

Auditors have Vision

Presenting Pentana VISION

Configurable home screen

Home

Pentana Vision - Production (Hosted by Sepia Solutions)

General Commands

Save Print Document Print Window Export To Excel

Selected widgets

Add new widgets

Move Up Move Down Remove Layout

Universe Home

Home

Org Structure

Audit Coverage

Audits

Welcome Alain Rousseau

Manager's Audits

Audit	16	2	-	1	1			
SSA-2012-002 - HR Review: Leavers	16	2	-	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

My Review Points

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. Derckx	3 - Additional input required	Critical
SSA-2012-011 - Review of mortgage policies		Alain Rousseau	1 - Attach meeting notes	High

v1.6.0.1

Consistent views

Ribbon

Navigator Pane

Hierarchy

Data

Properties

Pentana Vision Client-Server 1.5 on Taurus - Production

General

Save View Refresh Restore Report Print Document Print Widgets Output Views Links

library Processes

Processes

Work Plan Library

Risks & Controls Library

Findings Library

Attachment Templates

Audit Report Templates

Active

General Processes

Process

Refresh

Parent

All Process Areas

Order

0

Name

General Processes

Colour

Description

Active

✓

Last Modified By: Alain Rousseau

On: 02/04/2012 12:34:03

Ready

Your terminology

Terminology

General Commands

Save View Refresh Reset Delete

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

Your selection lists

Pentana Vision - Production (Hosted by Sepia Solutions)

General

Segmentations

Admin

Staff

Roles

Segmentations

Result Sets

Universe

Analysis

Library

Admin

Pentana

Terminology

Segmentations

Home

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

Unsatisfactory

Order: 3

Name: Unsatisfactory

Type: Problem

Active:

Default

Colour:

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

Properties

v1.6.0.1

Libraries: processes

The screenshot displays the Pentana Vision Client-Server 1.5 on Taurus - Production interface. The main window is titled "Pentana Vision Client-Server 1.5 on Taurus - Production". The interface is divided into several sections:

- Top Bar:** Contains various utility buttons such as "Save", "View", "Refresh", "Print Document", "Print Widget", "Export To Excel", and "Links".
- Library Panel (Left):** Lists various libraries including "Processes", "Work Plan Library", "Risks & Controls Library", "Findings Library", "Attachment Templates", and "Audit Report Templates".
- Processes Panel (Center):** Shows a tree view of "General Processes" under the "Active" tab. The tree includes:
 - All Process Areas
 - General Processes
 - Finance
 - Specific Processes
 - Healthcare
 - Manufacturing & Production
 - Shipping
 - Transportation
 - Banking & Finance
 - Strategic Programmes
 - Theme Audits
 - Combatting fraud
 - Employer-Employee
- Process List Panel (Right):** Displays a list of processes. "Human Resource Management" is selected. The list includes:
 - Accounting
 - Administration
 - Human Resource Management
 - ICT Management
 - Inventory & Warehouse Management
 - Management
 - Safety & Security
 - Treasury
- Properties Panel (Far Right):** Shows details for the selected process, "Human Resource Management". Fields include:
 - Process Area:** General Processes
 - Ref:**
 - Title:** Human Resource Management
 - Description:**
 - Active:**
 - Last Modified By:** Alain Rousseau
 - On:** 11/04/2012 21:16:10

Red boxes and arrows highlight key features: "Process library" (Library Panel), "Process hierarchy" (Processes Panel tree), "Process list" (Process List Panel), and "Process description" (Properties Panel).

Libraries: work plans

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

- Top Bar:** Contains a "Work Plan Lib..." dropdown and a "Commands" menu with options like "Add+", "View", "Save", "Launch", "Refresh", "Delete", "Copy", "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 "Work Plan Origin" button and a list of libraries: "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 to show "Step Template" details. The tree includes:
 - 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 shows details for the selected "01 - Interview admin staff" step. The details include:
 - 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 key features: "Work plan library" (left panel), "Overview of steps" (main content area), "Automated templates" (top bar), and "Work plan step details" (right panel).

Libraries: risk, controls & tests

Risk & controls library

Grouping based on processes

Objectives, risks, controls & tests

Details

Universe: your organisation

Admin Pentana Vision Client-Server 1.5 on Taurus - Production

General Commands

Organisational structure

Hierarchy of Entities

Entities

Universe << Org Structure

Home

Org Structure

Audit Coverage

Manage Audits

Contacts

Attachments

Active=True

1 2 3 4 5

All Org Units

Manufacturing & Production

Glass Empire

Main Locations

Glass Empire Inc.

