoing analysis
 - Significant cost savings and reduced revenue leakage
 - Greater assurance and insight into operational risk
 - Reduced on-site audit spending by at least 20%
-

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Operational insight through improved data analysis

“The ACL solution has significantly reduced the number of undesirable, incorrect and fraudulent transactions, while recovering lost revenues.”

Shri A.K. Mahajan
General Manager



Relationships beyond banking.

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Baptist Health System

Industry: Healthcare

Needs: Enable auditors to schedule data extractions, conduct routine analyses and automate reporting through a server-powered solution.

Challenges: Adherence to multiple government regulations and provisions related to payments to physicians.

Benefits:

- Timely insight into errors, anomalies and inefficiencies
- Value-added controls assurance across the business
- Expanded coverage with less on-site auditing time
- Quickly access data from multiple systems and platforms
- Schedule data extracts and analyses during off-peak hours

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Streamlined regulatory compliance

“The ACL technical support team is terrific. I send a question by email and before I can even get a cup of coffee, the phone is ringing and they have the answer.”

Brantley Synco
Director of Audit Services

baptisthealth system

BlueCross BlueShield of South Carolina

Industry: Healthcare

Needs: A more effective and efficient means of accessing data files directly from the company's enterprise server.

Challenges: Read and analyze data residing on their enterprise server, without the need to go through the added steps of defining what, where, and how data is stored.

Benefits:

- Gain full data coverage and independent transactional analysis capabilities
- Identify internal controls weaknesses
- Identify overpayments and duplicate payments
- Mitigate time pressures and respond to data analysis requests with greater ease and efficiency

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**Direct data access for
enhanced productivity and
efficiency**

"ACL allows us to constantly make substantive improvements to procedures that mitigate business risks and improve our bottom-line performance."

Brian W. Harris
Corporate Audit Division



BlueCross BlueShield
of South Carolina

BNP Paribas

Industry: Banking

Needs: Comprehensive upgrade of its auditing capability to provide a standalone platform for efficient and accurate data analysis by audit teams across the world.

Challenges: Existing tools were unable to manage data volumes. Inability to gain a comprehensive view of risk across the various businesses. Lack of standardized audit processes.

Benefits:

- Create a single, dedicated global audit standard across its organization, ensuring a consistently high service level to internal customers
- Increase the integrity of reporting and effective regulatory compliance, by enabling internal audit teams to sample data and conduct reviews
- Achieve complete visibility of all financial transitions across the business, by highlighting potential control point failures to generate an accurate picture of corporate risk

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Managing global risk and compliance

“It was essential for us to find a solution which allowed fast processing of financial data, was scalable to our needs and streamlined the entire process to increase overall efficiency.”

Aude Tanniou

Responsable Outils, Méthodologies et Support Informatique de l'IG, l'Inspection Générale



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Bon Secours Health System, Inc.

Industry: Healthcare

Needs: Repeatable analytics and increased coverage of company data.

Challenges: Changing regulatory requirements. Processing vast amounts of data. Assessing the effectiveness of internal controls.

Benefits:

- Confirm US \$500,000 in duplicate payments
- Identify US \$1 million in lost gross patient charges
- Adapt to changing healthcare regulations at the federal, state, and local levels
- Gain 100 percent coverage of company data, allowing auditors to move beyond sampling to better assess financial controls and business processes
- Test human resources files for employee data inconsistencies and validate the accuracy of premium costs

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**Flexible data analysis
to meet and exceed internal
controls requirements**

“ACL software is a wonderful tool to help auditors gain greater data coverage in an efficient and effective way....ACL will soon be more than an internal audit tool – it will be an organizational tool.”

Bryon Neaman
Director of Internal Audit



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Caesars Entertainment

Industry: Entertainment

Needs: Rapid corporate growth prompted a need for streamlined data solutions and audit procedures to perform both on-site operational analyses and in-depth internal audit testing.

Challenges: Stringent, multi-level industry regulations. Disparate data sources, formats and procedures. Rapid corporate growth through mergers and acquisitions.

Benefits:

- Efficiency and productivity gains
- Full coverage of critical customer and financial data
- Greater confidence and more complete regulatory reporting capabilities
- Developed tests to compare casino systems access with HR data

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Streamlined data solutions and audit procedures

“People often think of audit as a reactive function, but now we’re change agents. ACL has given our auditors a greater sense of comfort and confidence in their skills. Instead of hoping to find problems in a sample, ACL technology equips you to pull in all the data and focus in specifically on the anomalies.”



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Canada Post Corporation

Industry: Crown Corporation

Needs: Quickly access data from the corporate SAP™ system and pinpoint control weaknesses and potential exceptions.

Challenges: Costly collection and delivery operations. Organization's size and distribution made it difficult to coordinate and standardize processes. Data file accessibility.

Benefits:

- Quickly highlight control weaknesses and test internal controls using repeatable analytics
- Identify major cost recovery opportunities, including CDN \$10,000 in bonus overpayments, CDN \$3.9 million in excessive overtime, and substantial patterned absenteeism levels across delivery installations
- Perform thorough, targeted, and well-planned audit activities without the inherent risks of random sampling and time-consuming data extractions

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**Practical business intelligence
for a decentralized audit
environment**

“ACL has improved the image and reputation of Internal Audit and introduced a powerful analytical tool to Canada Post.. ACL has allowed us to perform both engagement-level and enterprise level risk-based audit planning.”

Jean-Claude Larochelle
Auditor



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Carolinas Healthcare System

Industry: Healthcare

Needs: Server-based technology solution to schedule data imports and conduct fully automated analyses that could audit larger data populations without adding more staff or material resources.

Challenges: Working with disparate data systems.

Benefits:

- Implement targeted analyses that enhance controls and minimize risks
- Independent access to secure data files
- Automated, scheduled, risk-based analysis
- Stronger business relationships within CHS
- Deeper audit coverage without additional resources

ACL | Analytics Exchange

AX | Exception

ACL | Consulting

ACL | Training

Robust continuous monitoring to mitigate risk and identify control gaps

“ACL solutions have given us the technical ability to identify critical business challenges, while boosting the credibility of the audit and compliance group.”

Tom Valiquette

Senior Internal Auditor



Carolinas HealthCare System

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CHAN Healthcare Auditors

Industry: Healthcare

Needs: Technology to help its clients strengthen the effectiveness of their business controls and minimize revenue leakage.

Challenges: Minimize revenue leakage. Observe ongoing regulatory compliance.

Benefits:

- Identify millions of dollars in unpaid reimbursements and lost patient charges
- Map service and payment trends, allowing healthcare organizations to reserve adequate funds for bad debts
- Analyze data derived from a wide variety of information systems and software applications with ease and efficiency
- Share audit scripts and tools with CHAN personnel working across the country

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Business Assurance Through Targeted Data Analysis

“An audit process that uses ACL technology is light years ahead of manual sampling. In the past, you’d have to hit the lottery to find something big. With ACL, we can find the root issues, identify trends, and provide our clients with detailed results.”

Jill Linden

Vice President, Operations



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CLP Holdings Limited

Industry: Utilities

Needs: Fast and flexible access to large volumes of data. Smooth data retrieval from enterprise systems to save queries for repeated download tasks.

Challenges: Detailed analysis. Accessing data from enterprise systems including SAP® ERP. Automation of routine data extractions.

Benefits:

- Extract large data volumes from SAP systems thereby increasing the efficiency of audits by approximately 60%
 - Join tables in SAP and download the results directly to ACL analytics software for more efficient analysis
 - Save data download scripts and queries for repeated use, improving team productivity
 - Pinpoint anomalies and exceptions in large data tables and extract specific information sets for further analysis
-

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Streamlined Data Extraction

“With ACL’s powerful, built-in data analysis functions, we can further enhance our auditing skills. It’s easy to extract data for analysis from a report developed in ACL to streamline repetitive download tasks.”

