

IIA / ISACA Audit Software Watch Day

Pentana Vision

Comprehensive audit management software

Increase audit efficiency, add tangible business value

Pentana Vision supports all activities of the audit assignment.

In these sessions we will demonstrate how **Pentana Vision** ...

- **increases the efficiency** with work plan libraries, central database, offline working and automated audit reports
- **supports the collaborative audit efforts**
- **safeguards the valuable know-how** of experienced auditors
- **adds quality assurance** through the internal review cycle
- **increases the professionalism** of the department through standardisation

Risk-based auditing with Pentana Vision

Internal audit departments have expressed their wish to move towards risk-based auditing. Audit plans are based on priorities and criteria, often including many levels of risk assessment.

In this session we will demonstrate how, in **Pentana Vision**, ...

- **Risk and control assessments** drive the **scope of the audit programme**.
- **High-level risk assessments** combined with **detailed risk assessments** per entity and process are **used to validate the audit plan**.

Introduction

The sessions we organised for the IIA/ISACA Audit Software Watch Day were live demonstration using our audit software “[Pentana Vision](#)”.
We did not show any slides.

This set of slides is a generic summary of Pentana Vision’s features and does not reflect all demonstrated features in detail.

Should you be interested and require more information or an on-site or on-line demonstration of our software, please contact [Sepia Solutions](#).

Thank you

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Demonstration Pentana Vision

Demonstration Overview

- Introduction
- Libraries
- Audit Universe
- Managing Entities
- Audit Work
- Analysis & reporting

Configurable home screen

The screenshot displays the Pentana Vision software interface. At the top, the title bar reads "Pentana Vision - Production (Hosted by Sepia Solutions)". Below the title bar, there are two tabs: "General" and "Commands". The "Commands" tab is active, showing a toolbar with various icons for file operations (Save, View, Refresh, Delete, Report), printing (Print Document, Print Widget), and exporting (Export To Excel). Three red boxes highlight specific features: "Navigator pane" (a vertical sidebar on the left), "Selected widgets" (a central area containing a table of audit data), and "Add new widgets" (a button in the top right corner of the main content area).

The main content area is titled "Welcome Alain Rousseau" and contains two primary widgets:

- Manager's Audits:** A table listing various audits with columns for audit ID, name, and numerical values.
- My Review Points:** A table listing review points with columns for audit ID, name, sign-off state, owner, review point description, and severity.

The left sidebar (Navigator pane) contains icons for Home, Org Structure, Audit Coverage, Audits, Universe, Analysis, Library, Admin, and Pentana. The bottom left corner shows the version number "v1.6.0.1".

Audit	16	2	-	1	1	-	1	1
SSA-2012-002 - HR Review: Leavers	16	2	-	1	1	-	1	1
SSA-2012-005 - HR Review: Leavers	19	4	-	2	1	1	-	1
SSA-2012-006 - Standard IT Review	23	-	-	-	-	-	-	-
SSA-2012-007 - Preliminary Accounts Payable Review - Interim Managers	18	7	1	3	-	-	2	1

Audit	Sign Off State	Owner	Review Point	Severity
SSA-2012-004 - Accounts Payable Review		A. Willems	1 - Include list of reviewed accounts.	High
SSA-2012-004 - Accounts Payable Review		A. Derkx	3 - Additional input required	Critical
SSA-2012-011 - Review of mortgage policies		Alain Rousseau	1 - Attach meeting notes	High

Consistent views

Ribbon

Navigator Pane

Navigator

Data

Properties

The screenshot displays the Pentana Vision Client-Server 1.5 on Taurus - Production interface. The top ribbon contains several groups of icons, with four specific areas highlighted by red boxes and labels: 'Navigator Pane' (containing View, Refresh, Restore, Report, Print, Print Document, Print Widget, Output, Views, and Links), 'Navigator' (containing a tree view of process areas), 'Data' (containing a list of process categories), and 'Properties' (containing a detailed view of the selected process). The main workspace is divided into three panes: a left sidebar with library categories, a central tree view of 'General Processes', and a right pane showing the 'General Processes' properties. The status bar at the bottom indicates 'Ready'.

