# Pentana VISION

# Functional Overview

## Pentana Vision

*Vision* is the latest audit management system from Pentana and builds on the success of the *Pentana Audit Work System (PAWS)*. This brochure will provide you with an insight into the Pentana philosophy and an overview we believe will demonstrate the benefits of using *Pentana Vision* in managing your audits.

## Screens & User Customization
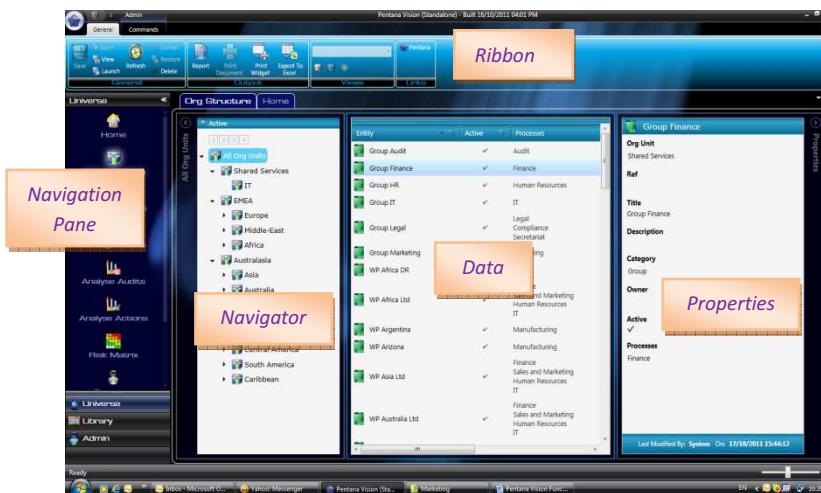
## Consistent & Intuitive Screen Design

We have designed *Pentana Vision* to be as simple and intuitive to use as possible. Our screens follow a clear and consistent structure so that once you know how one works, you will know how they all work. The system holds many screens open as tabs, so you can skip between different sets of data with ease.

At the top of each screen is a 'Ribbon' containing a set of context sensitive toolbars. On the far left is the Navigation Pane, a structured access to *Pentana Vision's* functions such as 'Track Actions' and 'Risk Matrix'.

To the right of the Navigation Pane is the Navigator. This provides a data tree of the information you are examining, allowing you to focus on the level of detail you wish to work with by expanding or contracting the tree to different hierarchy levels.

The middle section is the most important. It is where *Pentana Vision* displays your data. You can hide or reveal the other screen elements at will to increase the width of this area and so display the range of information you feel you need. Selecting a line in the Data Pane and opening up the Properties Pane on the right will allow you to enter, amend or just view detailed information about that line.

To get you started, *Pentana Vision* provides default views of each set of data but, if these do not suit your needs, you can customize them and save your preferences to be used later. If you wish, you can designate the new view as the default, and you can select whether you want it to be private to you or to be publicly available to all users in your organization.

In the Data Pane, you can chose which columns you wish to include and each column has a simple filter facility to allow you to limit the information displayed. You can, for example, in the Manage Audits view, use this to display the status of all audits headed by a particular manager.

You can also select the Expander Bar at the top of the panel to get access to a find (string filter) function and a sort and group function.

## Home Screen

Once you log into the system using Windows authentication, or using a digital certificate, you see your personal Home screen.
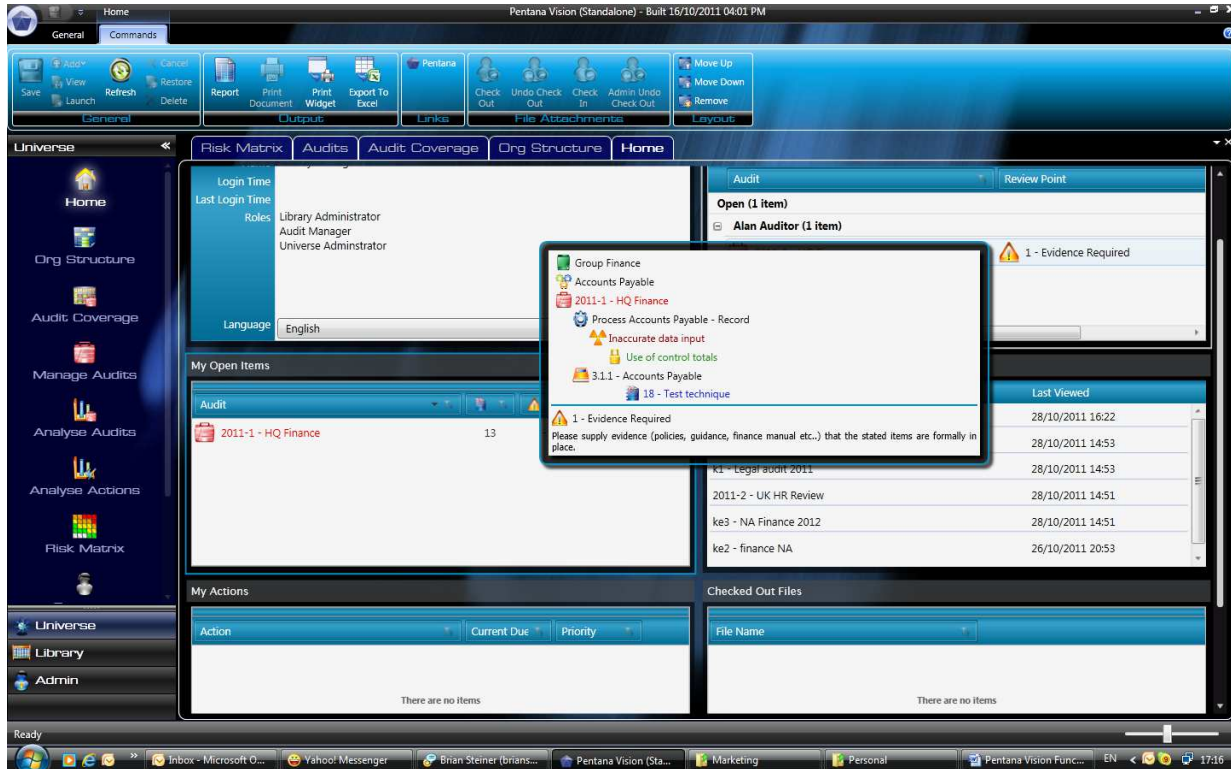


All items are drill down, so that you can go straight to any record in the system, related to your own open items.

