

Sepia Solutions

Every **professional** works
with the **best specialised tools.**

Expert software tools

- **If your only tool is a hammer, every problem looks like a nail.**

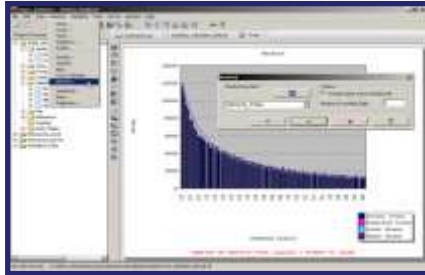


- Are your company invoices managed in MS Excel?
- Is your company website developed with MS Word?
- Isn't your car designed with CAD software?
- **Does your audit team work with specialised tools?**
Or MS Word, MS Excel and a shared network drive?

Expert software tools

Analyzer

by Arbutus Inc



Big data analysis & Continuous monitoring

- Import many file formats
- Analyse big data
- Manual / Automate analysis
- 80+ Functions
- 80+ Commands
- Export formats
- Easy sharing of data

Pentana

by Ideagen PLC



Audit Management & eGRC

- Risk-based audit planning
- Configured audit methodology
- Execute fieldwork
- Document issues
- Auto generate audit reports
- Import management responses
- Action follow-up

Retain

by Retain International



Resource planning & time recording

- Integrated with Pentana
- Schedule resources on projects
- Schedule recurring tasks
- Highlight over-allocation
- Drag and drop to update plan
- Record time per resource
- Compare budget/plan/actual

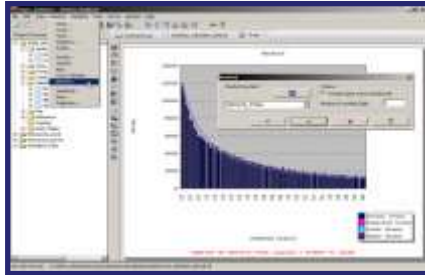
- **End-to-end implementation services**
 - + Installation
 - + Training
 - + Coaching during configurations
 - + Consultancy
 - + Customisation development
 - + Technical support



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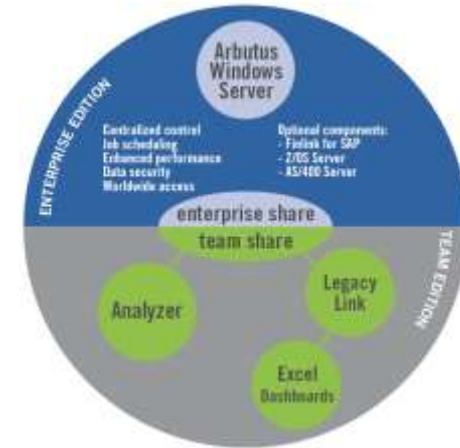
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Arbutus Audit Analytics

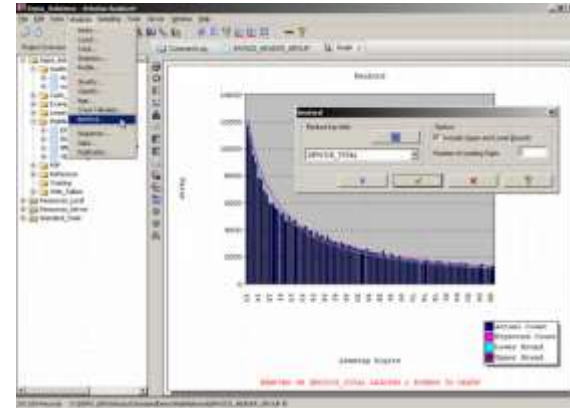
Designed for **audit, risk, and compliance professionals**, Arbutus Audit Analytics represents the **very best** in **audit software** and **data analysis technology**.

Based on **25 years** of audit software innovation and development, Audit Analytics has become the choice of leading audit and data analysis professionals.



Arbutus Audit Analytics

- + **Fastest** performing audit software
- + **Compatible** with your current tools, minimizing your conversion costs
- + Familiar interface, **minimizing the learning curve**
- + Analytical capabilities that are only available in Arbutus
- + **Frequent software updates**
- + Ideal for **continuous controls monitoring, CAATs, SOX, or fraud detection**
- + **Free evaluation** of software



Arbutus Audit Analytics

Data Sources

- MS Access
- MS Excel
- dBASE
- CSV
- Delimited
- Text
- Print Image
- Report Files
- PDF
- XML
- ODBC data sources
- MS SQL Server
- Oracle
- DB2
- HTML pages
- ...