Larry Young
Senior Auditor

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Colorado Office of the State Auditor

Industry: Government

Needs: Flexible technology for basic tasks, such as selecting samples and reviewing data, plus more advanced processes, including complex fraud detection analyses.

Challenges: Conducting effective audits with limited resources and disparate data systems.

Benefits:

- Select samples, review data, perform fraud detection analyses, and resolve disparate data and technical issues
- Conduct full audits with greater speed, efficiency, and insight
- Protect populations served by Division of Registrations licensees
- Compare detailed data populations to find matches, abnormalities, and concerns

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ACL | Training

Enriching Public Safety and Accountability

"In the last few years, our office has expanded the use of ACL from a few staff members to every audit team. ACL has changed how we conduct our audit work every day and helps us produce dramatic results in a short amount of time."

Steve Bouey

Senior Legislative Auditor



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Corvelle Consulting

Industry: Government, Business Services

Needs: A risk-based continuous compliance monitoring program.

Challenges: Manual analysis resulted in samples of only tiny percentages of the data population.

Benefits:

- Improved compliance assessments and data trending
 - Ability to effectively oversee millions of data records
 - Capability to develop customized, reusable analytic scripts as needed
-

ACL | Analytics Exchange
ACL | Consulting

Cost-effective, targeted compliance monitoring

“ACL AuditExchange equips our clients to choose candidates for compliance monitoring based on improved risk assessments. It’s a sophisticated solution that enhances data coverage and helps clients perform more targeted audit work.”

Yogi Schulz
President



CPFL Energia

Industry: Government

Needs: Flexible technology to provide assurance that business activities comply with the company's strategic annual plan.

Challenges: Access to internal data, such as plotted tables for analysis and monitoring, plus customized program documentation. Extremely complex IT environment that includes legacy systems communicating with SAP and a new billing module.

Benefits:

- Quick, secure access to SAP in a complex IT environment
- High-value cost and revenue leakage recoveries
- Complete data coverage for more efficient audits

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Support Continuous Auditing and SOX Compliance

"We're using ACL technology to add immediate value to the bottom line while delivering more efficient and strategic audit work."

**Hélio Takashi Ito and
Gilvan da Silva Magalhães**



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Deseret Management Corporation

Industry: Business Services

Needs: A direct connection to subsidiary information systems and access to complete data files.

Challenges: Accessing a variety of data systems on disparate platform. Ensuring data security. Managing time and staffing pressures.

Benefits:

- Effectively access and analyze data drawn from multiple IT systems supporting eight subsidiary companies
- Reduce time from nine weeks to 40 minutes to generate summary financial statement reports and highlight variances
- Create and track Key Performance Indicators to enhance service and profitability
- Solve challenges of remote data access and analysis when conducting on-site audits of subsidiaries

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Versatile technology for enhanced business performance

“With ACL, we can perform all of our data analysis using ODBC access without any requests to the IT department of each individual company. ACL allows us to perform continuous monitoring and get direct access to the data we need.”

David Johnson
Senior Audit Manager

DMC

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Dhanlaxmi Bank Ltd.

Industry: Banking & Finance

Needs: A system that could mitigate risks by analyzing all transactional data.

Challenges: Rapid growth made it challenging for the 19-member Internal Audit team to verify transactions from more than 270 bank branches. Increased risk of both internal and external fraud and potentially weakened operational controls. Compliance with Reserve Bank of India regulations.

Benefits:

- Streamlined, centralized and automated key audit processes
- Enhanced internal efficiency with 100% data coverage
- Identified fraud and data errors
- Identified revenue leakage and costly exceptions
- Enhanced branch-based internal controls
- Provided comprehensive transactional analysis

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Centralized data analytics

“Finding the right audit technology partner was critical for our growing organization. ACL has been the perfect choice for Dhanlaxmi Bank.”

E. Ramachandran

Assistant Vice President,
IS Audit & Offsite Surveillance
Desk

Dollar Thrifty Automotive Group

Industry: Retail

Needs: Move beyond random sampling and gain full coverage of its 500,000 monthly transactions. Establish continuous auditing to assess risk and detect fraud – especially in the area of retail transactions.

Challenges: Overextended staff resources. Suspected fraud and security breaches. Inadequate random sampling procedures.

Benefits

- Saved over 10,000 hours of manual staff labor
- Reduced commission expense by \$750,000
- Fraud detection
- Tighter business controls

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ACL[™] | Training

Significant cost savings and fraud detection

“ACL has been the catalyst for everything....If you know each and every transaction is reviewed for compliance and fraud, you are less likely to cross the line. There is no way we could have been as successful without using ACL.

Alan Nixon
Staff VP and General Auditor

Dollar Thrifty
Automotive Group, Inc.


Dow Corning

Industry: Manufacturing

Needs: Data analytics to manage growing workloads to meet corporate review requirements.

Challenges: Balance growth through international expansion and acquisitions with cost containment measures and Sarbanes-Oxley Compliance.

Benefits:

- Reduce fieldwork time and maximize audit productivity
- Streamline and enhance audit programs – enabling deeper, more meaningful data analysis and significant time savings
- Institute “virtual auditing” - auditors conduct global reviews with reduced travelling time to the business location
- Pinpoint areas of weakness or inconsistency, using timely exception reports based on reliable information
- Quickly locate specific data tables in the SAP environment and use repeatable analytics for data tests and output reports

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Streamlined data analysis for global business and legislative changes

“ACL offers an effective means for us to devise audit tests, which are global in nature and rigorous enough to pinpoint the specific details that we need in each audit location.”

Aaron Rylance
Business Process Auditor

DOW CORNING

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Dun & Bradstreet

Industry: Technology – Information & Delivery Services

About: Leading source of commercial information and insight on businesses, with a global database of more than 140 million business records.

Needs: Develop a standardized set of data analytics that equip business partners to monitor Accounts Payable (AP), Purchase Card (P-Card), Travel & Entertainment (T&E) and payroll transactions and provide centralized exception reporting.

Benefits:

- End-to-end exception management, tracking and reporting
- Continuous monitoring in partnership with business process owners
- Significant, ongoing cost recoveries and ROI - recover hundreds of thousands of dollars by identifying errors such as duplicate transactions and fraud
- Develop powerful, targeted analytics managed by business process owners

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AX | Exception

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Comprehensive continuous monitoring program establishes a global control environment

“ACL technology has fundamentally transformed how we manage spending and evaluate compliance. Reporting that was previously non-existent now provides senior leadership with a clear picture of our control environment.”

Hal Laughlin
President



Decide with Confidence

Emergency Medical Services Corporation

Industry: Healthcare

About: A leading provider of emergency medical services in the United States.

Needs: Establish an in-house review process and automate daily processes to achieve 100% data coverage.

Benefits:

- Significant, ongoing cost recoveries - recouped over \$300,000 in improper payments
- Error identification with less manual processing
- Proactive monitoring and self-auditing
- Seamless implementation through engagement of ACL Consulting Services

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Recouped over \$300,000 in improper payments

“The ROI on AuditExchange is excellent. Less than a year after implementation, the solution has already paid for itself many times over.”

Brian Anderson
Accounts Payable Manager



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Emirates Airlines

Industry: Transportation

Needs: Establish greater automation and reduce audit cycle

Challenges: Manual audit work was tedious, time-consuming and prone to errors. Lacked a comprehensive view of station accounting data.

Benefits:

- Dramatically less time required to extract, prepare, format and generate information for audits
- Fewer manual errors and omissions with complete data coverage
- Deeper, more thorough data analysis with higher quality results and a standardized reporting format
- Identified exceptions and control gaps, and provided greater business assurance
- Targeted analysis that can automatically be conducted across disparate corporate systems and data formats

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Comprehensive data analysis program establishes a global control environment

“It can be said that ACL is the ‘Genie’ that is producing magical results for Emirates Internal Audit.”

Kalpesh S. Vashi

Information Systems Audit Manager



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Essar Group

Industry: Finance

Needs: Eliminate sample-based auditing, and test complete populations. Implement fraud alarms with a more rigorous audit process through automated data analysis.