## Terminology and Pick-Lists

No two internal audit departments work in quite the same way and, with this in mind, we have built a high degree of user customization into *Pentana Vision*. It's not a problem if the terminology used by *Pentana Vision* is different from your own, as you can change it to suit your needs in the Administration section.

Similarly, the classifications that you use may be particular to your organization and may be subtly or completely different from those used elsewhere. For example, as standard, *Pentana Vision* provides a pick-list of control assessment ratings of 'Effective', 'Partially Effective' and 'Ineffective', but you might use different terms or employ finer distinctions. To cater for these requirements, *Pentana Vision* makes the contents of all pick-lists, both terminology and depth of choice, available to modify as a non-technical user in the Administration section.

Our philosophy is to build software that will adapt to you and not to require you to adapt to it. We believe the level of user customization we have made available, together with our consistent and intuitive screen layout, will greatly reduce your training and implementation effort.

## Multi Language Selection

*Pentana Vision* supports multi-languages within a single implementation. Each user can be configured with an individual language pack, including double-byte character sets (Chinese/Japanese).

## Creating Your Audit Universe

The *Pentana Vision* set-up begins with the creation of the Audit Universe, which consists of your Auditable Entities assigned to Organizational Units within your Organization Structure. The Organizational Structure you use can be your enterprise's physical structure, its legal structure, or whatever other structure reflects the way you wish to manage your audits.

Your Organizational Structure is represented by a data tree. There is no limit to the number of levels in the tree and branches can be of differing lengths. The leaves at the end of the branches are the Auditable Entities.

The Organizational Structure can be used throughout the Universe section of the software to view various aspects of your audits at different levels. Each Person may be associated to one of the nodes of the Organizational Structure. This will act as their "root" node throughout so rather than see the "All Org Units" node on the various navigators/hierarchy matrices they would see their node and everything below it. Limiting a user to a subset of the Org Structure will prevent them from defining Entities or creating Audits outside of this scope even if they have the relevant permission.
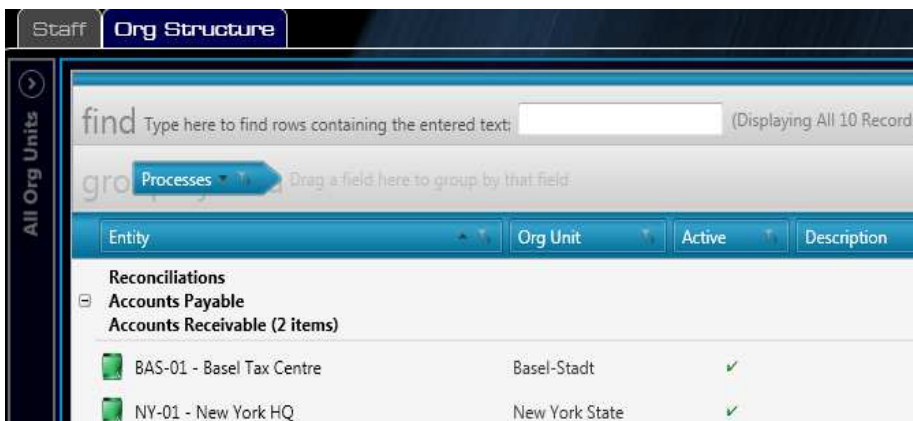
Changes to the way you wish to organize your audits are not a problem, as you can alter the Organization Structure in *Pentana Vision* at any time.

As you create each Entity, you can indicate the Processes it undertakes using a simple cell based tick screen.

If your Processes are not covered by those already available, you can add them in the Administration Section.
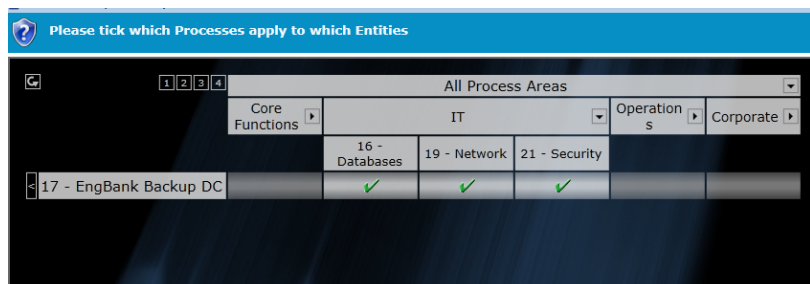
## Planning Your Audits

We have designed the Audit Coverage section of *Pentana Vision* to help you to keep track of the audits you might need to plan for the period by highlighting gaps in your current coverage.  The system presents this as an expandable / collapsable cross tabulation of Entites and their Processes.  There is a separate view for each period, which you select in the Navigator.

The cells are colour coded: red indicates Processes for which you have not yet planned an audit and green shows Processes for which you have. You can expand and contract the Organization Structure and Processes on the screen as you wish.  Contracted views will show composite coverage numbers – 75% for example indicates that only three-quarters of the Entity/Process cells currently have audits.  Cells with intermediate coverage percentages are coloured yellow.

You add an audit by simply right-clicking on a cell.  This opens up the Properties Pane where you can start planning the audit.  *Pentana Vision* does not confine an audit to a single Entity or Process.  Having created your audit, you can expand its scope to take in other Processes and other Entities.  In this way you can create Process based audits that span many Entities.  Audits, People and Actions can be associated to a Department ensuring that users only have access to Audits in the same Department as they are designated.