Your terminology

Terminology

Pentana Vision Client-Server 1.5 on Taurus - Production

General Commands

Save View Refresh Launch

Terminology

Admin

Manage Staff

Manage Roles

Segmentations

Result Sets

Terminology

Entity Tree

- Action
- Action Category
- Action Priority
- Action Resolution
- Action Template
- Action Type
- Active State
- Alias
- Assignment
- Attachment
- Attachment Category
- Attachment Template
- ▾ **Audit**
 - Actual Effort
 - Actual End Date
 - Actual Report Date
 - Actual Start Date
 - Approval
 - Assignments
 - Attachment Count
 - Attachments
 - Audit Report Count
 - Audit Reports
 - Audit State
 - Child Attachments
 - Client
 - Completion
 - Conclusion
 - Confidential

Alias

Changed

Text
Audit

Plural
Audits

Default
Audit

Plural Default
Audits

Last Modified By: On: 24/03/2011 17:37:47

Ready

Your selection lists

Pentana Vision - Production (Hosted by Sepia Solutions)

General

Segmentations

Select fieldname

Admin

Terminology Segmentations Home

Segmentations

Order	Audit Rating	Type Name	Colour
0	Not assessed	Normal	
1	Satisfactory	Normal	
2	Minor Exceptions	Alert	
3	Unsatisfactory	Problem	
4	Major Problems	Problem	

Define pick list options

Associate colours

Unsatisfactory

Order: 3

Name: Unsatisfactory

Type: Problem

Active:

Default

Colour:

On: 20/08/2012 11:46:48

v1.6.0.1

Libraries: work plans

The screenshot displays the Pentana Vision software interface, titled "Pentana Vision - Production (Hosted by Sepia Solutions)". The interface is divided into several sections:

- Top Bar:** Contains "General" and "Commands" tabs. The "Commands" tab is active, showing various icons for actions like "Add+", "View", "Save", "Launch", "Refresh", "Copy", "Paste", "Print Widget", "Export", "Import", "Reset", "Discard", "Set As Draft", "Set As Live", "Set As Closed", "Work Plan Templates", and "Step Templates".
- Left Panel:** Labeled "Library", it contains a navigation menu with icons and labels for "Processes", "Work Plan Library", "Risks & Controls Library", "Findings Library", "Universe", "Analysis", "Library", "Admin", and "Pentana".
- Main Content Area:** Titled "All Work Plans", it shows a tree view of work plans. The "Active State=Live" section is expanded, showing a "Step Template" and a list of items:
 - 01 Preparation & Kick-Off (1 item)
 - 01 - Preparation & Kick-Off (4 items)
 - 01.01 - Planning
 - 01.02 - Announcement letter
 - 01.02.01 - Audit Planning Memorandum
 - 01.03 - Prepare audit programme
 - 01.04 - Kick-Off meeting
 - 02 Testing (10 items)
 - AI01 - Identify Automated Solutions (7 items)
 - Order Administration WP (1 item)
 - 01 - Interview admin staff (highlighted)
 - Orders from unknown contacts
- Right Panel:** Labeled "Properties", it displays details for the selected "01 - Interview admin staff" work plan:
 - Definition:** Clearly identify the customer and cont.
 - Work Plan:** Order Administration WP
 - Ref:** 01
 - Title:** Interview admin staff
 - Description:** Verify with the administrative staff that orders are verified and contact at customer is known.
 - Guidance:** Interview all admin staff members, try to include physical proof of the validation.

Red boxes and arrows highlight specific features: "Work plan library" points to the left panel; "Overview of steps" points to the tree view; "Automated templates" points to the "Step Templates" button; and "Work plan step details" points to the "Properties" panel.

Libraries: processes

The screenshot displays the Pentana Vision Client-Server 1.5 interface. The top menu bar includes options like 'General', 'Add-View', 'Refresh', 'Print Widget', and 'Export To Excel'. Three red boxes highlight the 'Process library', 'Process hierarchy', and 'Process list' buttons. The main area is divided into three panels: a left sidebar with 'Processes' and various libraries, a central 'General Processes' tree view, and a right 'Properties' panel for 'Human Resource Management'. A red box highlights the 'Process description' field in the Properties panel, which shows 'Active' checked and 'Last Modified By: Alain Rousseau'.