Challenges: Establishing an assurance process to meet widespread government and stakeholder expectations.

Benefits:

- 100% population coverage
- Seamless SAP integration and standardizes data from multiple systems and platforms
- More effective P2P processes with reduced cycle times and redefined inventory lead times
- Logical rationalization of sale price master data to provide revenue assurance
- Stronger tracking processes for duplicate bill booking
- Enhanced master data quality through integrity checks

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Global controls and process assurance

“ACL technology provides seamless access to SAP data and the ability to interact with multiple source systems, efficiently handling very high data volumes.”

Umesh Jadhav
Head IT Assurance

ACL
Impact
award | **WINNER**
2011

ESSAR 



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Fidal Directions Internationale

Industry: Business Services

Needs: Software to boost efficiency, offers seamless access to heterogeneous data and eliminates file size limitations – with limited IT assistance.

Challenges: Complex regulatory environment. Access to large, diverse data files.

Benefits:

- Defined continuous tax management policy
- Achieve significant cost savings and avoid fines on behalf of their clients
- Boost internal productivity by 75%
- Autonomously access multi-platform data
- Save time and enhance resource allocation

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ACL™ | Consulting
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**Minimize financial and tax risks
– prevent fines of €500,000**

“ACL technology helps our customers perform reliable and secure data analysis, remain compliant with regulations, and better manage their tax risks.”

Gwenaelle Bernier
Associate Partner, VAT, Customs
and Indirect Taxes

 **FIDAL**
Société d'Avocats



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Case Study

Fidelity National Financial

Industry: Insurance

Provides: Specialty insurance products. Title insurance, escrow, and other title-related services, including collection and trust activities, trustee sale guarantees, recordings, and reconveyances.

Needs: To mitigate this risk and establish continuous auditing in direct title operations, agency title operations, and the wide-ranging corporate function highest level of business risk with the greatest potential for process improvements.

Benefits:

- Timely detection of fraud, errors, fund misappropriation and control gaps
- Automated data analysis with full-population coverage
- Server-based file access for secure collaboration
- Analyze complete data populations for full operational visibility
- Ensure regulatory compliance and strengthen internal controls

ACL | Analytics Exchange
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**High-visibility risk mitigation
through continuous auditing**

“ACL technology has transformed how we assess risk in our organization. ACL is here to stay and will continue to make substantial contributions to our improved performance in the months and years ahead.”

David Riddell
Automated Audit Solutions
Manager



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Fintrax Group Holdings Ltd.

Industry: Financial Services

Needs: Fully automated analysis tasks through flexible, scalable technology combined with strong technical support from experienced staff.

Challenges: Cumbersome manual investigations. Limited fraud monitoring. Inefficient data reconciliation processes.

Benefits:

- Decreased labor costs and improved audit efficiency - significantly reduced manual interrogations, enabling managers to redeploy internal audit staff into other departments
- Independent assurance through automated data analysis
- Daily fraud monitoring and audit reports for management

ACL | Desktop

Fraud monitoring and independent data assurance

“With easier data analysis and daily audit reports, ACL technology has strengthened our internal controls and provided invaluable corporate oversight.”

Paul O’Sullivan
Internal Auditor



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First Hawaiian Bank

Industry: Banking & Finance

Needs: Further enhance productivity and performance to several monitoring projects include testing penalty fee applications to deposit certificates withdrawn before their maturity dates, and interest payment monitoring on business accounts.

Challenges: Manual audit processes with limited sample sizes. Multiple business systems and data platforms.

Benefits:

- Ability to test complete data populations
- Share scripts in a secure environment with the audit repository
- Achieve effective monitoring and automated data testing
- Permission based access to data and scripts

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Targeted analysis

“ACL consultants helped us overcome our data access challenges with an organized AuditExchange roll-out. Now we know how to prioritize our time and resources.”

Gina Anonuevo
General Auditor

**First Hawaiian Bank**

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FirstRand Banking Group

Industry: Banking

Needs: A more efficient, inclusive, and less costly method to obtain account data without minimum exceptions or limits on the size of data extractions.

Challenges: Slow and incomplete access to information.

Benefits:

- Monitor information from over four million client accounts, rather than relying on a narrow data sample from individual branches
- Identify high-risk branches for immediate review and prioritize audit timelines based on current, comprehensive business data
- Cut the time required to access the necessary audit data from two days to a matter of minutes
- Identify a complete list of data exceptions, instead of just reviewing those housed within a sample size of 20 accounts per branch

ACL | Desktop

Enhanced audit coverage and risk management

“ACL has no trouble processing over 16 gigabytes of information in a single table. Our auditors can now analyze every account in our organization – not just a narrow client sample from a specific branch.”

Bennie Smit
Data Extraction Specialist



Food Lion LLC - Delhaize Group

Industry: Retail

Needs: Create a store audit risk assessment tool to monitor and analyze risk factors throughout its chain of retail stores.

Challenges: Identifying business risk.

Benefits:

- Maximize business efficiencies and provide enhanced customer service
- Analyze in-store risk factors based on customized weighted criteria
- Compile comparative data to help schedule individual store audits in a timely manner that reflects potential business risk
- Provide business management departments with detailed reports that outline existing risk exposures in each retail location

[View the Full Case Study](#)

ACL™ | Desktop

Solutions for Strategic Audit

“With ACL technology, we can now choose stores based on weighted risk factors, which results in more effective scheduling and timely audit planning. The application runs within seconds and provides stores with a level of detail that had never been seen before in one report. It’s as simple as one mouse click.”

Danielle Kragnes
Internal Audit Supervisor



[View the Full Case Study](#)

Forensic Strategic Solutions PC

Industry: Business Services

Needs: Technology to analyze transactional data when conducting forensic examinations, to detect fraud, and to identify weaknesses in internal financial controls.

Challenges: Fraudulent activities including fictitious vendors. Lapses in financial controls resulting in duplicate payments. Violations of competitive bidding policies.

Benefits:

- Identified 48 transfers by one employee for US \$49,999 - circumventing US \$50,000 purchase approval policy
- Found overbilling of US \$2.1 million through payment applications made by the project developer, construction contractor, and some of the subcontractors
- Discovered circumvention of the proper payment codes using direct payments, resulting in outstanding encumbrances totaling approximately US \$77.8 million

ACL™ | Desktop

Uncovered massive fraudulent activities and lapses in financial controls totaling more than US \$70 million

“After Forensic Strategic Solutions completed the investigation, it opened a lot of eyes. It also demonstrated the effectiveness of ACL’s product...The District recognized the need for a powerful data analysis tool to ensure proactive monitoring of areas such as exception reports and vendor encumbrances on an ongoing basis.”

Lisa Robbins
Manager of Fraud Examination

FORENSIC  STRATEGIC
solutions

[View the Full Case Study](#)

Fortegra Financial Corporation

Industry: Insurance

Needs: An affordable and flexible service with capabilities to support diverse activities including Sarbanes-Oxley (SOX) compliance and enterprise risk management (ERM), as well as enable collaboration with various business units and external auditors.

Challenges: Growing number of cumbersome and unmanageable files.

Benefits:

- Increased audit process efficiencies by 25-30%, allowing them to accomplish more work with the same resources
- Foster increased communication and invigorate collaboration
- Realize external audit cost savings
- Maximize the audit team's productivity by automating time-consuming administrative functions

ACL™ | Workpapers

Manage company-wide audit workflow. Increase audit process efficiencies by 25-30%

"We were half-way through our SOX compliance process and it was an administrative burden. ACL Workpapers offered us a simple, centralized, and secure audit management system that immediately helped us become more productive and collaborative. Within a week, we were up and running."

Emily Rhodin, CPA, CRMA
Vice President
Internal Audit & SOX Compliance

 **Fortegra Financial**®
a NYSE Company (FRF)

[View the Full Case Study](#)

Fundação CESP

Industry: Business Services

Needs: Technology to conduct detailed examinations of core systems, especially the Oracle beneficiary database.