Satellite Locations

Asia

Europe

Americas

Africa

Healthcare

Banking

Transportation

Shipping

Management Consulting

Pharmaceuticals

Entity Processes

Americas (2 items)

Asia (1 item)

Europe (3 items)

Glass Empire Inc. (7 items)

Accounting Finance

Contract Management Management Management Finance

Human Resources Human Resource Management Management

ICT ICT Management Management

Production Grinding glass Production and shipping Production - Electronics Production - Flat glass Production - Automotive

Accounting

Org Unit

Glass Empire Inc.

Ref

Title

Accounting

Description

Category

Owner

Active

Processes

Finance

Last Modified By:

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

Details

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
SOR-ACC-AP 1 - Proper recording of account

Risk
SOR-ACC-AP 1.2 - Payment of fraudulently cr

Ref
SOR-ACC-AP 1.2.4

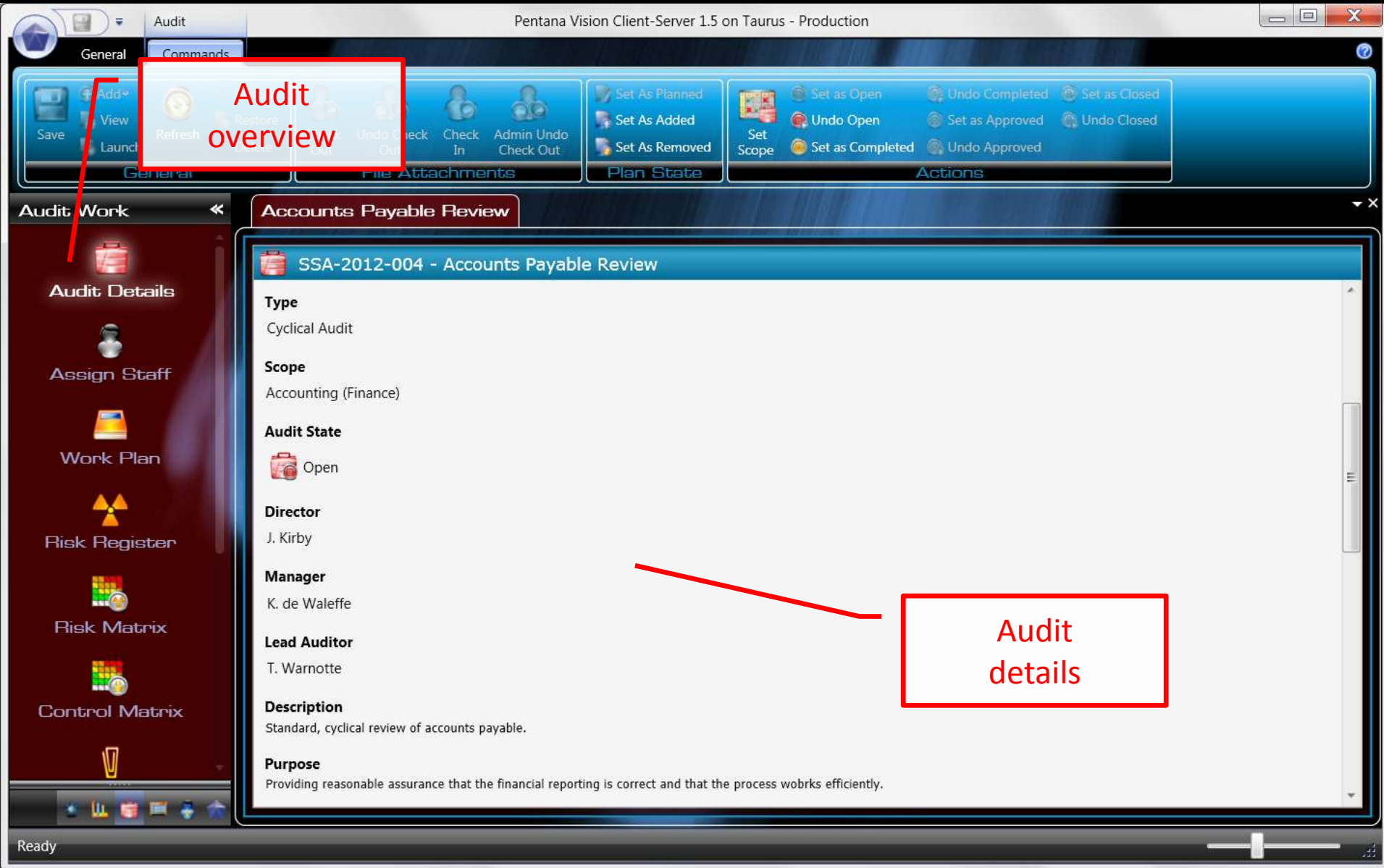
Title
Payments substantiated by deliveries.