Process library

Process hierarchy

Process list

Process description

Human Resource Management

Process Area: General Processes

Ref

Title: Human Resource Management

Description

Active:

Last Modified By: Alain Rousseau

On: 11/04/2012 21:16:10

Libraries: risk, controls & tests

Risk & controls library

Grouping based on processes

Objectives, risks, controls & tests

Details

Risks & Controls Library

Active State=NOT Closed

Objective Template

- Compliance (2 items)
- Fraud detection/prevention in revenue streams. (1 item)
- Human Resource Management (2 items)
- (4 items)
- Starters and Leavers (2 items)
 - SOR-HR-SL 10 - Leavers: Safeguarding of Company Assets
 - SOR-HR-SL 10.1 - Assets are not returned.
 - SOR-HR-SL 10.1.1 - Employee must return all issued items, materials, goods and tools.**
 - SOR-HR-SL 10.1.1.1 - Verify "goods received" document.
 - SOR-HR-SL 10.2 - Former employee retains access to the company premises.
 - SOR-HR-SL 10.2.1 - Employee must return all keys and badges.
 - SOR-HR-SL 10.3 - Advanced payments
 - SOR-HR-SL 10.4 - Personal loans
 - SOR-HR-SL 11 - Safeguarding confidential information

Definition

Objective

SOR-HR-SL 10 - Leavers: Safeguarding of Cor

Risk

SOR-HR-SL 10.1 - Assets are not returned.

Ref

SOR-HR-SL 10.1.1

Title

Employee must return all issued items, materials, goods and tools.

Description

When the employee is hired he/she receives a set of items, goods, materials, or tools. These must be documented on the standard "goods received" document and signed (for receipt) by the employee.

When the employee leaves the company he/she returns all these goods, materials, and tools. The HR officer verifies the returned items versus the "goods received" document.

Guidance

Universe: your organisation

The screenshot displays the Pentana Vision Client-Server 1.5 on Taurus - Production interface. The main window is titled 'Universe' and shows a navigation pane on the left with icons for Home, Org Structure, Audit Coverage, Manage Audits, Contacts, and Attachments. The 'Org Structure' pane is active, showing a tree view of the organization's structure. The 'Glass Empire' entity is selected, and its details are shown in the main pane. The 'Entity' pane shows a list of entities, and the 'Accounting' entity is selected. The 'Entity details' pane shows the properties of the selected entity, including its title, description, category, owner, and active status.

Organisational structure

Hierarchy of Entities

Entities

Entity details

Ready

Universe: mapping processes

Organisational structure

Process hierarchy

Mapping entities to processes

		Manufacturing				
		010 - Production Planning	020 - Raw Materials to Components	030 - Component assembly	040 - Recycling & Waste	050 - Packing and Storage
Asia	Production Plant China	✓	✓		✓	
	Production Plant Singapore		✓	✓		✓
Europe	Assembly Plant Atlas	✓				✓
	Italian Wares	✓	✓	✓		✓
	Production Plant BSG					✓
Americas	Assembly Plant Boston			✓		✓
	Extrusion Plant Springfield	✓				✓

Entity: risks, controls & tests

Entity risk register

Process-based grouping

Risks, controls & tests

Entity Work

Accounting

Active State=NOT Closed

Entity Objective

Accounting (1 item)

Accounts Payable (1 item)

SOR-ACC-AP 1 - Proper recording of accounts payable

SOR-ACC-AP 1.1 - Inaccurate input of data.

SOR-ACC-AP 1.1.1 - Control totals

SOR-ACC-AP 1.2 - Payment of fraudulently created accounts and invoices.

SOR-ACC-AP 1.2.1 - Segregation of duties - Accounts

SOR-ACC-AP 1.2.2 - Segregation of duties - Invoices

SOR-ACC-AP 1.2.3 - Creation of account requested by the business.

SOR-ACC-AP 1.2.4 - Payments substantiated by deliveries.

SOR-ACC-AP 1.3 - Payments related to discontinued contracts.

Definition

Objective

Risk

Ref

Title

Description

Category

Type

Details

Audit: engagement data

The screenshot shows the Pentana Vision Client-Server 1.5 on Taurus - Production interface. The top menu bar includes 'General' and 'Commands'. The 'Commands' menu is open, showing various actions like 'Add', 'View', 'Refresh', 'Set As Planned', 'Set As Added', 'Set As Removed', 'Set as Open', 'Undo Open', 'Set as Completed', 'Undo Completed', 'Set as Closed', 'Set as Approved', and 'Undo Closed'. A red box highlights the 'Audit overview' command. Below the menu bar, the 'Audit Work' sidebar is visible, containing icons for 'Audit Details', 'Assign Staff', 'Work Plan', 'Risk Register', 'Risk Matrix', and 'Control Matrix'. The main window displays 'Accounts Payable Review' for 'SSA-2012-004'. The details shown are:

- Type:** Cyclical Audit
- Scope:** Accounting (Finance)
- Audit State:** Open
- Director:** J. Kirby
- Manager:** K. de Waleffe
- Lead Auditor:** T. Warnotte
- Description:** Standard, cyclical review of accounts payable.
- Purpose:** Providing reasonable assurance that the financial reporting is correct and that the process works efficiently.