Arbutus Analyzer



Share Resources

Automate Procedures

Arbutus Windows Data Engine

Reports

- KPI Reports
- Management Reports
- Dashboards
- Exception reports
- Email notifications

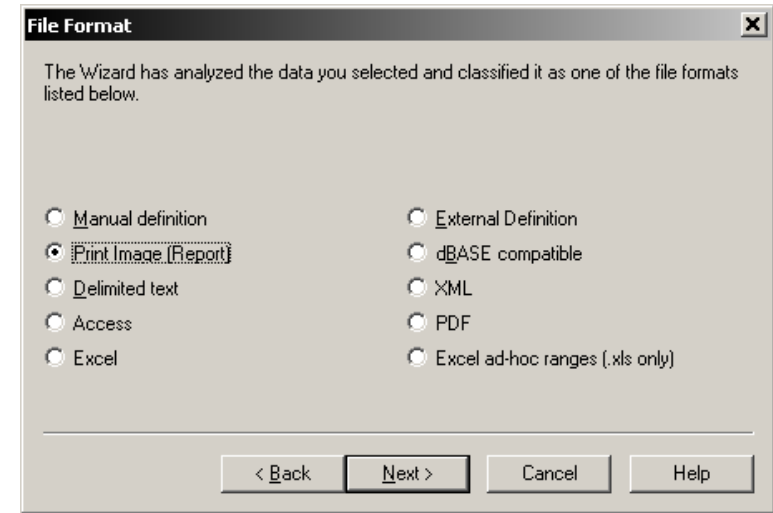
Legacy Link

Data Exports

- MS Access
- MS Excel
- dBASE
- Text
- Delimited
- XML

Arbutus Audit Analytics

- **Data Access**
 - + Source data always read-only
 - + No data size limit
 - + Access almost any data:
 - Legacy sources
 - Text files
 - Modern data sources
 - Databases
 - Complex files
 - + Automatic data refresh on access



Arbutus Audit Analytics

- **Data integrity**
 - + Validate data fields
 - + Use expressions
 - + Apply business logic
 - + Filter unacceptable values
 - + Identify duplicate records
 - + Identify missing records
- **Exception reports**
- **Data cleansing**

@ VERIFY FIELDS ALL ERRORLIMIT 20

Record	Field	Type	Contents (text)
7	CODE	ASCII	314/61300
22	CODE	ASCII	C142650
53	TOTAL	NUMERIC	11186,00
120	ENTRY_DATE	DATETIME	2007-26-12
121	ENTRY_DATE	DATETIME	2007-27-12
122	ENTRY_DATE	DATETIME	2007-31-12
123	ENTRY_DATE	DATETIME	2007-26-12
228	QUANTITY	NUMERIC	TWO
235	CODE	ASCII	FBMD7238
247	CODE	ASCII	S0394850
254	QUANTITY	NUMERIC	Dozen

Arbutus Audit Analytics

- Data analysis
 - + Low technical threshold
 - + Pre-defined analytics
 - + No data processing limit
 - + Extreme performance
 - + Combine data sources
 - + Unlimited virtual columns
 - + Logged commands & results

```
@ OPEN EMPLOYEES
Closing Table EMPLOYEES (Table 0) and all active fields
15 fields activated
@ COUNT
```

Count	72
-------	----

```
@ TOTAL FIELDS LEASING_BUDGET MONTHLY_GROSS_SALARY
```

Field Name	Total
LEASING_BUDGET	13.596
MONTHLY_GROSS_SALARY	193.194

```
@ STATISTICS ON BIRTH_DATE NUMBER 5
```

Field: BIRTH_DATE	Number	Total	Average
Valid	72		1985-07-19
Invalid	0		
Range		16801 Days	

Highest	Lowest
1991-12-17	1945-12-17
1991-12-05	1948-05-17
1991-11-10	1953-01-11
1991-10-23	1956-07-16
1991-09-23	1962-08-13

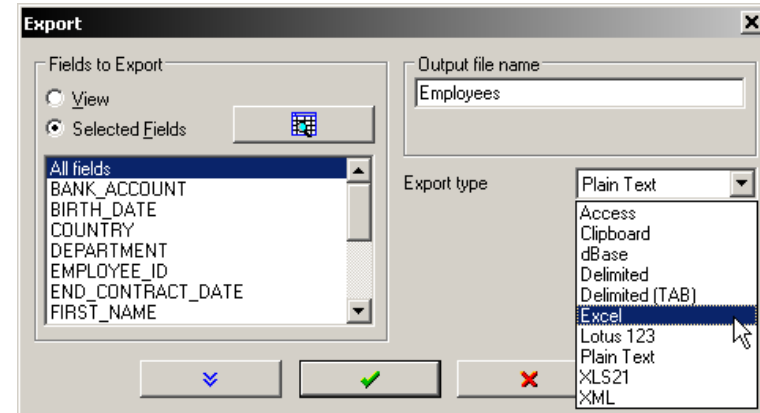
```
@ CLASSIFY ON COUNTRY ACCUMULATE MONTHLY_GROSS_SALARY
```

COUNTRY	Count	<-- %	% -->	MONTHLY_GROSS_SALARY
BE	18	25,00%	24,22%	46782
NL	24	33,33%	36,04%	69632
US	30	41,67%	39,74%	76780
	72	100,00%	100,00%	193194