Description
Payment of invoices is only allowed when associated "goods received" documentation (originated and signed by business users) is available.

Category
Fraud prevention

Type
Signed documents

Audit: engagement data



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

Properties

Scope State

In Scope

Policy

Library

Sepia Solutions

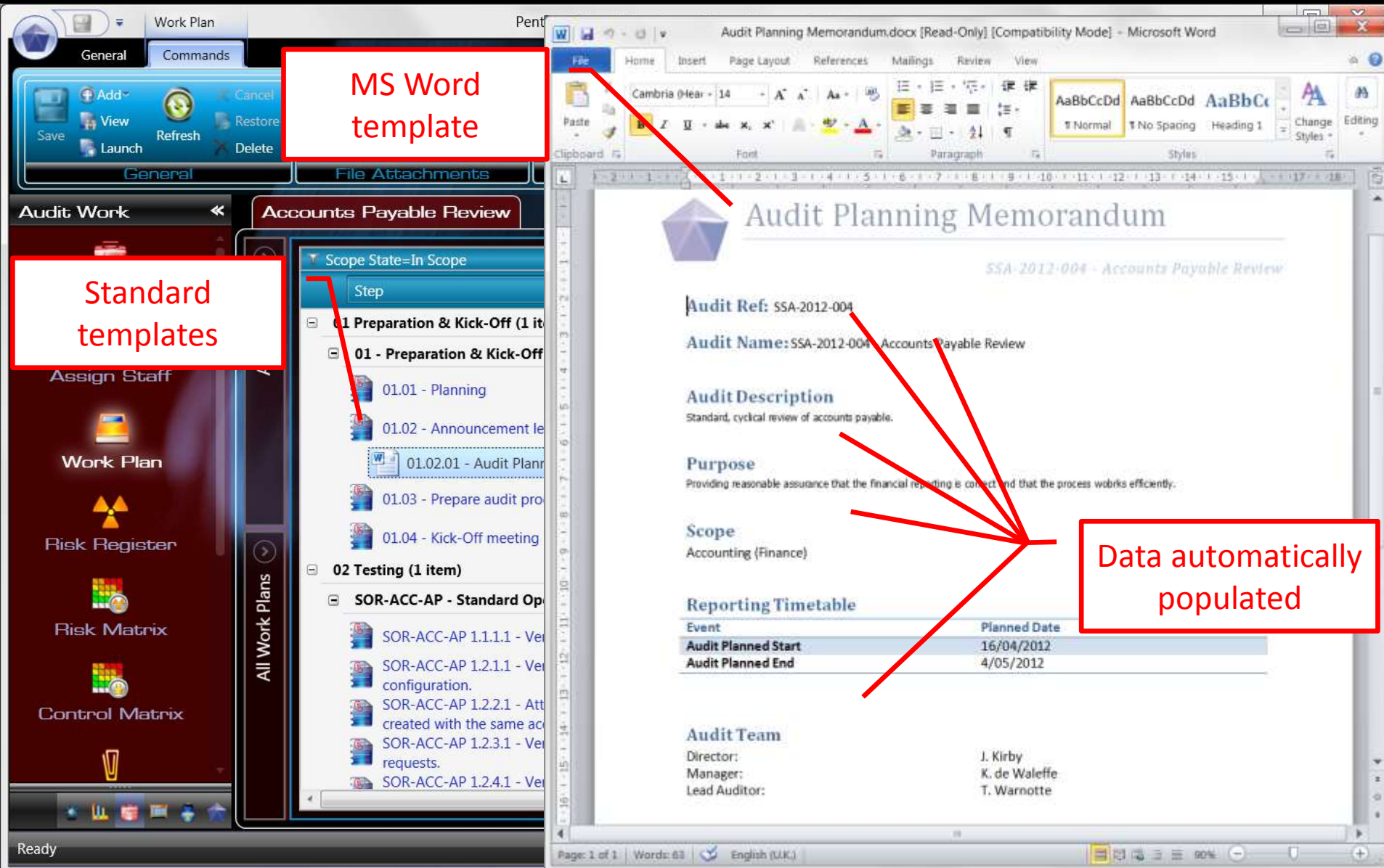
Description

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



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

Page: 1 of 1 Words: 63 English (U.K.) 90%

Audit: test results

The screenshot displays the Pentana Vision software interface for audit management. The main window title is "Pentana Vision - Production (Hosted by Sepia Solutions)". The interface includes a top toolbar with various action buttons, a left sidebar with navigation options, and a central workspace showing a list of audit steps and a detailed view of a specific test result.

Red callout boxes highlight the following features:

- Audit work plan**: Points to the "Work Plan" button in the top toolbar.
- Process-specific fieldwork tests**: Points to the "02 Testing (8 items)" section in the central workspace.
- Result summary & details**: Points to the "Execution" and "Result" sections in the right-hand pane.
- Attachments & findings**: Points to the "Contract Policy" attachment icon in the central workspace.
- Full rich text & hyperlinks**: Points to the "Result Description" text in the right-hand pane, which includes a hyperlink.

Step	Status	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

Result Summary & Details:

Execution: SOR-HR-SL 10.2.1.2 - Verify

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:

- contractors
- consultants, and
- temporary workers

Contract policy can be found [via this link](#).

State: Completed

Audit: internal review (QA)