A red box highlights the 'Audit details' section, and a red arrow points from the 'Audit overview' command to the 'Audit Details' icon in the sidebar.

Audit: work plan

Audit Programme

Grouping per phase

Assigned auditors

Instructions & guidance

Step	Status	Owner
01 Preparation & Kick-Off (3 items)		
01.02 - Announcement letter		
01.03 - Prepare audit programme		
01.04 - Kick-Off meeting		
02 Testing (8 items)		
SOR-HR-SL 10.1.1.1 - Verify "goods received" document.		A. Peeters
SOR-HR-SL 10.2.1.1 - Verify return of keys and badges.		A. Peeters
SOR-HR-SL 10.2.1.2 - Verify issuing of badges and keys is documented.		B. De Wachter
SOR-HR-SL 11.1.1.1 - Verify return of tokens.		B. De Wachter
SOR-HR-SL 11.1.1.2 - Physically verify the token devices.		Alain Rousseau
SOR-HR-SL 11.1.2.1 - Verify access has been		Alain Rousseau

SOR-HR-SL 10.2.1.2 - Verify

SOR-HR-SL 10.2.1 - Employee must

Scope State

In Scope

Policy

Library

Sepia Solutions

Description

Verify that for all active employees the database contains records of keys, badges, remote controls or similar devices issued to them.

Guidance

This test is based on sample of 10% of the contracts terminated within the last 12 months.

Audit: announcement letter

The image shows a screenshot of the Pentana Vision software interface. On the left, a sidebar contains various icons for 'Audit Work', 'Work Plan', 'Risk Register', 'Risk Matrix', and 'Control Matrix'. The main area displays a workflow tree for 'Accounts Payable Review' with steps like '01 Preparation & Kick-Off' and '02 Testing'. A red box highlights a document icon in the tree labeled '01.02.01 - Audit Plan...'. To the right, a Microsoft Word window is open, displaying a document titled 'Audit Planning Memorandum.docx'. The document content includes fields for 'Audit Ref', 'Audit Name', 'Audit Description', 'Purpose', 'Scope', and 'Reporting Timetable'. A red box highlights the 'Audit Ref' field, and red arrows point from this box to the 'Audit Name', 'Audit Description', 'Purpose', and 'Scope' fields. A larger red box on the right contains the text 'Data automatically populated'.

MS Word template

Standard templates

Data automatically populated

Audit Planning Memorandum

SSA-2012-004 - Accounts Payable Review

Audit Ref: SSA-2012-004

Audit Name: SSA-2012-004 - Accounts Payable Review

Audit Description: Standard, cyclical review of accounts payable.

Purpose: Providing reasonable assurance that the financial reporting is correct and that the process works efficiently.

Scope: Accounting (Finance)

Reporting Timetable

Event	Planned Date
Audit Planned Start	16/04/2012
Audit Planned End	4/05/2012

Audit Team

Director: J. Kirby
Manager: K. de Waleffe
Lead Auditor: T. Warnotte

Audit: test results

The screenshot displays the Pentana Vision software interface for an audit. The main window shows a list of test items under the heading "02 Testing (8 items)". The selected item is "SOR-HR-SL 10.2.1.2 - Verify issuing of badges and keys is documented." The right-hand pane shows the "Execution" details for this test, including the result "Unsatisfactory" and a "Result Description" stating that the HR database contains data for all 720 active employees, but issued keys and badges were not documented for certain worker types. Red callout boxes highlight the "Audit work plan" menu, the "Process-specific fieldwork tests" table, the "Result summary & details" pane, and the "Attachments & findings" section.