## Risk filter in Audit Coverage

A Risk Rating navigator allows you to filter the screen to focus on cells that are rated as either Very High or High, for example, based on the inherent risk assessments captured in the Entity Risk Registers.  The audit coverage percentages are colours are restated based on the selected risk rating.  Not all Entity Risks may be relevant for the purposes of managing audit coverage and therefore an Objective Type property is used to correctly associate which Entity Objectives to be considered.

## Assessing Your Entity's Risks

Having recorded the Processes undertaken by your Entity, you can set about examining the risks and controls.  In the Risk Register, *Pentana Vision* provides you with a list of library objectives and risks related to the Processes your Entity is involved in.  You can select which library objectives to use, and add some specific to this Entity if you need to.

You can then record your assessment of the Inherent (unmitigated) Likelihood and Inherent Impact for each risk and *Pentana Vision* will provide you with an Inherent Risk Score.
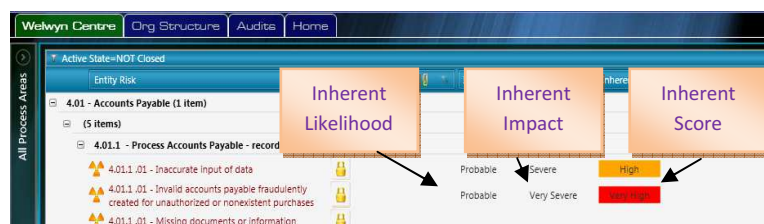
For those risks with a sufficient Inherent Score, you will wish to examine and evaluate the Entity's related controls. By drilling into a risk line , you can reveal *Pentana Vision's* library controls for that risk, and by drilling



down further you can reveal the library tests for those controls. You can adopt these, with or without amendment, or replace them with your own.
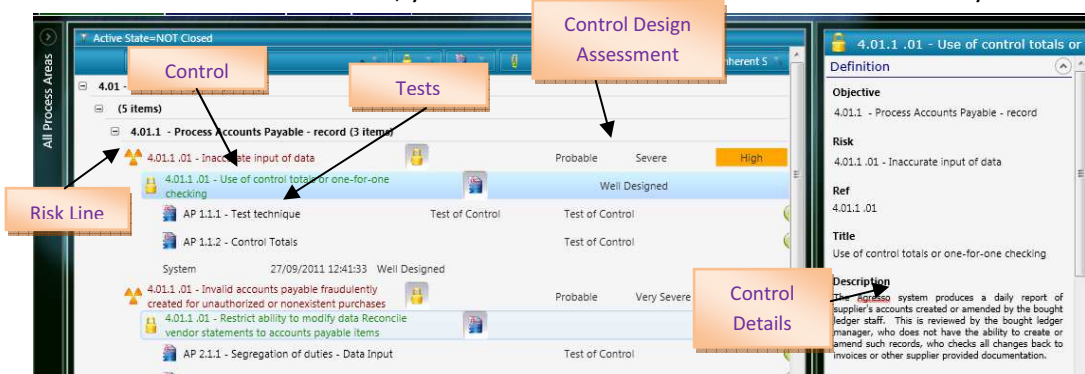
Selecting a control row – as above – opens the Properties Pane on the right of the screen. Here you can record the details of actual controls employed by the Entity and, in a similar way, design your tests of those controls. Like all entries in the Property Pane, all text is spell checked and the system records the last amendment date and user responsible. As a final step, you can enter an initial assessment of the Residual (mitigated) risk scores.

## Audit Work Plans

Selecting your audit in the Manage Audits screen opens up the Audit Work Section in the Navigation Pane. Here you can assign staff to your audit, complete the design of your workplan and track any issues arising.

*Vision* can bring the Entity Risk Register into your audit and lets you reassess the risk levels. It not only copies the control tests into the work plan, it also includes standard steps



for planning, reporting and sign-off of your audit. You can add any further steps you wish from *Pantana Vision's* libraries, from another audit on the system, maybe that for the previous year, or you can create them from scratch. You can, if you wish, assign individual steps to specific auditors. The extent of the Audit can be quickly and easily redefined using the scope functionality. Individual Work Plan, Tests and their associated controls can be marked out of scope for the audit.
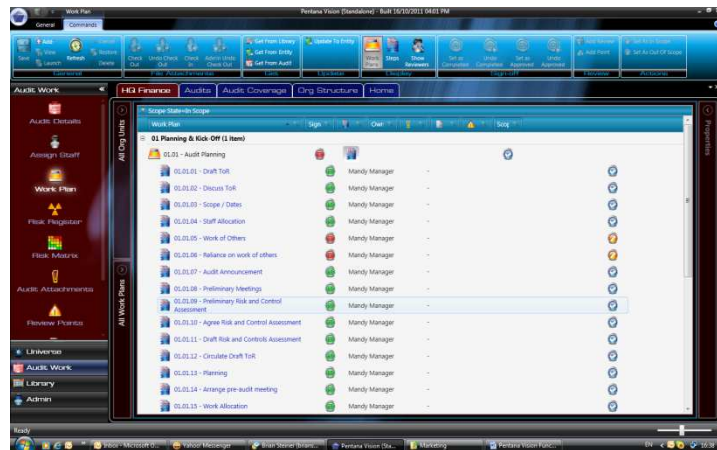


The sign-off status of each test is apparent at a glance: red icons indicate tests that are incomplete; yellow ones indicate completed tests that have not yet been approved; and green icons show completed steps that have been approved.

As the audit progresses, if you wish, you can use the filters in the header row to display just the steps with the status you are interested in.

## Audit Work

In the work plan, you can double-click a test to open up the Properties Pane, which reveals the details of the test.