The screenshot displays the Pentana Vision software interface for audit management. The main window title is "Pentana Vision - Production (Hosted by Sepia Solutions)". The interface includes a top toolbar with various command buttons, a left sidebar with navigation options, and a central workspace showing a list of review points. A right-hand pane displays the details of a selected review point.

Review Points

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

Details

2 - Review contract

Definition

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 software interface. At the top, the title bar reads "Pentana Vision Client-Server 1.5 on Taurus - Production". Below the title bar is a menu bar with "Work Plan" and "Commands". A toolbar contains various icons for file operations, sign-off, review, and approval. A sidebar on the left lists navigation options: Audit Details, Assign Staff, Work Plan, Risk Register, Risk Matrix, and Control Matrix. The main workspace is titled "Accounts Payable Review" and shows a list of findings under the scope "Scope State=In Scope". The findings are organized by work plan items, such as "SOR-ACC-AP 1.2.3.1 - Verify 'account create' requests." and "SOR-ACC-AP 1.2.4.1 - Verify 'goods receipts' documentation." Finding 03, "03 - Contracts not renewed are not communicated," is highlighted. A red box labeled "Documented Findings" points to the toolbar, and another red box labeled "Finding details" points to the right-hand pane. The right-hand pane displays the details for finding 03, including its entity/process, reference, title, description, recommendation, category, and severity.

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

03 - Contracts not renewed are not communicated.

Finding

Entity/Process
Accounting (Accounting)

Ref
03

Title
Contracts not renewed are not communicated.