Challenges: Fraudulent activities including unauthorized system access. Identifying errors in payroll transactions and inaccurate files. Changing market regulations.

Benefits:

- Analyze participant and payment files for accuracy and integrity
 - Find weak points in the payment and transaction process
 - Identify active accounts that do not accurately match the FCESP welfare system records
 - Pinpoint fraud, unauthorized employee file access, and other costly business risks
 - Match and cross-reference historical data files to ensure accuracy
 - Use repeatable analytics to perform data monitoring and adjust scripts according to the Internal Audit schedule
-

ACL | Desktop

Managing risk and pinpointing fraud with repeatable analytics

“The unlimited capabilities of ACL’s applications have allowed the Internal Audit Division to improve its risk-focused audit exams, enabling our team to investigate systems adherence to business rules and policies.”

Ariel de Paula Tasso
Systems Auditor

[View the Full Case Study](#)

GE Capital – Australia & New Zealand

Industry: Finance

Needs: A more efficient way to analyze the log files through data analytics.

Challenges: Data leakage protection. Accurately capture, analyze and monitor data flows across varied systems, devices and geographical IT installations. Limited review of the data with manual analysis techniques and spreadsheet software.

Benefits:

- Significantly reduced the time and effort required to analyze the large security logs
- Identify potential unauthorized and unusual data copying activity for deeper investigation.
- Improve detection capabilities

ACL | Desktop
ACL | Consulting
ACL | Training

Automated analytics provide data leakage and prevention assurance

“The IT and Senior Management team was impressed with the additional level of control and analysis that the ACL solution provided; as well as the ability to directly and efficiently access the data.”

Arnold Mendoza
IT Internal Audit Manager

ACL
Impact
award **WINNER**
2011



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Greater Baltimore Medical Centre

Industry: Healthcare

About: One of the largest private sector employers in Baltimore County, with over 3,500 staff, including 1,300 physicians and 1,200 nurses, GBMC handles more than 26,700 inpatient cases and 60,000 emergency room visits annually.

Needs: A flexible, server-based solution that enhances efficiency and reduces manual sampling, including scheduling capabilities that enable users to run data tests at pre-determined times.

Benefits:

- Organized, secure analytics enhance team efficiency
 - Server-based data analysis maximizes speed and power
 - Enhanced audit quality and data coverage
-

ACL | Analytics Exchange

ACL | Consulting

ACL | Training

**Enhanced audit efficiency
through scheduled analytics**

“With ACL we’ve automated complex data analysis. The solution saves time, money and manual intervention.”

Dan Shelly
Senior Auditor

GBMC

[View the Full Case Study](#)

Grupo Bimbo S.A. de C.V.

Industry: Manufacturing

Needs: Faster, more effective way to audit a payroll of 69,000 employees in six companies

Challenges: Reduce payroll overpayments. Control costs. Improve productivity.

Benefits:

- 100% weekly audit coverage of multiple business processes without human intervention, random sampling or additional IT support
 - Shorter audit cycles conducted nearly in real time, with a quicker and more economical review process
 - Recovery of excess payments and fewer expensive trips to conduct remote audits
 - Stronger internal controls and repeatable processes that rapidly detect fraud, unauthorized payments, policy breaches and operational gaps
-

ACL | Desktop

Easily analyze
original source data with
integrity and discretion without
additional IT support

“Thanks to ACL technology, we are able to analyze faster and more effectively, 100 percent of the payroll transactions for 69,000 employees.”

Emigdio Zambada Senties
Auditor



Hannover Life Reassurance Company of America

Industry: Insurance

Needs: The ability to manage risk, identify costly overpayments, and improve business assurance with full data coverage.

Challenges: Assuring accurate reporting. Extracting information from various client systems. Complying with risk mandate.

Benefits:

- Gain complete coverage of client transactions and a thorough understanding of individual primary insurer's business procedures
- Identify insurance policies that exceed the company's mandated risk retention limits
- Support the identification and quantification of payment exceptions,
- Perform detailed cost recovery audits with greater speed, efficiency, and accuracy
- Strengthen client relationships by identifying underpayments and returning the outstanding funds when appropriate

[View the Full
Case Study](#)

ACL | Desktop

**Recovery of US \$10 million in
net overpayments**

"I can't imagine performing cost recovery audits without ACL technology. Once we have our client's information, we have the flexibility to analyze and test the data in every way possible. I used to work with another data analysis program, but it took at least 10 steps to do what we can accomplish in one simple function with ACL."

Paul Grace
Reinsurance Auditor

hannover **life re**[®]

[View the Full Case Study](#)

Hawaiian Airlines

Industry: Transportation

About: The state's largest airline, serving destinations in the Pacific region and carrying approximately eight million passengers annually.

Needs: The power of a server and a full business assurance platform to draw large data volumes from numerous, disparate systems. Risk of creating multiple file versions, security issues or data overwrites.

Benefits:

- Reduce the time required to complete projects
- Gain 100% data coverage, which significantly reduces the incidence of improper flight benefit usage
- Eliminate the middleman by allowing auditors to connect directly to required data
- Ensure confidence in the security of ongoing project files, audit results, and other critical data by storing it in the AX repository
- Achieve a measurable, monetary ROI by using trend-based analytics and automated continuous analysis routines

ACL | Analytics Exchange
ACL | Consulting
ACL | Training

Strengthen and enhance a broad range of internal monitoring activities

"The ACL AuditExchange solution is paying for itself in time savings alone. It will continue to deliver value as we implement continuous analysis throughout the organization."

Mark Curnow
Manager, Corporate Audit



HCA

Industry: Healthcare

Needs: Contain costs and maximize efficiency.

Challenges: Myriad of state and federal regulatory constraints. Third party billing concerns. Rising costs.

Benefits:

- Identify vendor billing errors on 16,000 units of medical equipment
- Locate US \$17 million in duplicate company payments over the course of one year
- Test human resources and payroll data for costly reporting and coding inconsistencies
- Monitor balance sheets and income statements for unusual activity and unnatural account balances
- Ensure Section 404 SOX compliance by running repeatable analytics

[View the Full Case Study](#)

ACL | Desktop

Identified \$17 million USD in duplicate payments

“ACL technology enables us to institute auditing procedures that are driving best practices throughout the company.”

Kevin McMahon
Vice President, Internal Audit

HCA

Hospital Corporation of AmericaSM

[View the Full Case Study](#)

Instituto Nacional Do Seguro Social

Industry: Government

Needs: Analytics program to identify data errors and fraudulent benefit claims.

Challenges: Large data volumes from multiple sources and platforms. Analyzing agency data for fraud, errors and inconsistencies. Internal bureaucracy and cooperation negotiations.

Benefits:

- Ability to quickly pinpoint fraud and error
- Complex data analysis of large data populations
- Stronger controls and seamless data access
- Expedited inter-agency data exchange agreements

ACL | Desktop

Federal fraud detection program

“It would be unimaginable for us to complete this major project without ACL technology. Our audit team has become far more confident and continues to move forward with deeper data analyses.”

João Vieira Filho
Internal Audit Coordinator



[View the Full Case Study](#)

Investor's Group Inc.

Industry: Banking

Needs: Ongoing compliance with ever-changing regulations in the mutual fund, insurance and securities industries through technology to continuously monitor transactions and conduct detailed operational reviews.

Challenges: Increasing exposure to business risk. Reconciling data and reporting for various business and financial functions. Identifying potential money-laundering activities and terrorist financial holdings.

Benefits:

- Review client records for cash deposits over CDN \$10,000 to comply with mandated reporting
- Developed a preferred list of suppliers, resulting in overall corporate savings of CDN \$600,000 (US \$480,000)
- Monitor mutual fund trading activity to ensure ongoing compliance with a wide variety of industry regulations
- Develop and implement effective fraud detection controls testing

ACL | Desktop

Using ACL for over 10 years to ensuring Regulatory Compliance and Consolidating Operations

“ACL gives us a competitive edge – and allows our company to audit millions of records to ensure each client’s assets are being managed and protected to our Investors Group standard.”