Step	Stat	Owner
01 Preparation & Kick-Off (3 items)		
02 Testing (8 items)		
SOR-HR-SL 10.1.1.1 - Verify "goods received" document.	🔴	A. Peeters
SOR-HR-SL 10.2.1.1 - Verify return of keys and badges.	🔴	A. Peeters
SOR-HR-SL 10.2.1.2 - Verify issuing of badges and keys is documented.	🟡	B. De Wachter
SOR-HR-SL 10.2.1.2.01 - Contract Policy	📄	
03 - Badges and keys issues to contractors not documented	🟡	
SOR-HR-SL 11.1.1.1 - Verify return of tokens.	🟢	B. De Wachter
SOR-HR-SL 11.1.1.2 - Physically verify the token devices.	🔴	Alain Rousseau
SOR-HR-SL 11.1.2.1 - Verify access has been disabled.	🟢	Alain Rousseau
SOR-HR-SL 11.2.1.1 - Verify signed declarations	🟢	Alain Rousseau

Execution

Result
Unsatisfactory

Result Description
The HR database contains data for all 720 active employees.
However, issued **keys and badges were not documented** for following types of workers:
1. contractors
2. consultants, and
3. temporary workers
Contract policy can be found [via this link](#).

State
Completed

Audit: internal review (QA)

The screenshot displays the Pentana Vision interface for an internal review (QA). The main window title is "Pentana Vision - Production (Hosted by Sepia Solutions)". The interface includes a top toolbar with various icons and a left sidebar with navigation options like "Audit Attachments", "Review Points", "Audit Reports", and "Track Actions".

Three red boxes highlight specific features:

- Review points:** A box around the "Review Points" icon in the top toolbar.
- Assigned auditors:** A box around the "Assigned auditors" icon in the top toolbar.
- Details:** A box around the detailed view of a review point, which is highlighted in blue in the main list.

The main content area shows a list of review points under the heading "HR Review: Leavers". The list is organized by auditor:

- A. Clerx (2 items):**
 - Item 1: "1 - No details on ex-employees" with a severity of "Further Work Needed". Description: "Please include a full list of employees under review." Severity: "High".
 - Item 2: "2 - Review contract" with a severity of "Further Work Needed". Description: "Review the existing contract. Are there any other clauses in the existing contract that limit the exposure of confidential information?" Severity: "Medium".
- A. Verhoeven (1 item):**
 - Item 3: "3 - Attach example" with a severity of "Further Work Needed". Description: "Please attach an example of the signed declaration supporting the test result." Severity: "High".

The right sidebar shows the "Properties" panel for the selected item "2 - Review contract":

- Definition:** 2
- Ref:** 2
- Title:** Review contract
- Description:** Review the existing contract. Are there any other clauses in the existing contract that limit the exposure of confidential information?
- Category:** Further Work Needed
- Severity:** Medium
- Owner:** A. Clerx

Audit: documenting findings

The screenshot displays the Pentana Vision Client-Server 1.5 interface. The main window is titled "Accounts Payable Review" and shows a list of findings under the "Scope State=In Scope" filter. The findings are organized into a table with columns for description, status, and assigned personnel.

Work Plan	Sign	Own
SOR-ACC-AP 1.2.3.1 - Verify "account create" requests.		P. Deak
01 - No supporting documentation.		
01.1 - Train staff.		
01.1 - Update software system.		
SOR-ACC-AP 1.2.4.1 - Verify "goods receipts" documentation.		T. Warnotte
02 - No "goods received" documentation.		
02.1 - Send memo to business users.		
02.1 - Train staff.		
SOR-ACC-AP 1.3.1.1 - Verify terminated contracts are signalled to Accounting.		A. Gielen
03 - Contracts not renewed are not communicated.		
03.1 - Update process for non-renewal of contracts.		
SOR-ACC-AP 1.3.2.1 - Investigate payments related to ex-employees.		A. Gielen

Two red boxes highlight key features: "Documented Findings" points to the "03 - Contracts not renewed are not communicated" entry, and "Finding details" points to the expanded details panel on the right. The details panel shows the following information:

- Finding:** 03 - Contracts not renewed are not communicated.
- Entity/Process:** Accounting (Accounting)
- Ref:** 03
- Title:** Contracts not renewed are not communicated.
- Description:** Contracts that are not renewed follow a different process as those being explicitly discontinued. The non-renewals are not communicated to Accounting.
- Recommendation:** Change the process at Contracting to include non-renewals to the list of contract terminations communicated to Accounting.
- Category:** Control Design
- Severity:**

Audit: automated audit report

Audit Report **DRAFT**

Audit Details

Ref: SSA-2012-005
Title: HR Review: Leavers
Name: SSA-2012-005 - HR Review: Leavers
Period: 2012
Department: HR
Plan State: Planned
Type: Cyclical Audit

Audit Scopes:
Human Resources (Human Resource Management)

Director: A. Clerx
Manager: A. Verhoeven
Lead Auditor: Alain Rousseau

Audit Description (with Rich Text Format):
This is a standard operational audit on HR practices within the Shared Services for the various local organisations with main focus on:

- Termination policies of employees.
- Safeguarding of company assets.
- Safeguarding confidential information.
- Ensuring ex-employees do not retain access to premises or data services.