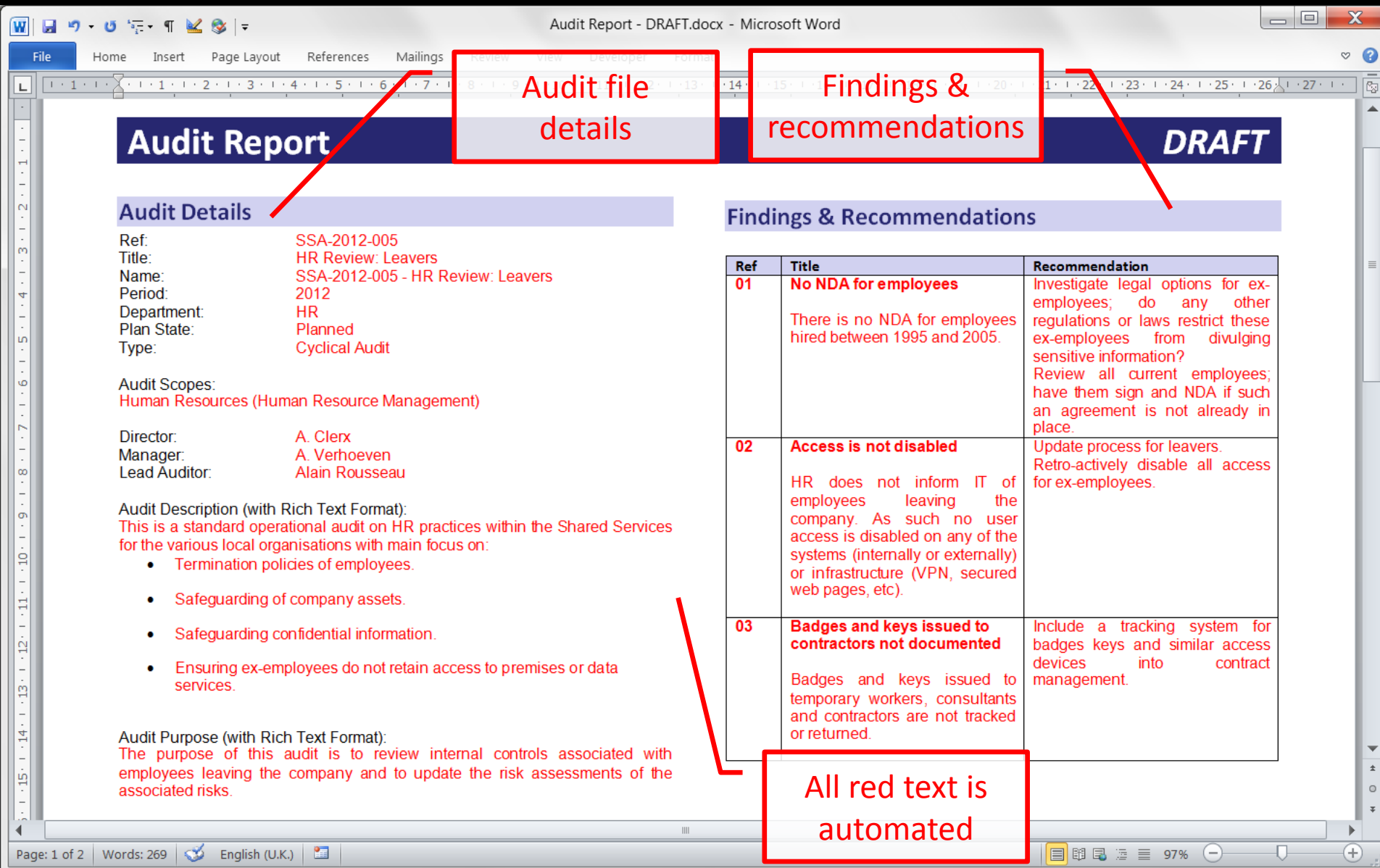
Description
Contracts that are not renewed follow a different process as those being explicitly discontinued. The non-renewals are not communicated to Accounting.

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

Findings & actions

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

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

Management information

Data element for category

Data element for series

Drill-down details

Table of Findings:

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

Analysis: configurable

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 is a "Chart Tools" menu with "General" and "Format" tabs. The "Format" tab is active, showing options for "Chart Type", "Style", "Data", and "Appearance".


Three red boxes highlight specific features in the "Format" tab:

- Type of dashboard:** A red box highlights the "Chart Type" dropdown menu.
- Data element for category:** A red box highlights the "Show Legend" checkbox.
- Data element for series:** A red box highlights the "Show Markers" checkbox.

The main interface is divided into several sections:

- Analysis:** A sidebar on the left contains icons for "Analyse Audits", "Risk Exposure", "Risk Matrix", "Control Matrix", "Analyse Steps", "Analyse Findings", and "Analyse Actions".
- Navigation:** A top navigation bar includes "Analyse Steps", "Analyse Actions", "Analyse Audits", and "Home".
- Manufacturing & Production:** A section with a vertical label on the left. It contains a bar chart titled "Sign Off State: NOT Open" with a "Refresh" button. The chart has two dropdown menus: "Category" (set to "Result") and "Series" (set to "(none)"). The chart displays four bars: "Satisfactory" (yellow, value ~5), "No exceptions" (green, value ~6), "Unsatisfactory" (teal, value ~4), and "Exceptions noted" (blue, value ~2).
- All Process Areas:** A section with a vertical label on the left. It contains a table of audit findings.

