GENERAL APPLICATIONS
FOR ACL DATA ANALYTICS

ACL data analytics solutions give organizations confidence in the accuracy and integrity of transactions underlying their key business processes and financial reporting.Following are some example usage scenarios:

"WE ARE EXTREMELY SATISFIED WITH ACL AND WITH THE ONGOING RESULTS WE HAVE ACHIEVED. BY DEVELOPING AUTOMATED TESTS USING ACL TECHNOLOGY, WE HAVE GAINED A GREATER UNDERSTANDING OF HOW TO EFFECTIVELY MANAGE THE CLAIMS REVIEW PROCESS. WE CONTINUE TO RELY ON ACL TO STREAMLINE AND IMPROVE OUR AUDIT PROCESSES."

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Accounts Payable

- Correlate vouchers or invoices posted vs. purchase order amounts
- Identify potential duplicate payments
- Extract invoices posted with duplicate purchase order numbers
- Extract total posted invoices for the year for accurate vendor rebates
- Generate cash requirements by bank, period, product, vendor, etc.
- Isolate vendor unit price variances by product, over time
- Reconcile check register to disbursements by vendor invoice
- Review recurring monthly expenses and compare to posted/paid invoices
- Summarize large invoices without purchase orders by amount, vendor, requestor, approver, etc.
- Identify payments above individual authorization limits, or split payments exceeding authorization limits

Accounts Receivable

- Determine carrying costs by comparing days in collection by customer
- Extract variances in matching remittances to open receivables
- Identify high value credit notes, balances, and invoices
- Report on creditor balances aged in any format required
- Identify credits taken beyond discount terms of payment days
- Show variances between delivery documents and invoices
- Identify duplicate invoices, credits, or receipts in any order
- Summarize client days to payment by client, sales representative, region, etc.

Cash Disbursements

- Extract cash disbursements by vendor/supplier for audit verification
- Generate vendor cash activity summary for support in rebate negotiations
- Identify check requests that exceed set or selected dollar amounts
- Provide an audit trail for all disbursements by purchase order, vendor, etc.
- Summarize disbursements by account, bank, vendor, etc.
- Identify suspicious disbursements (e.g., large even-dollar amounts, disbursements paid off-cycle, etc.)
- Analyze vendors with a large number of disbursements in a specified time frame to assess check consolidation opportunities

Vendor Management

- Identify vendors with:
  » more than one vendor number
  » post office box addresses
  » no phone number
  » names sounding like, or spelled like known vendors
- Match vendor and
  » employee names, addresses, and phone numbers
  » company addresses and phone numbers
- Compare contract awards by vendor (number of contracts won compared to bids submitted)
- Check sole sourced contracts (number of bids per contract)
- Check for vague contract specifications:
  » amendments, extensions, increases in contract values
  » total number of amendments
  » original and final delivery date
  » original and final contract value
- Check for split contract (same vendor, same day)
- Check bids submitted after bid closing date
- Identify where bids are rotated but the highest dollar contracts are given to one vendor (determine average value on contracts awarded, by vendor)
- Compare contractor with invoice payee (low bidder drops out, and subcontracts to higher bidder)

Asset Management

- Analyze inter-company profit or loss on equipment sales
- Compare book and tax depreciation and indicate variances
- Compare useful lives of assets by category and compare costs over time
- Extract assets with useful lives or depreciation rates beyond set norms
- Recalculate expense and reserve amounts using replacement costs
- Recap asset values, in dollar value order, by net or cost amount
- Sample (random or specified) assets for physical examination
- Show items depreciated to cost, and determine assets higher than cost

ABOUT ACL

ACL delivers technology solutions that are transforming audit and risk management to give organizations unprecedented control over their business.

Our integrated family of products—including our cloud-based governance, risk and compliance (GRC) solution and flagship data analytics products—are used at all levels of the enterprise to help maximize growth opportunities by identifying and mitigating risk, protecting profits, and accelerating performance.

Thanks to 25 years of experience and our consultative approach, we implement flawlessly so customers realize concrete business results fast at low risk. Our actively engaged community of more than 14,000 customers around the globe—including 89% of the Fortune 500 and hundreds of governments—tells our story best.

Interested in learning more about our products and services?

Call 1-888-669-4225 to speak with a representative

Visit our website at acl.com

Email us at info@acl.com

Purchase Order Management

- Eliminate stale purchase orders by analyzing and reporting on partial receipts
- Identify duplicates or receipts without purchase orders
- Isolate purchase order types (blanket, release, drop-ship) for audit tracking
- Reconcile receipts by comparing accrued payables to received items
- Analyze late shipments for impact on jobs, projects, or sales orders due

Sales Analysis

- Analyze sales trends by comparing current and previous periods
- Compare current product sales with booked sales for demand analysis/trends
- Compare ratios of current sales to open receivables (high-low, low-high)
- Extract all sales data for audit by customer, product, region, etc.
- Generate sales and profitability reports by sales representative, product, or customer
- Identify top dollar volumes by products, customers, sales representatives, etc.
- Select any range of products for current and period-to-date analysis
- Summarize shipments by warehouse for product distribution analyses
- Isolate average sales amounts by product, sales representative, region, etc.

Stock and Inventory Control

- Analyze the difference between standard costs and actual costs
- Assess the financial viability of LIFO versus FIFO management
- Check product reordering volume by item, warehouse, and vendor
- Compare the value of physical counts to general ledger value
- Extract products with zero quantities or zero prices
- Identify items with yearly volume under on hand quantity
- Identify obsolete inventory by sorted turnover analysis
- Identify starting and ending period balances by class or group
- Isolate and analyze high value transactions by value, group, etc.
- Isolate stock lines where the cost is greater than retail price
- Match stock receipts with vendor ledger and report variances
- Select items from perpetual stock for test reconciliation
- Statistically analyze usage and ordering to improve turnover
- Summarize and stratify turnover by stock item in any order
- Stratify inventory adjustments by employee, extended cost, location, etc.

General Ledger

- Identify potential duplicate postings
- Analyze suspicious postings:
  - » split among a large number of general ledger accounts
  - » odd posting date and time
  - » debit postings to credit accounts or vice-versa
  - » manual postings to auto-posted accounts
  - » large even-dollar postings
- Analyze, select, and confirm shareholders' accounts and equity
- Calculate financial ratios (and changes) for sales/assets, debt/equity, etc.
- Compute weighted and average interest rates across any periods
- Calculate and sort percentage variances in accounts between periods
- Prepare trial balances by tax groups and calculate various tax provisions
- Print custom balance sheets, P&L statements, cash flow analyses, etc.
- Speed closing with quick account reconciliations and adjustment transactions
- Verify feeder systems data in a consolidated ledger
- Confirm consistent use of ledger accounts and codes

Salaries & Payroll

- Compare and summarize costs for special pay, overtime, premium, etc.
- Compare time-card rates and pay to payroll and indicate variances
- Extract all payroll checks where the gross dollar amount exceeds set amount
- Identify changes in exemptions, gross pay, hourly rates, salary amounts, etc.
- Identify payments to terminated or non-existent employees
- Verify commission calculations
- Find multiple payroll deposits to the same bank account