Audit Purpose (with Rich Text Format):
The purpose of this audit is to review internal controls associated with employees leaving the company and to update the risk assessments of the associated risks.

Findings & Recommendations

Ref	Title	Recommendation
01	No NDA for employees There is no NDA for employees hired between 1995 and 2005.	Investigate legal options for ex-employees; do any other regulations or laws restrict these ex-employees from divulging sensitive information? Review all current employees; have them sign and NDA if such an agreement is not already in place.
02	Access is not disabled HR does not inform IT of employees leaving the company. As such no user access is disabled on any of the systems (internally or externally) or infrastructure (VPN, secured web pages, etc).	Update process for leavers. Retro-actively disable all access for ex-employees.
03	Badges and keys issued to contractors not documented Badges and keys issued to temporary workers, consultants and contractors are not tracked or returned.	Include a tracking system for badges keys and similar access devices into contract management.

Page: 1 of 2 | Words: 269 | English (U.K.) | 97%

Audit: setting out actions

The screenshot shows the Pentana Vision Client-Server 1.5 on Taurus - Production interface. The top menu bar includes 'Audit Report' and 'Commands'. Below the menu is a toolbar with various icons for actions like 'Add', 'View', 'Refresh', 'Cancel', 'Restore', 'Delete', 'Report', 'Print', 'Widget', 'Export', 'Check In', 'Admin UI', 'Check Out', 'Findings', 'Audit Reports', 'Show Reviewers', 'Set as Completed', 'Set as Approved', 'Undo Approved', 'Add Review', and 'Add Point'. A red box labeled 'Findings & actions' highlights the 'Findings' and 'Audit Reports' icons.

The main window displays 'Accounts Payable Review' with a table of findings and actions. A red box labeled 'Action details' points to the detailed view of the first action item.

Action	Category	Priority	Current Due Date
01 - No supporting documentation. (2 items)			
01.1 - Train staff.	Training	Very High	27/04/2012
01.1 - Update software system.	Change to software	High	31/10/2012
02 - No "goods received" documentation. (2 items)			
02.1 - Send memo to business users.	Communication (memo)	Very High	31/05/2012
02.1 - Train staff.	Training	Very High	29/06/2012
03 - Contracts not renewed are not communicated. (1 item)			
03.1 - Update process for non-renewal of contracts.	Change to procedure	Very High	31/08/2012

Action details for 01.1 - Train staff.

Definition

Finding
01 - No supporting documentation.

Ref
01.1

Title
Train staff.

Description
Impress upon the staff the importance of this documentation and stress their personal liabilities should it be found out that the accounts would be used fraudulent activities.

Category
Training

Priority
Very High

Department
Accounting

Analysis: dashboards

Pentana Vision - Production (Hosted by Sepia Solutions)

General

Management information

Data element for category

Data element for series

Analysis

Analyse Findings Home

Audit State=NOT Closed, Outcome Type=Included

Category Response Series (none)

Agreed
Partially Agreed
Disagreed

All Org Units

All Process Areas

Finding	State	Severity	Response	Respondents
02 (T) - Too heavy repayment burden		Medium	Partially Agreed	Bart Steenberghe Peter Liekens Stephanie Legrand
04 - No declaration regarding confidential information.		Critical	Partially Agreed	Stephanie Legrand
01 - No records of items, tools or materials issued to employees.		Medium	Partially Agreed	Peter Liekens

Drill-down details

v1.6.0.1

Analysis: configurable

The screenshot shows the Pentana Vision interface with the following components and annotations:

- Chart Tools:** A menu at the top with options like 'Show empty Category', 'Show empty Series', and 'Show full Category'. A red box highlights 'Show empty Category' with the text 'Type of dashboard'.
- Chart Configuration:** A red box highlights 'Show Legend' with the text 'Data element for category'.
- Chart Data:** A bar chart titled 'Sign Off State: NOT Open' with a 'Refresh' button. The chart shows four bars: 'Satisfactory' (yellow, value ~5), 'No exceptions' (green, value ~6), 'Unsatisfactory' (teal, value ~4), and 'Exceptions noted' (blue, value ~2). A red box highlights the 'Series' dropdown menu with the text 'Data element for series'.
- Data Table:** A table below the chart with columns 'Step', 'Owner', and 'Result'. It lists four items under 'SSA-2012-004 - Accounts Payable Review (4 items)'. A red box highlights the 'Result' column with the text 'Drill-down details'.