As each test is completed, you can record the details and results of the work in the Properties Panel and then sign it off. As you complete each test, the sign off icon turns yellow.
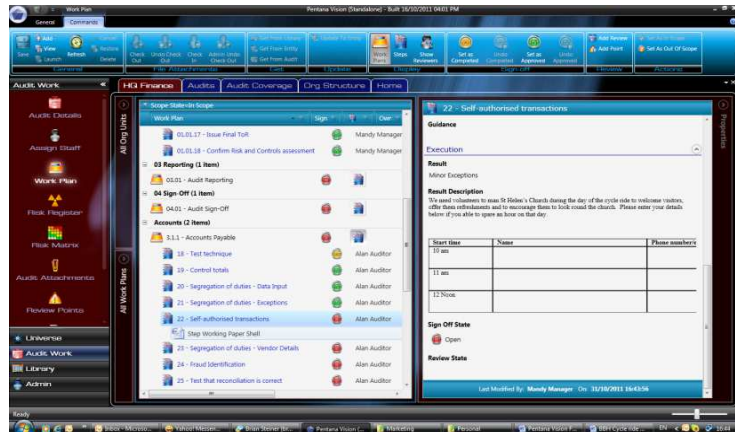
## Hyperlinks

*Pentana Vision* has the ability to capture hyperlinks in all (Rich Text) fields throughout the application. Users may type in an URL directly or right-click and choose 'Hyperlink' to add a new link.

Each Hyperlink is shown in blue and underlined, and clicking Ctrl + Click will activate the link.
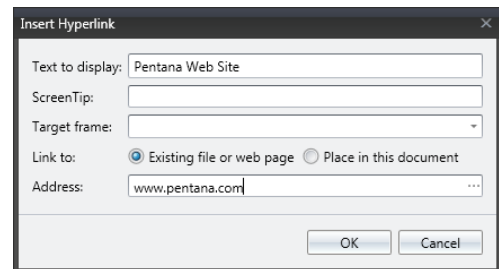
## Cross References

Special hyperlinks can also be added in order to cross-refer between items both within the Pentana Vision database and from File Attachments back to items within the Pentana Vision database. These cross-references operate between Pentana Vision items at both Entity and Audit Levels, and even across Audits. Links can be set between different item types such as Tests, Risks, Controls, Findings and Actions, and also from MS Word and Excel documents back to Pentana Vision items.

To add a cross-reference, users navigate to the target item and select 'Copy' from the right-click menus. Then they navigate back to the source item, click into any editable Rich Text field, right-click and choose Paste to add the cross-reference.
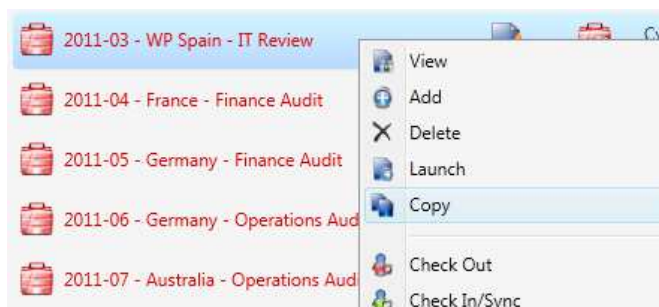
Selecting Ctrl + Click on one of these special hyperlinks will launch the appropriate

Entity/Audit and screen within Pentana Vision and navigate the user automatically to the cross-referenced item.

## Other formatting features

In addition to hyperlinks, Vision supports more formatting features directly within the application, such as numbered lists and creation of tables. These could previously be copied and pasted in from MS Word (say) but can now be added directly within Pentana Vision.
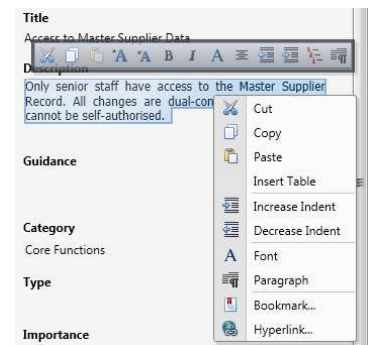
## Attachments

You can add additional audit evidence in the form of a file such as a photographic image or video captured on your phone or detailed back-up information in the form of MS Word and MS Excel documents. The Audit Attachments screen displays all attachments across an Audit, i.e. including those attached to items in the Work Plan or Risk Register. A context pop-up is also available to allow you to easily navigate to the relevant item in its original location. The underlying names of the File Attachments are automatically updated when you amend their Titles.

Attachments are editable and *Pentana Vision* provides full control of this using a 'check out' system. Files you check out for editing cannot be changed by other users until you check them back in.

## Findings and Actions

If you recorded a 'Fail' for a particular step or test, you now may wish to add a procedural Finding or issue in connection with that step. The system allows you to add any number of Findings to a test step and you can record a respondent's comments. You can also add Actions to Findings to identify owners of each action and deadline dates that help you follow up on their outcomes. These are all clearly marked on the work plan.
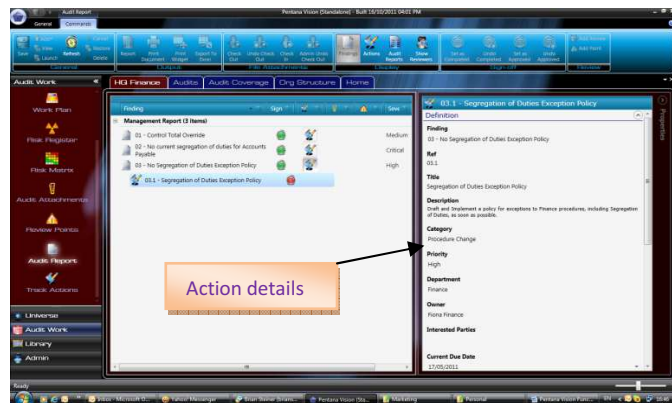


You can record the full details of Findings and Actions in the Properties Pane. There is no limit on the volume of information you can record.

As with work plan steps, *Pentana Vision* provides the facility to record the completion and approval of findings. You can give your Findings a severity rating to include or exclude them from the audit report.

## Library Findings and Actions

You may add Library Findings to items within the Work Plan and Risks & Controls Library, such as Library Controls or Tests. Optionally Library Actions may then be added against these Library Findings.

When working within an Audit, if you select to add a Finding against an item that originated from the Library, and if that Library item has associated Library Findings, then you may optionally select from the available Library Finding template(s) when adding the Finding. After the selected Finding(s) have been added, they may be edited within the Audit in the normal way.