Brad Kirk
Manager of Internal Audits


SOLUTIONS BUILT AROUND YOU™

[View the Full Case Study](#)

Ivy Tech Community College

Industry: Education

About: Largest state-wide community college with single accreditation serving nearly 200,000 students annually.

Needs: A central, server-based data processing solution that automates repetitive analytic routines. Exception Reporting and continuous monitoring in Accounts Receivable, Purchasing and Financial Aid departments.

Benefits:

- Conduct ad-hoc testing and continuous monitoring
- Independently access data files for automated, scheduled analysis
- Automatically distribute analytic exceptions to key stakeholders
- Broad-spectrum analytics to provide business control assurance

ACL | Analytics Exchange
AX | Exception
ACL | Consulting
ACL | Training

A full-spectrum analytic platform for higher education

“Establishing a direct connection from ACL to our ERP system ensures that IT is not burdened with ongoing data extractions.”

Hunter Rackley
IT Auditor



John Hancock Life Insurance (Malaysia) Berhad

Industry: Insurance

Needs: A quick and easy-to-use tool to enhance annual claims review process.

Challenges: Large volumes of detailed insurance claims. Time-consuming review process.

Benefits:

- Increase productivity by creating repeatable analytics to enable users to effectively generate reports and perform sample-based testing
- Minimize errors with pre-set batches and automated analysis functions
- Transform the time-consuming process of creating Input File Definitions and generating exception reports into a fully automated, five-minute application
- Enhance user flexibility through a streamlined and responsive sample selection process

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Case Study

ACL[™] | Desktop

Greater productivity, fewer errors, and a streamlined application that takes only five minutes from start to finish.

“By developing automated tests using ACL technology, we have gained a greater understanding of how to effectively manage the claims review process.”

Kenneth Wong
Supervisor, Internal Audit
Department

John Hancock
Our signature is your assurance

[View the Full Case Study](#)

Lafarge North America

Industry: Manufacturing

Needs: A solution to access disparate legacy systems to satisfy audit, government reporting and regulatory requirements.

Challenges: Processing environment that generates over 120 million General Ledger transactions per year.

Benefits:

- Cut extraction times from as much as 20 days down to several hours
- Share data securely with internal teams and appropriate third parties
- Access and analyze data from disparate legacy systems
- Enhanced regulatory and taxation compliance
- Secure collaboration and significant cost savings

ACL | Analytics Exchange

ACL | Consulting

ACL | Training

Streamlined complex data extraction and analysis

“ACL AuditExchange delivers secure data access with top-notch quality assurance. It’s helping us to improve efficiency and cut costs.”

Gerrit Buitendag

Director of Accounting (Cement)



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Louisiana Legislative Auditor

Industry: Government

Needs: Flexible and comprehensive data analysis software to increase efficiency, minimize audit risks, and improve both the detail and quality of its agency audits.

Challenges: Ensuring data quality. Retrieving data from multiple platforms. Improving oversight of state revenues.

Benefits:

- Pull information from a multitude of agency databases faster; analyze audit risks; and conduct data testing with higher accuracy and efficiency
- Recover public funds lost due to errors and mismanagement, including an erroneous US \$173,000 payment
- Give additional assurance that institutional controls are working
- Create standardized reports to analyze monthly agency transactions

ACL | Desktop

Improving audit quality and efficiency, and recover erroneous payments

“ACL technology has given us greater quality assurance and allowed the LLA to do a more thorough job.”

Michael Cragin
Senior Information Systems Auditor



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Memorial Healthcare System

Industry: Healthcare

Needs: Continuous monitoring in the Purchase-to-Payment cycle.

Challenges: Lack of visibility into higher risk areas of the business.
Inefficient monitoring of transactions resulting in lost payments.

Benefits:

- Enhance the control environment and isolate procedural improvements that will boost efficiency and visibility
- Eliminate third-party audit commissions and reduce costs
- Increased visibility into higher risk areas of the business, early warnings to management, and enables real-time evaluation of all transactions.

ACL | Analytics Exchange

**More than a half-million dollars
in recoverable payments**

“We are looking forward to expanding the use of continuous monitoring solutions and achieving similar results in other critical business areas.”

Robert Gutholc
Director Financial Controls

 **Memorial**
Healthcare System

[View the Full Case Study](#)

Mercy Health

Industry: Healthcare

Needs: Automating of manual processes and prioritized projects with the highest potential for time and cost savings promoting collaboration, interpreting data trends, and uncovering control gaps before they create regulatory and operational issues.

Challenges: Security, system database access and user access concerns.

Benefits:

- Create a more efficient and effective audit process
- Gain timely insights that deliver real business value
- Uncover errors, inefficiencies and potential fraud
- Uncover duplicate payments in the Accounts Payable division and re-calculate commission payments

ACL | Analytics Exchange

ACL | Consulting

ACL | Training

Recovers duplicate and erroneous payments

“The ACL Professional Services team was the key to our initial success. We couldn’t have achieved such great results without their help.”

Dieu Tran

Director, Business Risk

Mercy 

Metcash

Industry: Retail

Needs: Risk management analysis by developing automated tests that gather “risk indicator” data across the business.

Challenges: Maintaining a culture of compliance across the diverse organization.

Benefits:

- Scheduled analytics
- Change records from the Finance ERP system are routed to management for further review
- Highlight purchases made from unauthorized suppliers
- Capture and present 90 hard-copy exception reports in a standard, modifiable digital form
- Download daily vendor master file to test for exceptions, regulatory issues, and unusual transactions

[View the Full Case Study](#)

ACL | Desktop
ACL | Direct Link
ACL | Consulting
ACL | Training

Identified duplicate payments worth more than US\$8.4 million

“The ACL solution works across the Metcash organization to analyze complete data sets and highlight evidence of control breakdowns or heightened risk exposure.”

Glen Laslett
Group Audit Manager

THE ACL
Impact
award | **WINNER**
2011

Metcash

[View the Full Case Study](#)

MTN Nigeria

Industry: Telecommunications

Needs: A solution that continuously monitors all revenue-impacting systems with exception reports to reduce costs and identify sources of revenue leakage. Areas of concern include prepaid sub-system and billing; post-paid billing; interconnect mediation and billing; roaming and cash to service.

Challenges: Uneven data coverage in key risk areas. Limited staff budget. Competitive business environment.

Benefits:

- Dramatic revenue savings
- Speed and user simplicity
- Full visibility on customer transactions
- Revenue assurance confidence and efficiency

ACL[™] | Analytics Exchange

Recovers US \$60 Million

“ACL has remarkably improved revenue assurance, reconciliation, audit and investigation activities. Our team has been able to meet expectations within a tight budget and a competitive market.”

Adewusi Adebola
Telecom Analytics Manager



[View the Full Case Study](#)

National Audit Office of Finland

Industry: Government

Needs: Institute standardized data testing for the many government accounts, agencies and companies it regularly audits. A flexible solution to facilitate greater data coverage.

Challenges: Multiple government agencies and business units to audit. Controls for effective financial management. Large data volumes.

Benefits:

- Report annual findings to the Finnish Parliament quickly and effectively
- Leverage technology for tailored testing procedures
- Successfully deploy repeatable analytics to review processes such as income and expenditure statements
- Develop a risk-based audit system that allows the NAO to focus their limited resources on areas of greatest concern

ACL | Desktop

Significant productivity increases and streamlined audit procedures

“ACL has equipped us to conduct far more effective and comprehensive audits. We’ve enjoyed significant productivity gains and more streamlined audit processes.”

Pentti Mykkänen
Director for Financial Audit



[View the Full Case Study](#)

National Revenue Agency, Bulgaria

Industry: Government

Needs: A reliable control system that would also conform to EU requirements and quickly analyze data from the multiple accounting and ERP systems used by the various companies it is required to audit.

Challenges: Cumbersome manual processes. Accessing disparate system data. Inefficient information exchange.