Step	Owner	Result
SSA-2012-004 - Accounts Payable Review (4 items)		
SOR-ACC-AP 1.2.3.1 - Verify "account create" requests.	A. Derx	Unsatisfactory
SOR-ACC-AP 1.2.4.1 - Verify "goods receipts" documentation.	A. Willems	Unsatisfactory
SOR-ACC-AP 1.3.1.1 - Verify terminated contracts are signalled to Accounting.	A. Giesen	Unsatisfactory
SOR-ACC-AP 1.3.1.1 - Verify terminated contracts are signalled to Accounting.	Alain Rousseau	Unsatisfactory

Analysis: action tracker

Pentana Vision - Production (Hosted by Sepia Solutions)

Action Tracker | **Org structure** | **Processes**

Number of actions

Category	Sub-category	Finance	Cobit 4.1	Human Resource Management	Management	M
Manufacturing & Production	Main Locations	6	-	2	-	
	Satellite Locations	-				
Healthcare	Belgium	-		1		
	The Netherlands	-	1	-	-	
Banking	Volksbank Holding	-		2	-	
	USA	-	-			
	Belgium	4	-			

Drill-down details

Action	Category	Priority	Department	Current Due Date
03.1 - Update process for non-renewal of contracts.	Change to procedure	Very High	Contracting	31/08/2012
01.1 - Update software system.	Change to software	High	IT	31/10/2012

Analysis: risk analysis

Pentana Vision Client-Server 1.5 on Taurus - Production

Risk Matrix

General Commands

Risk analysis

Inherent (gross) risk

Residual (net) risk

Analysis

Risk Matrix Analyse Audits Analyse Actions HR Review: Leavers

All Org Units

All Process Areas

Entity Risk

Inherent L Inherent II Inherent S Residual L Residual II Residual S

Volkswagen NV (1 item)

Human Resource Management (2 items)

SOR-HR-SL 10 - Leavers: Safeguarding of Company Assets (1 item)

SOR-HR-SL 10.2 - Former employee retains access to the company premises. Probable Severe High Remote Severe High

SOR-HR-SL 11 - Safeguarding confidential information (1 item)

SOR-HR-SL 11.1 - Former employees retain access to information or infrastructure. Probable Severe High Very Remote Severe Med

Number of risks

Drill-down details

The screenshot displays the Pentana Vision Risk Matrix interface. At the top, there are navigation tabs for 'General', 'Commands', 'Assessments', and 'Display'. Below these are buttons for 'Add', 'View', 'Save', 'Launch', 'Refresh', 'Cancel', 'Set As Draft', 'Live', 'Delete', and 'Set As Closed'. The main area is divided into two sections: 'All Org Units' and 'All Process Areas'. The 'All Org Units' section shows two risk matrices: 'Inherent Score' and 'Residual Score'. Both matrices use a color-coded grid (Very Severe to Very Light) to represent risk levels. The 'Inherent Score' matrix shows 1 Very Severe risk, 3 Severe risks, 2 Moderate risks, 1 Light risk, and 0 Very Light risks. The 'Residual Score' matrix shows 1 Very Severe risk, 1 Severe risk, 2 Moderate risks, 2 Light risks, and 0 Very Light risks. Below the matrices, there are statistics for 'Assessed' and 'Unassessed' risks. The 'All Process Areas' section shows a list of risks, including 'Volkswagen NV (1 item)', 'Human Resource Management (2 items)', and 'SOR-HR-SL 10 - Leavers: Safeguarding of Company Assets (1 item)'. The 'SOR-HR-SL 10' section is expanded, showing two specific risks: 'SOR-HR-SL 10.2 - Former employee retains access to the company premises' and 'SOR-HR-SL 11.1 - Former employees retain access to information or infrastructure'. Each risk entry includes a radiation icon, a description, likelihood, impact, and a risk level indicator (High, Remote, Severe, Med). Red boxes and arrows highlight key features: 'Risk analysis' points to the top navigation; 'Inherent (gross) risk' points to the Inherent Score matrix; 'Residual (net) risk' points to the Residual Score matrix; 'Number of risks' points to the data in the matrices; and 'Drill-down details' points to the expanded risk list.