## Review

Your work in this area is now complete and is ready for review.  *Pentana Vision* allows for two levels of review: optional reviews by any number of people and a final work approval.
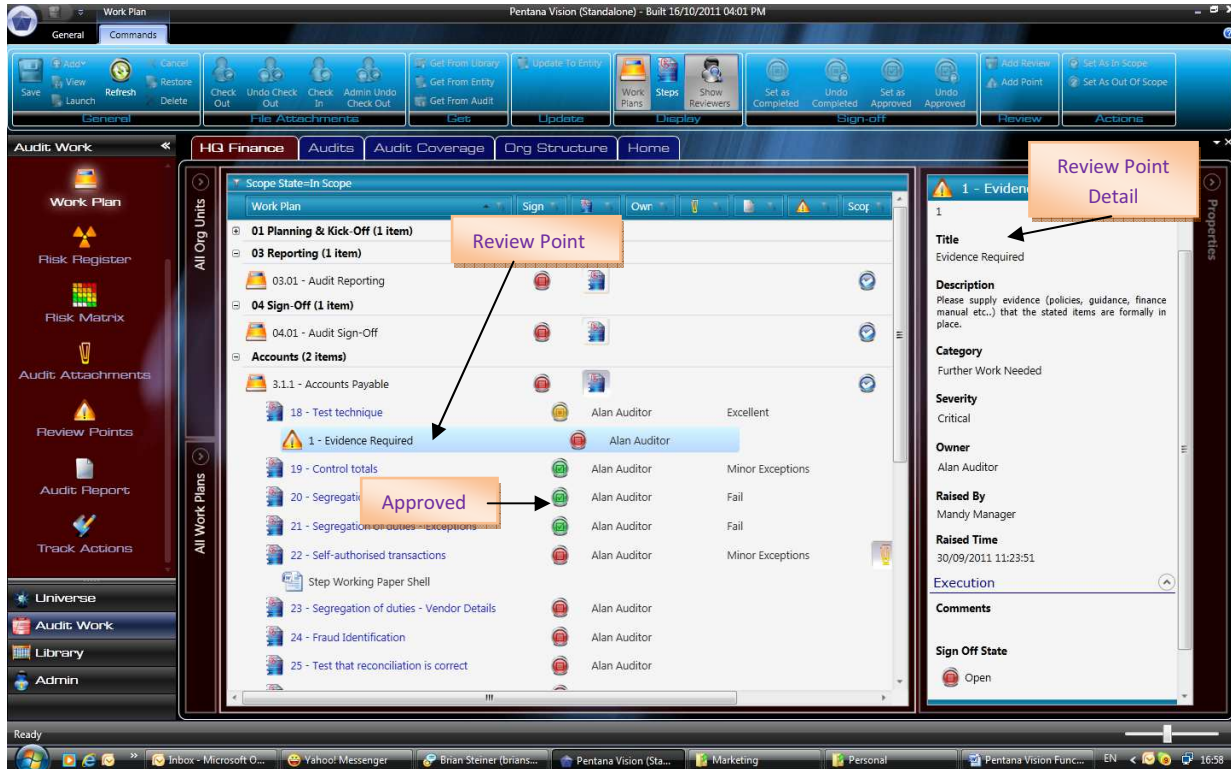


Auditors can access the full text of any review points that managers raise in the Properties Pane.  As with work plan steps, the auditor can sign off the point when she believes she has completed it and you can approve it when you are satisfied that it has been satisfactorily dealt with.  Approved steps are shown clearly in green on the work plan and, using the header filters, you can display just the steps that have been completed which you have not yet approved.

At any time, you can also get an overview of your review points using the dedicated Review Points screen.  There are also dedicated Audit Report screens that enable you to keep track of your Findings and generate your Audit Reports. Not only can you view the outstanding review points on the work plan and in the dedicated screen, *Pentana Vision* can also display them, and many other things, on your home page.

## Risk Assessment

With the audit work complete, and the operation of the controls fully assessed, you can return to the audit Risk Register to add or update your assessments of Residual (mitigated) Risk and review the severity ratings you have assigned to your Findings prior to including them in your audit report.
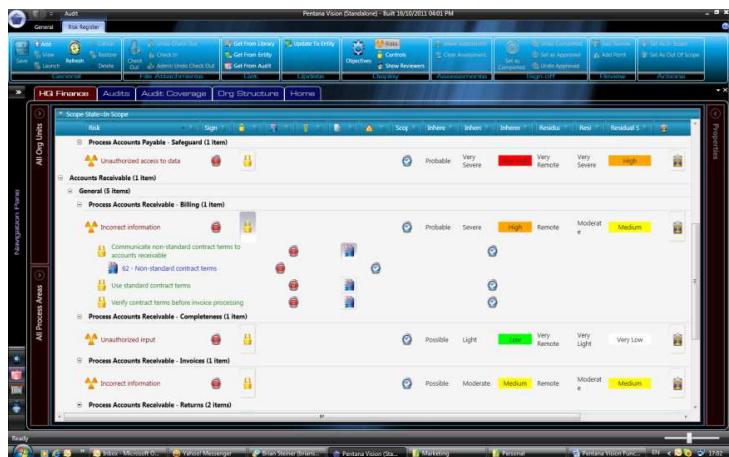
*Vision* also provides you with a simple overview of the risk profile of your Audit or Entity in the form of a heat map Risk Matrix. Clicking on a cell drills down to the detail, which is shown at the foot of the screen. You can also view risks in this way at an Organization level in the Universe Section. In fact, using the two Navigator Panels you can view the risks at any level in the Organization Structure and at any level in the Process Structure. The Risk and Control Matrix rules can be configured directly within the application.