Benefits:

- Broader audit coverage and visibility
- Global audit standard
- Early identification of control weaknesses
- Enhanced insight into global risks

ACL™ | Analytics Exchange
ACL™ | Consulting
ACL™ | Training

End-to-end automated analysis

“ACL AuditExchange will significantly improve the productivity of our entire audit team – giving us the tools to discover improper tax practices and more efficiently share information.”

Krasimir Stefanov
Executive Director



North Carolina Office of the State Auditor

Industry: Government

About: Independently evaluates the state's financial records and public program performance; assesses the security and integrity of state information technology systems and responds to allegations of fraud, waste and abuse.

Needs: A technology solution that promotes audit consistency and effectiveness, enables the team to efficiently document audit activities, and perform faster automated testing – without the need to rely on audit technology specialists.

Benefits:

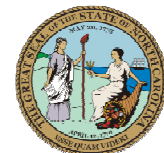
- Ability to share information in a secure environment
- Greater audit consistency and coverage
- Quick, independent access to approved data analytics

View the Full
Case Study

ACL™ | Analytics Exchange
ACL™ | Consulting
ACL™ | Training

Increase its coverage and
deliver greater audit
consistency

“ACL AuditExchange will allow our agency to automate analytic testing and quickly find anomalies for further review. An auditor can run an analytic, get the exceptions in a report, and make a judgment call about what further action needs to be taken – all within a secure server environment that will facilitate agency-wide collaboration.”



[View the Full Case Study](#)

Palomar Pomerado Health

Industry: Healthcare

Needs: Seamless, standardized communication between managers, stakeholders and the audit team. Enable end users and business departments to pulling data, test its integrity, and run automated analytics.

Challenges: Communicating critical data and transactional anomalies to business stakeholders.

Benefits:

- Structured communication and continuous monitoring protocols
- Timely, secure data access and user-specific viewing privileges
- Cost recoveries and audit cycle efficiencies
- Ability to create a company-wide limited data warehouse

ACL™ | Analytics Exchange
AX™ | Exception
ACL™ | Consulting

**Significant cost recoveries
by identifying real-time
billing errors**

“We were very pleased to have skilled guides throughout the migration process and the consultants onsite proved to be invaluable. We are light years ahead of where we’d be if we had tried to do it all ourselves.”

PALOMAR
POMERADO
HEALTH
SPECIALIZING IN YOU

Tom Boyle
District Audit Officer

[View the Full Case Study](#)

Procter & Gamble – Brazil

Industry: Manufacturing

Needs: Flexible solution to cross-check tax and accounting databases.
Access to SAP® ERP production database.

Challenges: Find exceptions and create action plans to ensure full information integrations—deeper emphasis on transactional tax obligations.

Benefits:

- Enhanced risk mitigation
- Faster, higher-quality regulatory compliance with tax audit authority through 100% automated data coverage
- Sophisticated data extraction, analysis and reporting
- Faster and more comprehensive analysis without compromising system performance or data integrity

ACL™ | Analytics Exchange

ACL™ | Consulting

ACL™ | Training

**Eliminated manual sampling
with 100% transactional
data coverage**

“ACL AuditExchange provides faster, higher-quality compliance with tax authority audits, while 100% transactional data coverage eliminates the need for manual sampling.”

Carlos Nogueira
Finance Manager

ACL
Impact
award | **WINNER**
2011

P&G

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Randolph-Brooks Federal Credit Union

Industry: Banking

About: 320,000 members and total assets exceeding US\$3.7 billion – comprised of 1,700 select groups, 13 chartered areas and 35 branch locations.

Needs: A solution that equipped both technical auditors and employees to perform automated testing. Develop a systematic process for communicating, tracking and escalating exceptions across multiple business divisions and branches.

Benefits:

- Significant time and staff labor savings
- Complete data population testing
- Enhanced trust across internal business units
- Effective exception management across the organization - enable departments to effectively view and follow up on exceptions

ACL | Analytics Exchange

AX | Exception

ACL | Consulting

ACL | Training

Eliminated manual labor for a stronger, more streamlined business

“We’re using AuditExchange to save time, money and eliminate manual processes. It has already helped us to build stronger relationships throughout the organization.”

Chris Waner, CIA, CTGA
Internal Auditor



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Redecard S.A.

Industry: Financial Services

Needs: Gain efficient, secure data access and perform powerful continuous monitoring of company-wide controls.

Challenges: Struggling to provide controls assurance by testing vast data volumes with limited sample files and cumbersome manual analyses.

Benefits:

- Conduct regular, preventative controls monitoring
 - Ensure secure data access and unlimited sample sizes
 - Enhance business oversight and regulatory compliance
-

ACL[™] | Analytics Exchange

From reactive to preventative risk mitigation

“ACL’s continuous monitoring technology equips us to detect real-time deviations in our data. We have moved from a reactive approach to a powerful, preventative audit program.”

Danilo Maik Sanches
Internal Audit and Compliance
Manager

REDECARD 

[View the Full Case Study](#)

RLI Insurance

Industry: Insurance

Provides: A diversified portfolio of property and casualty coverage and surety bonds serving niche markets.

Needs: Technology to effectively access files, scrub data, develop extracts and analyze results. Develop a fraud indicator approach to look for red flags such and highlight anomalies.

Benefits:

- Design 115 repeatable analytics focusing on fraud and funds leakage and targeting missed subrogation, irregular payments to claim adjusters and other potential business issues
- Identify over US\$4 million in missed billings
- Reveal US\$100,000 in yearly funds leakage for a 400% annual ROI
- Provide greater assurance through full population testing
- Deliver more valuable results with repeatable analysis

ACL™ | Desktop
ACL™ | Consulting
ACL™ | Training

Identified \$4 million in lost billings

“ACL technology has been a tremendous asset for RLI. We’re less dependent on sampling and provide greater assurance by embedding analytics in each and every audit project.”

Seth Davis
Vice President

RLI[®]
DIFFERENT WORKS

[View the Full Case Study](#)

S Tel Private Limited

Industry: Utilities, Transportation and Communications

Provides: Unified mobile services, wireless broadband and innovative value-added services to over 22.6 million customers.

Needs: Technology to perform automated data analysis and verification. A powerful audit solution to monitor high risk areas.

Benefits:

- Powerful, cost-effective solution rolled out in record time
- Gain proactive insight into fraud and errors
- Significant time savings through automated analytics: Complete a three-day Revenue Assurance process in under 10 hours
- Enhanced communication within the team as well as with management and business stakeholders
- Improve the audit process and increase team communication by storing analytics, reports and other documentation in a secure repository

ACL | Analytics Exchange

ACL | Consulting

ACL | Training

Daily revenue assurance tests strengthen business insight

“Our ACL solution helps us identify and prevent revenue leaks, while monitoring millions of daily transactions for fraud and errors.”

Mr. K. P. Ganesh

CIO



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Sara Lee International

Industry: Manufacturing

Needs: Automate multiple audit functions with repeatable analytics. Analytics to cover full data populations and test SAP configurations, master data and transactional data.

Challenges: Central data storage with decentralized process ownership. Numerous geographic locations and limited staff resources.

Benefits

- Achieved significant cost savings
- Improved controls assurance with full data coverage
- Gained better business processes and accounting functions
- Reduced travel expenses, saved hours of manual effort, and provides management with valuable reports that support stronger business and financial processes across the organization

ACL | Desktop

Repeatable analytics reduced IA costs and increased the level of assurance over the control environment

“ACL technology has enabled us to reduce our internal audit costs and significantly increase the level of assurance we’re providing throughout the organization.”

Tobias Thibaut
Audit Manager





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Siemens Financial Services Inc.

Industry: Financial Services

Needs: Web-based application to manage, distribute, assign, review and escalate exceptions.

Challenges: Increase security over access to the controlled analytic environment.