Analysis: risk exposure

Pentana Vision - Production (Hosted by Sepia Solutions)

General Commands

Risk exposure Org structure Processes

Analysis << Risk Exposure Home

Active State=Live, Objective Active State=Live

		Finance	Cobit 4.1	Human Resource Management	Average scores
Manufacturing & Production	Main Locations	53.5	67.0	63.2	50.0
	Satellite Locations	57.0			
Healthcare	Belgium	57.0		64.5	50.0
	The Netherlands	-	92.0	-	50.0
Banking	Volksbank Holding	78.5		69.9	-
	USA	85.5	-		
Management Consulting	Belgium	60.6	91.0		

Drill-down details

Process Entity Risk Inherent Likelihood Inherent Impact Inherent Score

Management Consulting Inc. (11 items)

Accounting	SOR-ACC-AP 1.1 - Inaccurate input of data.	Very Probable	Very Severe	Very High
Accounting	SOR-ACC-AP 1.2 - Payment of fraudulently	Very Probable	Severe	Very High

v1.6.0.1

Analysis: audit coverage

Pentana Vision - Production (Hosted by Sepia Solutions)

Audit coverage (highlighted)

Audit period (highlighted)

Coverage in percentage (highlighted)

Planned audits (highlighted)

Year	Department	Location	Finance	Cobit 4.1	Human Resource Management	Management	Safety & Security
2012	Manufacturing & Production	Main Locations	100%	100%	100%	0%	0%
		Satellite Locations	0%				
	Healthcare	Belgium	0%		100%	0%	
		The Netherlands	0%	100%	0%	13%	0%
	Banking	Volksbank Holding	0%		100%	0%	
		USA	0%	0%		0%	0%
		Belgium	33%	100%		0%	0%
		Luxembourg	0%	0%		0%	0%
		The Netherlands	0%	0%		0%	0%

Management Consulting
Planned audits

Audit: SSA-2012-002 - HR Review: Leavers
Type: Cyclical Audit
Scope: Customer Management (Human Resource Management)

Because every organisation is unique,
and in that yours is no different !

Benefits of Pentana Vision

Pentana VISION benefits

- for Audit Managers
 - Audit planning based on "risk exposure"
 - Dashboard with elements ready for review
 - Efficient reporting with automated audit report
 - Quality assurance through review cycle
- for Senior Auditors
 - Standardisation through structured audit work plans
 - Share valuable process knowledge and audit experience
 - Document results using text formatting and hyperlinks
 - Offline working

See <http://www.SepiaSolutions.net/Software/> for more examples and illustrations.

Pentana VISION benefits

- for Audit Committee & Chief Audit Executive
 - Report audit coverage at any level
 - Analyse acceptance of findings across universe
 - Identify unresponsive departments and overdue actions
- for Organisation & Audit Methodology
 - Continue working with your familiar audit methodology
 - Standardisation with structured audit work plans
 - Audit universe modelled with entities and processes
- for IT department
 - Efficient deployment with Click-Once technology
 - Transparent and secure authentication via single-sign-on

Company Information

- Belgian legal entity, founded in 2010
 - Privately owned
 - No external debts or external shareholders
- Focus
 - Pentana: Audit & risk management
 - Arbutus: Data migration & analysis
 - Region: Belgium, The Netherlands, Luxembourg

- **Services**

- Project implementations & Training
- Custom reports & development
- Consulting
- Technical support

- **Sepia Solutions bvba**

Web: <http://www.SepiaSolutions.net>

Email: info@SepiaSolutions.net

Phone: +32 3 877 12 10

- Profile
 - A niche player
 - Develop and sell audit & risk management software
 - 1992 Pentana Checker
 - 2002 Pentana Audit Work System
 - 2011 Pentana Vision
 - One of the top global players in our specialist
 - An “IIA Industry Leader”



- Global Presence
 - UK parent with US subsidiary
 - Phone support in UK, US and Australia
 - Resellers in other countries
- Structure
 - About 40 staff
 - Many auditors / accountants with IT expertise
 - No external finance or debt
 - Owned by senior employees

Sepia Solutions

We look forward to making your acquaintance.

Thank you.