## Offline Working

Vision introduces the ability for users to 'check out' parts or all of an audit to their local PC, work offline and subsequently check in their changes to the server. To check-out an Audit for offline working, users navigate to it within the Audits screen or launch into it and then, at the Audit details screen, select 'Check out' from the 'Offline Working' ribbon.
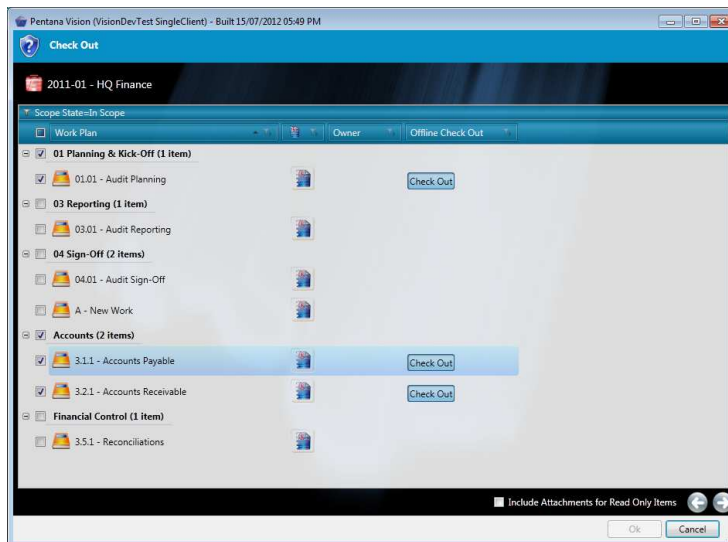
The user may decide whether to check out the entire audit, just the parts of the audit where he/she has been assigned as the 'Owner' or to select individual Work Plans and Steps.

When selecting by Work Plans/Steps, the user may select whole Work Plans or individual Steps to check out, and get read-only copies of other Work Plans/Steps.

Checked-out items automatically become read-only to other users, thereby avoiding any risk of conflicts. Where multiple people are working on the same Audit then they can each check out the parts of the Audit that are assigned to them.

Once a user has checked out an Audit, the next time that they log into Pentana Vision they are prompted to log into the Server or Local instance of the database.

The user logs into the 'Local' database when working offline and makes changes as normal.
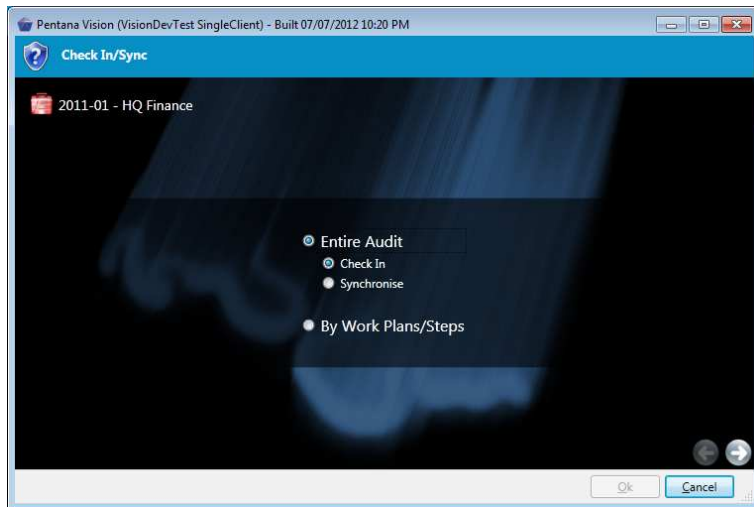


When ready to post changes back to the main database, the user logs into the 'Server' database, navigates to the Audit and selects 'Check In/Sync' from the Offline Working ribbon. Users may choose to check in or synchronise the entire Audit or selectively check in by Work Plans/Steps.

Check-in will upload changes and remove the local copy, while 'Synchronise' will upload changes but keep the item(s) checked out and refresh other data.

An 'Undo Check-out' option is available for when a user wishes to cancel their checked out changes, while an 'Admin Undo Check-out' allows an administrator user to cancel someone else's check-out in cases of emergency, such as when a user's PC is lost or stolen.

## Audit Report

To produce your audit report, you will almost certainly wish to make use of *Pentana Vision's* audit report facility. The system automatically populates a MS Word template with the audit details and your findings.
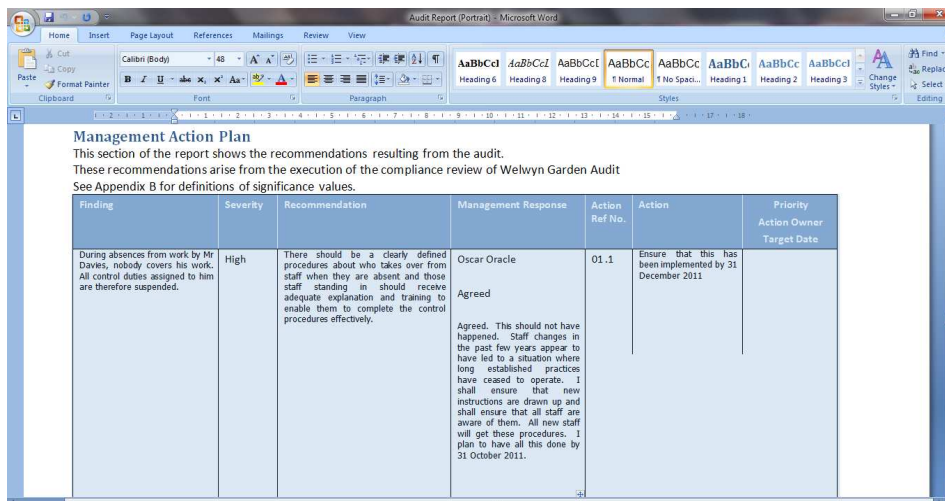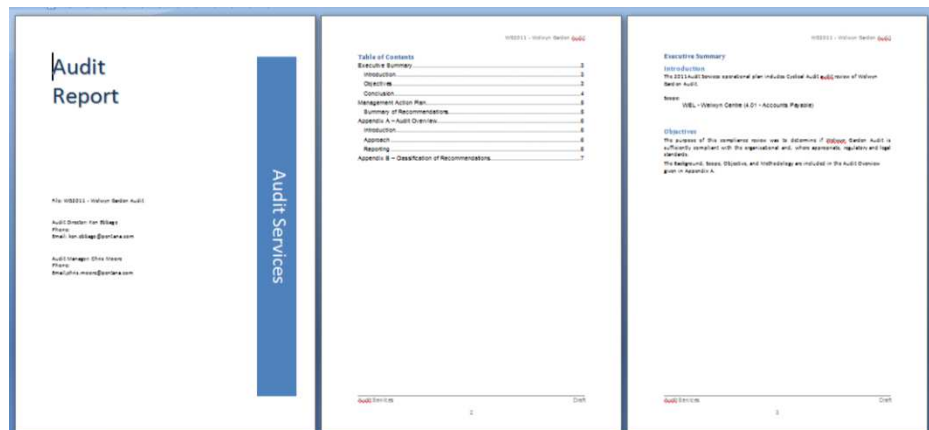