3 records produced

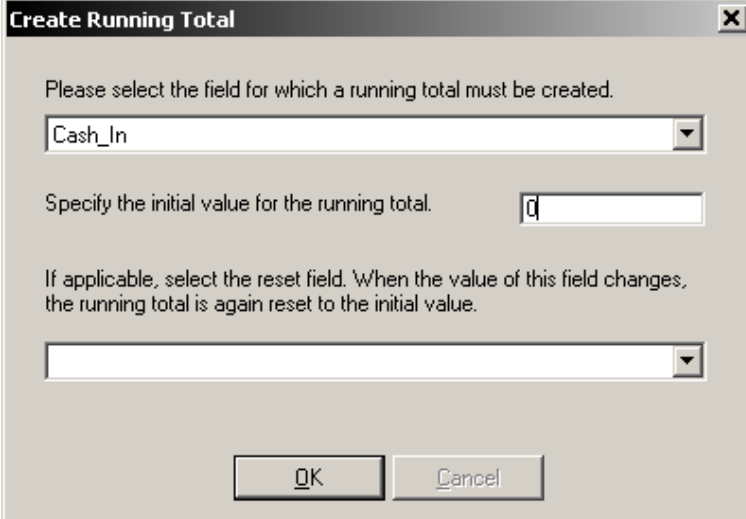
Arbutus Audit Analytics

- **Migration & DWH prototyping**
 - + Export to other file formats
 - + Interface between applications
 - + Efficient tests in design phase
 - + Reporting
- **Exception reports**
 - + Analysis results
 - + Flag records
 - + Multi-sheet Excel



Arbutus Audit Analytics

- **Automation**
 - + Scripting language
 - + 80+ commands
 - + Interactive dialogs
 - + Compatible with ACL
 - + External commands
 - + Notification via email
- **Scheduled jobs**
- **Continuous analysis**



Create Running Total [X]

Please select the field for which a running total must be created.

Cash_In

Specify the initial value for the running total.

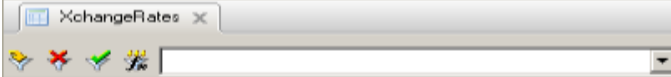
0

If applicable, select the reset field. When the value of this field changes, the running total is again reset to the initial value.

OK Cancel

Arbutus Audit Analytics

- **Sharing of resources**
 - + Store once, use often
 - + Available in any project
 - + Integrated in Navigator
- **Collaboration**
 - + Share procedures & tables
 - + Efficient update strategy
 - + No charge, no additional module