Benefits:

- Increased security and team efficiency
- Strengthen financial and operating controls
- Identify and remediate errors and anomalies—more controls testing of complete populations
- Streamlined SOX testing and other regulatory compliance efforts
- Data input validations, system processing & calculations, edit checks, data trending, change management

ACL | Analytics Exchange

AX | Exception

ACL | Consulting

Streamlined SOX testing and other regulatory compliance efforts

"Our ACL solution helps us work much more efficiently. We've reduced our dependency on manual controls and streamlined our SOX testing approach."

Jason A. Gross, CPA, CIA, CFE, CISA, ACDA

Vice President, Controls Management

SIEMENS

[View the Full Case Study](#)

Sonae Distribuição Brasil

Industry: Retail

Needs: Measure and identify stalled merchandise: merchandise turnover rates, average period for payment to suppliers, and the floating rate on the cost of money.

Challenges: Significant loss due to high inventory volumes. Monitoring inventory across multiple stores and systems.

Benefits

- Decrease stalled inventory by 48%
- Analyze 100% of in-store inventory at all retail and wholesale locations
- Examine all movement operations registries – including sales, transfers, and purchases – for any desired business period
- Free up valuable storage space through quicker product turnover, decreasing overall storage costs

ACL | Desktop

**Cut stalled inventory in half
and saved more than
US \$2.15 million**

“As a result of the continuous monitoring of data using ACL, we have improved merchandise turnover rates, reduced our payment time to suppliers, and saved the company millions of dollars.”

José Dimas Gonçalves
CFO



[View the Full Case Study](#)

Southern Illinois Healthcare

Industry: Healthcare

About: A nonprofit health care system with three hospitals and over 260 beds—provides services such as birthing, cardiac, cancer and emergency care, as well as surgery and rehabilitation.

Needs: Independent data access – pull and verify data from multiple systems without sending IT queries, and to schedule automated testing in high-risk business areas.

Benefits:

- Implement and schedule efficient, automated analytics to provide broad coverage
- Gain secure, independent access to standardized system data
- Timely insight into audit and compliance issues

ACL | Analytics Exchange
ACL | Consulting
ACL | Training

**Automatically standardize
disparate data files and
completes analysis in
just 30 minutes**

“Pre-emptive RAC audits have a huge financial impact on an organization. ACL technology has helped reduced turn-around when possible issues need to be reviewed.”

Lisa R. Cavitt
IT Compliance Auditor,
Corporate Compliance

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Stanford University

Industry: Education

Needs: Flexible data analysis solution to assist them in ensuring regulatory compliance with external funding sources.

Challenges: Regulatory compliance with external funding sources. Strengthening internal business controls. Stopping revenue leakage.

Benefits:

- Identified over US \$480,000 in potential duplicate vendor payments annually
- Tracked and eliminated a difficult security bug in the campus ERP system during the busiest point in the academic year
- Planned applications that can track every transaction from over US \$800 million worth of sponsor-regulated research expenditures
- Analyzed transactional data pulled from disparate cross-campus accounting systems via central data warehouses

ACL[™] | Desktop

Access and analyze data from disparate platforms and avoid millions of dollars in potential revenue leakage for more than 10 years

“ACL is an extremely adaptable tool. The more you learn about it, the more capable it becomes. It just gets better and better with extended use.”

Steven Jung
Director of Internal Audit

STANFORD UNIVERSITY

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Straight Talk Consulting Solutions

Industry: Business Services

Needs: An audit management system to streamline the audit process, organize workflow and reduce the amount of time spent on administrative efforts.

Challenges: Continuously managing multiple versions of Word, Excel, and PowerPoint files among internal and external parties. Lack of a common platform among stakeholders made it difficult to manage documentation changes, organize supporting evidence, and follow through on the resolution of engagement issues.

Benefits:

- Create a more efficient and effective audit process
- Realize 30% workflow productivity gains
- Enable collaboration by providing third parties (auditors and regulatory reviewers) a single point to access to review and conclude on their work

ACL™ | Workpapers

Improves workflow management efficiency by 30%

“ACL Workpapers allows one to manage a project from multiple devices ...if I’m doing an inventory walkthrough at a warehouse, I can snap a photo as evidence, upload it to my walkthrough tab...by the time I board my flight to return to the office, the test is already documented and concluded.”

Sergiu Cernautan, CPA, CISA
Principal

Straight Talk
Consulting Solutions

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T.C. ZİRAAT BANKASI A.Ş.

Industry: Banking & Finance

About: The largest bank in Turkey - the state-owned institution provides banking, financial, insurance and credit card services at over 1,300 branches, 50 special operations centers, and 25 bureaus in Turkey and in 17 countries around world.

Needs: Effective data analytic solution to help enhance efficiency and productivity. Uncover internal fraud and identify potential control risks without costly, time-consuming site visits.

Benefits:

- Detects 85% of fraud cases prior to impacting customers
- Enables early detection of 42% of suspicious transactions
- Enhanced efficiency and effectiveness
- Cost saving opportunities with higher productivity
- Complete, secure, data coverage in a high-volume audit environment

ACL | Analytics Exchange

ACL | Consulting

ACL | Training

Centralized storage promotes repeatable, sustainable audit work and high-quality fraud investigations

“ACL has been a crucial resource for our organization. We’ve enhanced audit efficiency and productivity, while detecting fraud and fund misappropriation with secure faster analysis”

Ali Aras

President of Audit Department

[View the Full Case Study](#)

Take-Two Interactive Software

Industry: Entertainment

Needs: Seamless access to corporate data, conduct targeted queries, and perform controls monitoring on a variety of critical business activities.

Challenges: Seamless access to information. Large global data volumes. Time-consuming manual audit tests.

Benefits

- 100% data coverage
- Automated sampling
- Share and store analytics for re-use
- Direct, independent access to the Company's production databases without IT assistance
- Quickly access existing scripts and customize them for their instance of the ERP system

ACL™ | Analytics Exchange
ACL™ | Training

Controls monitoring for a global entertainment company

“Both management and our Audit Committee quickly recognized the significant benefits of ACL.”

Jay Goldberg
Vice President of Internal Audit



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Technicolor

Industry: Entertainment

Needs: A solution to help identify and limit risks associated with European VAT collection. Automatic, continuous access to large data files without IT intervention

Challenges: Acquiring large data volumes without IT assistance. Reducing tax risks and tightening controls. Cumbersome data analysis.

Benefits:

- Sharing scripts and results with the data repository
- Tighter internal controls and tax administration insight
- Autonomous, seamless data access
- Shared scripts and results with the AuditExchange data repository

ACL | Analytics Exchange

Stronger, more airtight controls – empowering stakeholders and improving critical VAT insight

“ACL AuditExchange has revolutionized our audit methodology. We can now analyze large data files from SAP and cross-reference the information to find errors and control gaps.”

Bérangère Lefèbvre
VAT Manager

technicolor


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Telus Communications Inc.

Industry: Telecommunications

Needs: Enhance corporate controls, support regulatory compliance with Sarbanes-Oxley Section 404, and identify cost savings opportunities, with continuous monitoring within its corporate purchasing card program and overall purchase-to-payment cycle.

Challenges: Finding duplicate payments, errors, and overpayments. Maintaining compliance with various regulatory requirements.

Benefits

- Independent monitoring of all AP and purchasing card transactions on a daily basis
- Identifying exceptions, duplicate payments, overpayments, control breaches, and errors
- Feeling confident in the accuracy of all purchasing card and AP transactions
- Ensuring compliance with Sarbanes-Oxley regulations

ACL[™] | Analytics Exchange

Extending Operational Excellence with Continuous Monitoring

“With continuous monitoring, we have been able to automate the review of 100% of our payment transactions...an added degree of certainty over the effectiveness of controls of our payables. This solution has resulted in the identification of duplicate payments which are five times the total cost of implementing the solution.”

Gary Silsbe
Director of Operational Excellence



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Textron Inc.

Industry: Manufacturing

Needs: Technology to gain greater business assurance in a fast-paced global environment

Challenges: Compliance with government regulations, including Sarbanes-Oxley. Monitoring business processes among the organization's diverse business units.