The table in the "All Process Areas" section is as follows:

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 1.3.1.2 - Verify terminated contracts are signalled to Accounting.	Alain Rousseau	Unsatisfactory	 

A red box highlights the "Drill-down details" button at the bottom right of the table.

Analysis: action tracker

Action Tracker

Org structure

Processes

Number of actions

Drill-down details

1	2	3	4	5	6
Manufacturing & Production		Main Locations	6	-	2
		Satellite Locations	-	-	-
Healthcare		Belgium	-	-	1
		The Netherlands	-	1	-
All Org Units		Banking			
		Volksbank Holding	-	-	2
		USA	-	-	-
		Belgium	4	-	-

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

The screenshot displays the Pentana Vision software interface. At the top, the title bar reads "Pentana Vision Client-Server 1.5 on Taurus - Production". Below it is a menu bar with "General" and "Commands". The "Commands" menu is open, showing options like "Add...", "View", "Save", "Launch", "Refresh", "Cancel", "Set As Draft", "Live", "Delete", "Set As Closed", "Make Asses...", "Clear Assessment", and "Residual score".

Two callout boxes highlight specific menu items: "Risk analysis" and "Inherent (gross) risk". Another callout box points to the "Residual (net) risk" option. A third callout box points to the "Number of risks" column in the risk matrix.

The main interface is divided into "All Org Units" and "All Process Areas". The "All Org Units" section shows a "Risk Matrix" with two columns: "Inherent Score" and "Residual Score". Both matrices use a color-coded grid (Very Severe, Severe, Moderate, Light, Very Light) and a "Risk Likelihood" scale (Very Remote, Remote, Possible, Probable, Very Probable). The "Inherent Score" matrix shows 19 assessed risks and 119 unassessed risks. The "Residual Score" matrix shows 9 assessed risks and 119 unassessed risks.

The "All Process Areas" section shows a list of risks under "Volksbank NV (1 item)". The list includes "Human Resource Management (2 items)", "SOR-HR-SL 10 - Leavers: Safeguarding of Company Assets (1 item)", and "SOR-HR-SL 11 - Safeguarding confidential information (1 item)". Each risk entry includes a description, likelihood, severity, and a risk score (e.g., High, Remote, Severe).

Four callout boxes highlight key features: "Risk analysis", "Inherent (gross) risk", "Residual (net) risk", "Number of risks", and "Drill-down details".

Analysis: risk exposure

The screenshot displays the Pentana Vision software interface for Risk Exposure analysis. The main window title is "Pentana Vision - Production (Hosted by Sepia Solutions)". The interface includes a top toolbar with various actions like "Add", "View", "Save", "Refresh", "Copy", "Set As Draft", "Set As Closed", "Make Assessment", "Clear Assessment", "Inherent Score", and "Residual Score".

On the left, there is a navigation pane with options: "Analyse Audits", "Risk Exposure", "Risk Matrix", "Control Matrix", "Universe", "Analysis", "Library", "Admin", and "Pentana".

The central area shows a "Risk Exposure" view with a table of data. The table has columns for "Process", "Entity Risk", "Inherent Likelihood", "Inherent Impact", and "Inherent Score". The data is organized by "All Org Units" and "Main Locations".

Process	Entity Risk	Inherent Likelihood	Inherent Impact	Inherent Score	
Finance	Cobit 4.1	Human Resource Management			
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	-		
	Belgium	60.6	91.0		
Management Consulting					

Below the table, there is a section for "Management Consulting Inc. (11 items)" with two rows of risk items:

Process	Entity Risk	Inherent Likelihood	Inherent Impact	Inherent Score
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

Callouts in the image point to specific features: "Risk exposure" points to the main table area; "Org structure" points to the "Main Locations" and "Satellite Locations" dropdowns; "Processes" points to the "Finance" and "Cobit 4.1" headers; "Average scores" points to the numerical values in the table; and "Drill-down details" points to the "Management Consulting Inc. (11 items)" section.

Analysis: audit coverage

Audit coverage

Audit period

Coverage in percentage

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%
	Management Consulting	Belgium	33%	100%		0%	0%
		Luxembourg	0%	0%		0%	0%
		The Netherlands	0%	0%		0%	0%

Planned audits

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

Contact us



Contact us for questions or demonstrations !

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