As part of the implementation we can incorporate your standard audit report formats into this function. Our objective is always to be able to produce a complete, formatted report, requiring no further editing, direct from *Pentana Vision*.

## Audit Report Repository

The 'Audit Reports' screen brings together all of the Audit Reports produced across the universe, so that they can be easily located and launched independently of the originating audit. The Audit Reports screen can be filtered in several ways, to interrogate the repository according to different criteria.

## Universe Analysis

Back in the Universe section, you can get an overview of your outstanding Action points across all your audits. The graph shows you if any Actions are overdue and you can click on any block to drill into the detail, which *Pentana Vision* displays in the pane underneath. A similar Audits dashboard is available and more complex management reports can be generated against our separate reporting database.
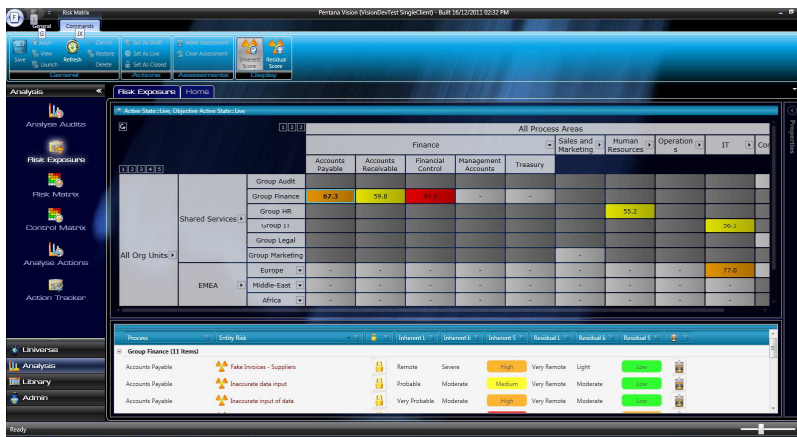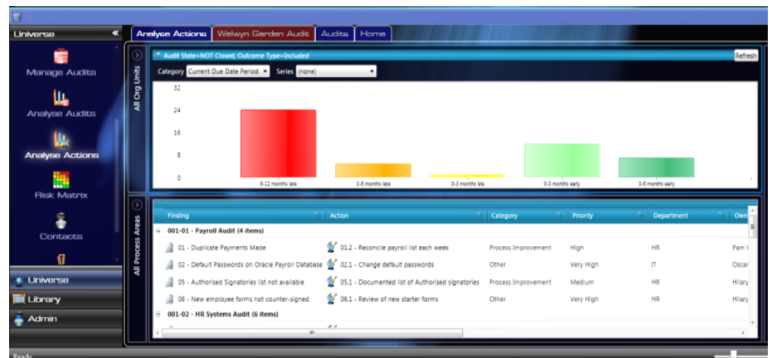




The Risk Exposure screen shows a dynamic analysis of all Entity Risks, with risk scores and colours being calculated and rolled up through the matrix for Org Units and Process Areas. Features include being able to toggle between inherent or residual risk assessments, pre-filters to adjust results and by clicking on a cell display the relevant Entity details.

## Control Matrix

The Control Matrix screen provides a dynamic analysis of Entity Controls across the universe in a heat map matrix. Features are comparable to the Risk Matrix module, including pre-filters, display of matching controls and drill-through into the detail. The Control Matrix is available at Universe, Entity and Audit levels.

## Action Tracker

The Action Tracker screen interrogates Audit Actions across the universe; the screen displays the number of Actions linked to each Org Unit / Process. Various pre-filters are available, such as Action Sign-off State, Due Date State, Priority and Category and the screen supports display of the matching Actions and a drill-through capability.
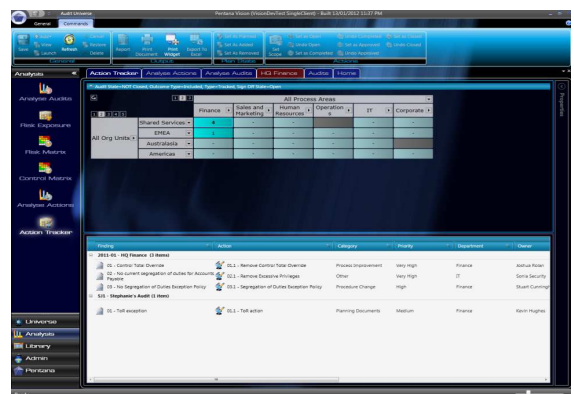
## Analyse Steps

This provides a dynamic and graphical summary of Steps/Tests based on the user's category and series selections. Features are comparable to the existing 'Analyse Actions' module, including pre-filters and drill-through into the detail.
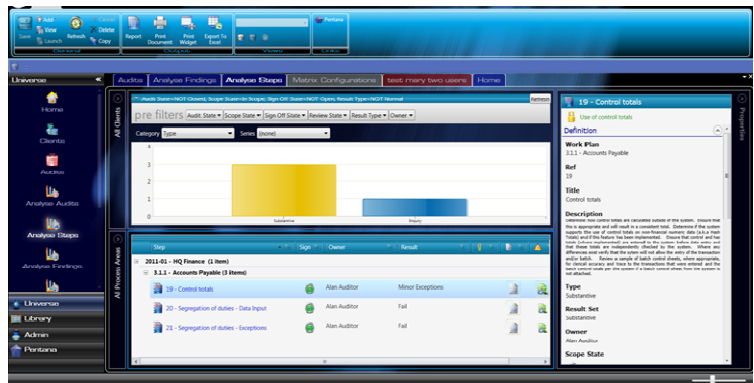
## Analyse Findings