Benefits:

- Use ACL technology in several areas, including Accounts Receivable, Accounts Payable, and Human Resources to find root data and control weaknesses and assist business units to solve problems
 - Saved valuable staff time and eliminated less effective data sampling techniques
 - Gained better assurance of company business practices, while effectively monitoring structural controls
-

ACL | Desktop

**Data Analytics Strengthen
Business Controls And
Compliance**

"Our audits have become much more value-added, because we can find and repair small issues that have major significance for our business units."

Nicholas Melfi
Audit Manager

TEXTRON

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The City of Oklahoma City

Industry: Government

Needs: Technology to transform massive amounts of data into information that can be used to measure and monitor municipal performance and operational efficiency.

Challenges: Reviewing vast quantities of data and monitoring municipal performance and operational efficiency.

Benefits:

- Monitor state sales tax revenues and identify missing payments, inconsistent application of statutes and fees, and improper vendor reporting recovery
- Transform large volumes of data from a wide range of IT systems and applications into meaningful information
- Analyze operational data to assess existing programs and services as an aid to developing strategic plans and performance targets for various city departments

ACL | Desktop

Uncovered US \$45 million in lost municipal revenues

“As a city audit department, we need performance measurement tools that go beyond the bottom line. ACL gives us the ability to assess a huge amount of data and boil it down to meaningful information. The more we use ACL, the more valuable ways we find to apply it in all our audit projects.”

Jim Williamson
Assistant City Auditor



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The Liberty Group

Industry: Insurance

Needs: A more efficient way to access and test millions of data records drawn without time delays or costly IT intervention.

Challenges: Reviewing vast amounts of data. Exporting data without compromising system functionality.

Benefits:

- Dramatically improve productivity and individual access to company data. New queries that required a minimum two-week waiting period and IT assistance can now be created by internal auditors, forensic services staff and other business users in less than a day
- Test and standardize data records from multiple computer platforms and enhance monitoring activities with repeatable analytics
- Analyze large data volumes with ease and efficiency, on a more timely basis
- Enhance controls compliance measures with complete exception-based testing, rather than relying on sampling procedures

ACL | Desktop

Flexible solutions effectively detect and prevent fraud, and enhance controls compliance measures

“ACL gives the power to the end-user and helps auditors meet their program targets. This has made a huge difference to the staff’s support for ongoing monitoring. Now, managers can see the results within their teams and work toward an improved audit and business assurance standard.”

Tracy Miedzinski
Data Warehouse Developer



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The Westfield Group

Industry: Retail

About: Operates and has interests in one of the world's largest shopping center portfolios, including 124 regional centers, valued at US\$59 billion with approximately 25,000 retailers in 10.5 million square meters of retail space.

Needs: Technology to identify duplicate vendor payments.

Benefits:

- Eliminate the need for third-party AP monitoring services
 - Provide ongoing cost savings and complete issue resolution
 - Mitigate risks & identify potential duplicate invoices
-

ACL | Analytics Exchange

ACL | Consulting

ACL | Training

Continuous AP monitoring technology identifies duplicate vendor invoices saving at least US \$60,000 in annual fees

"ACL has enhanced our team's reputation as a companywide resource. We are now collaborating with other departments to develop new continuous monitoring routines across the enterprise."

Byron Enamorado,
CPA, CIA, ACDA
Audit Supervisor

THE ACL
Impact
award | **WINNER**
2011

Westfield

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Traina & Associates

Industry: Information Technology

Needs: Cost-effective solution to improve workflow and automate the audit process.

Challenges: Migrating from their proprietary system.

Benefits:

- Easy set-up with no hardware or software to install
- Created a more efficient audit process, turning time-savings into cost-savings
- Streamlined the fieldwork allocation and review processes
- Fully automated reporting of overall audit progress
- Achieved proficiency with ACL Workpapers before even completing the first audit - now use ACL Workpapers exclusively

ACL™ | Workpapers

25% increase in audit management productivity

Preparation of audit reports in less than 30 minutes

"What began as a search for a simple tool that would automate the audit tracking process concluded with the adoption of a full-fledged audit management solution. The flexibility of ACL Workpapers really astounded us."

Lisa Traina, CPA, CITP, CGMA,
President



United Nations World Food Programme

Industry: Government

Needs: A secure, independent way to access data from SAP and multiple platforms.

Challenges: Independent access to data from multiple platforms. Random, judgment-based sampling procedures. Undefined user access and control gaps.

Benefits:

- Auditing with value-added reporting
- Seamless, secure access to data from SAP and multiple platforms
- Standardized data analysis with a more focused auditing routine
- Monitoring practice with a suite of over 75 reports that cover more than 60% of the WFP business processes

View the Full
Case Study

ACL™ | Desktop
ACL™ | Direct Link

Cut audit times and visibly
boosted internal efficiency



[View the Full Case Study](#)

US National Grid

Industry: Utilities

Provides: Electricity and natural gas to approximately 3.5 million customers in Massachusetts, New Hampshire, New York and Rhode Island.

Needs: Training services to enhance individual skills, while establishing the analytics as a go-to resource for all future audit work.

Benefits:

- Full data coverage
- Greater team accountability
- Deliver higher quality audits in less time
- Deeper data analysis and testing abilities
- Examine 100% of its corporate data

ACL | Desktop

ACL training delivers strategic data analysis education

"We love the power and versatility of ACL. The training sessions have opened our eyes to new data analysis possibilities and equipped our team to deliver higher quality audits."

Alex Mango
US Corporate Audit

nationalgrid

[View the Full Case Study](#)

VPI Pet Insurance

Industry: Insurance

Needs: Provide actionable insights into high-risk areas including vendor data, payroll, accounts payable, accounts receivable, and other financial transactions.

Challenges: Sample-based audit techniques simply cannot provide enough coverage to deliver meaningful results.

Benefits:

- Centralized analysis, data sharing and reporting
 - Gain timely insight into fraud and errors with automated analytics
 - Better understand and evaluate internal data
 - Develop an effective audit process with 100% data access and a clear audit trail
 - Raise internal awareness of high-risk business areas
-

ACL™ | Analytics Exchange

ACL™ | Consulting

ACL™ | Training

Continuous auditing provides better insight and assurance

"ACL has helped us achieve a deeper understanding of both our data and our business risks."

Lynne C. Hennessey
Compliance Director



Washington State Department of Licensing

Industry: Government

Provides: Highway safety, vehicle and driver services, licensing and regulation of over 30 professions and businesses in the state of Washington. Ensures state revenue is collected fairly and efficiently with 1,200 employees who serve customers at 66 license offices and 198 vehicle services statewide.

Needs: Automate several compliance and audit tests through ACL Consulting.

Benefits:

- Faster results
- Better data access
- Personalized training for key staff
- Customized tests – developed and delivered three analytic scripts while onsite

[View the Full
Case Study](#)

ACL | Desktop

**ACL Consulting
Kick Starts Results**

"It's amazing how much we learned about our data during the consulting process. The Integrated Audit team went places that we've never gone before."

Dawn Thompson
Integrated Auditor



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Wells Fargo Foothill

Industry: Finance

Needs: Technology to standardize customer files and conduct comprehensive, scheduled testing on all borrower data.

Challenges: Lack of standardization in customer files. Ability to conduct comprehensive, scheduled testing on all borrower data. Managing lending risk in a highly competitive financial services industry.

Benefits:

- Monitored ever-changing loan collateral and ensured client records were complete accurate and reliable
- Generated high-quality information to support sound loan administration decisions
- Differentiate the company in a competitive industry
- Standardize multiple data sets drawn from a variety of systems into one file format – saving time, money, and reducing the likelihood of errors
- Identify fraud and protect company assets

ACL | Desktop

Analytics to continuously analyze, review, and assess customer collateral and to strengthen client relationships

"In business today, information confidence is extremely important. ACL technology is not just for field auditors. It helps us make better business decisions and protect our loan collateral."

Michael Ganung
Vice President,
Project Management



**WELLS
FARGO**