This provides a dynamic and graphical summary of findings based on the user's category and series selections. Features are comparable to the existing 'Analyse Actions' module, including pre-filters and drill-through into the detail.
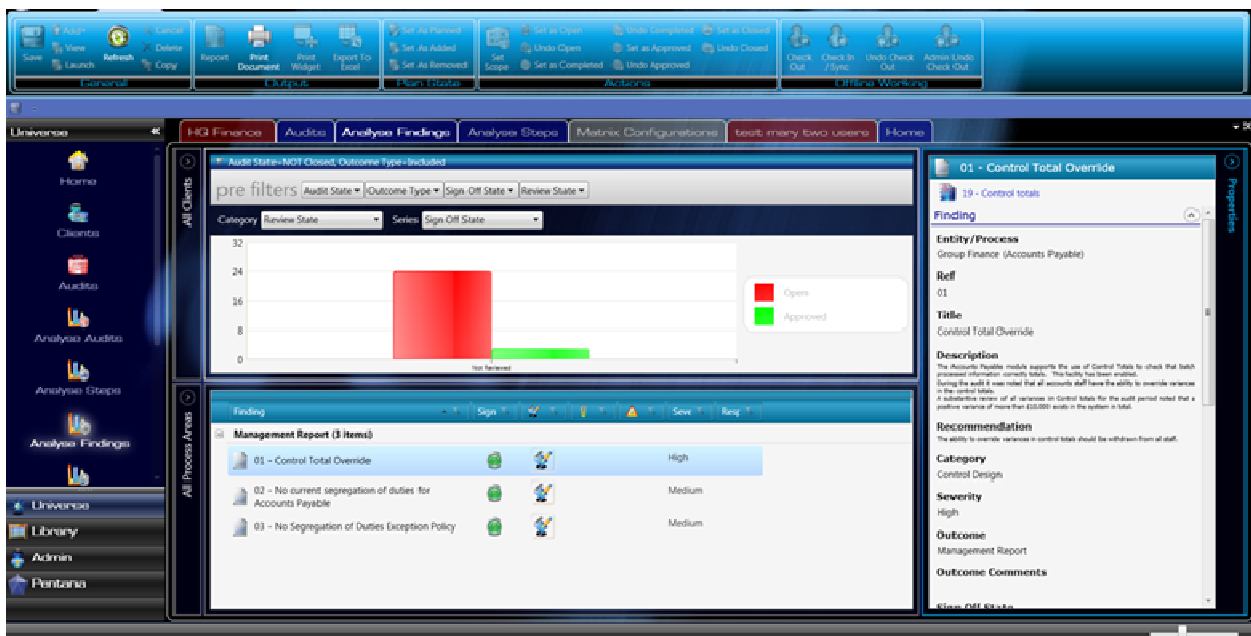
## Audit Trail - Logging all Database Changes by User

The Audit Trails are used to help administer the system and capture logs of all the database changes made by individual users. Details include when records were created, modified or deleted and can subsequently be reviewed retrospectively through the relevant logs.
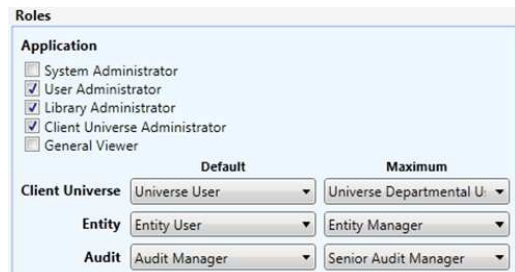
## Security

## Vary staff roles by Audit

*Pentana Vision* has easy to manage permissions with role based privileges. When assigning staff to Audits, you can vary their effective Role on an Audit-by-Audit basis. Similarly, if assigning people to Entities (or to Clients if operating in a multi-client mode) their effective role may be varied on an individual Entity (or Client) basis.

In support of this feature, each person can be assigned both a 'Default' and a 'Maximum' role at the Client, Entity and Audit levels:

For example, a person's normal Audit role might be 'Audit Manager', but they may be permitted to act as 'Senior Audit Manager' on certain Audits. When the person is assigned to an Audit they will be initially granted their Default role, but this may be modified up or down as desired.

## Access by Org Unit and Department

Data access can be controlled according to the user's position within the Organizational Structure and their Department. Each person may be associated to one of the nodes of the Organizational Structure. This will then act as their 'root' node throughout, so rather than see the 'All Org Units' node on the various navigators/hierarchy matrices they will only see their node and everything below it. Limiting a user to a subset of the Org Structure will prevent them from defining Entities or creating Audits outside of this scope, even if they have the relevant permission.

Secondly, Audits, People and Actions can be associated to a 'Department' and access permissions can be optionally restricted by Department. For example, the permission to 'Read Audits' may be set to 'None', 'Assigned', 'Department' or 'All'. If the permission is set to 'Department' then the user will only see Audits that match their Department, plus those to which they have been specifically assigned.

## Technology

*Pentana Vision* is designed for use globally over slower wide area connections. It is a Smart Client application that uses web services, but is not browser based. It can be easily deployed to end users through Microsoft's ClickOnce software. It holds data on a SQL Server database. Full technical requirements are set out in the separate *Pentana Vision Technical Requirements* document.

Pentana Vision can be easily interfaced to other systems, including close integration with the Retain staff planning and time recording software, also available from Pentana.

## Further Information

We hope this Functional Overview has given you a good insight into the capabilities of *Pentana Vision*. If you have any further questions or would like to book a full demonstration please contact your local reseller or email info@pentana.com. We look forward to hearing from you.