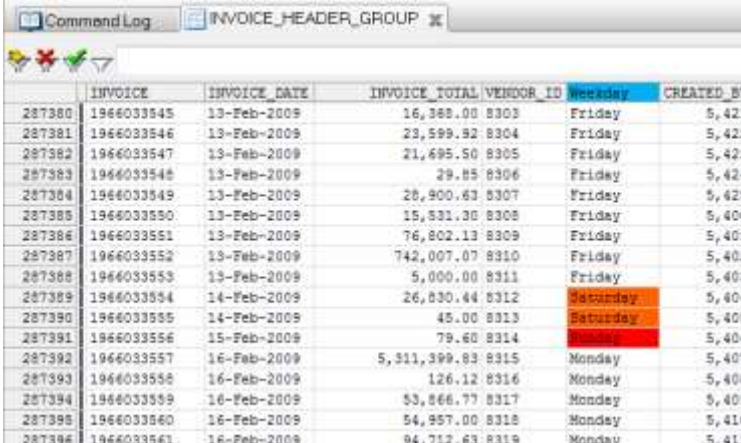


	Country	Currency	ISO	One Dollar Value
1	ARGENTINA	Peso	ARS	3,984262
2	AUSTRALIA	Dollar	AUD	1,118233
3	AUSTRIA	Euro	EUR	0,779447
4	BELGIUM	Euro	EUR	0,779447
5	BRAZIL	Real	BRL	1,763516
6	CANADA	Dollar	CAD	1,042323
7	CHILE	Peso	CLP	507,530700
8	CHINA	Yuan	CNY	6,807036
9	CZECH REP.	Koruna	CZK	19,374310
10	DENMARK	Krone	DKK	5,780730
11	EUROPEAN UNION	Euro	EUR	0,779447
12	FINLAND	Euro	EUR	0,779447
13	FRANCE	Euro	EUR	0,779447
14	GERMANY	Euro	EUR	0,779447
15	GREECE	Euro	EUR	0,779447
16	HONG KONG	Dollar	HKD	7,727278
17	HUNGARY	Forint	HUF	218,444200
18	ICELAND	Krona	ISK	119,422800
19	INDIA	Rupee	INR	46,762610
20	INTNL MON. FUND	SDR	XDR	0,661182
21	IRELAND	Euro	EUR	0,779447
22	ISRAEL	Sheqel	ILS	3,796897
23	ITALY	Euro	EUR	0,779447
24	JAPAN	Yen	JPY	85,489060
25	KOREA (SOUTH)	Won	KRW	1187,048000

Arbutus Audit Analytics

- **Interface**

- + Multiple tables open at the same time
- + View entire file when editing layout
- + Enhanced view capabilities
- + Conditional formatting
- + Auto-executing procedures
- + Hide tables and other objects
- + Smart Search



The screenshot shows a window titled 'INVOICE_HEADER_GROUP' containing a table of invoice data. The table has columns for INVOICE, INVOICE_DATE, INVOICE_TOTAL, VENDOR_ID, Weekday, and CREATED_BY. The 'Weekday' column is highlighted with a color gradient: Friday (light blue), Saturday (orange), and Monday (red). The 'CREATED_BY' column shows values like 5,421, 5,422, etc.

	INVOICE	INVOICE_DATE	INVOICE_TOTAL	VENDOR_ID	Weekday	CREATED_BY
287380	1966033545	13-Feb-2009	16,388.00	8303	Friday	5,421
287381	1966033546	13-Feb-2009	23,599.92	8304	Friday	5,422
287382	1966033547	13-Feb-2009	21,695.50	8305	Friday	5,423
287383	1966033548	13-Feb-2009	29.85	8306	Friday	5,424
287384	1966033549	13-Feb-2009	28,900.63	8307	Friday	5,425
287385	1966033550	13-Feb-2009	15,831.30	8308	Friday	5,400
287386	1966033551	13-Feb-2009	76,802.13	8309	Friday	5,401
287387	1966033552	13-Feb-2009	742,007.07	8310	Friday	5,402
287388	1966033553	13-Feb-2009	5,000.00	8311	Friday	5,403
287389	1966033554	14-Feb-2009	26,830.44	8312	Saturday	5,404
287390	1966033555	14-Feb-2009	45.00	8313	Saturday	5,405
287391	1966033556	15-Feb-2009	79.60	8314	Monday	5,406
287392	1966033557	16-Feb-2009	5,311,399.83	8315	Monday	5,407
287393	1966033558	16-Feb-2009	126.12	8316	Monday	5,408
287394	1966033559	16-Feb-2009	53,866.77	8317	Monday	5,409
287395	1966033560	16-Feb-2009	54,957.00	8318	Monday	5,410
287396	1966033561	16-Feb-2009	94,712.63	8319	Monday	5,411

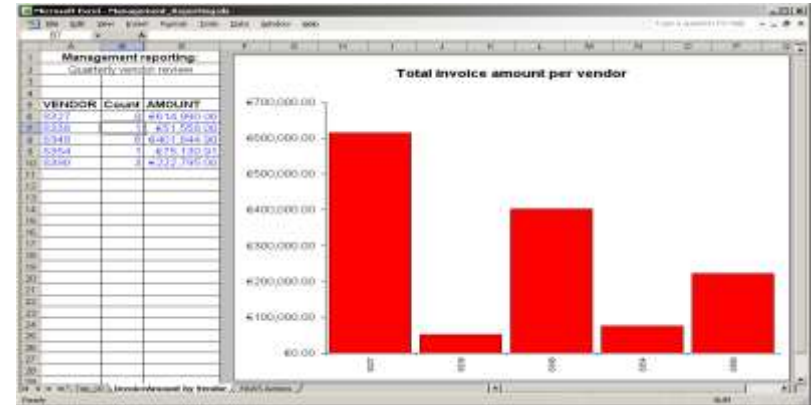
- **Analysis**
 - + Fastest results
 - + Fuzzy matching
 - + Re-use printed report import definitions
 - + Date-Time fields, elapsed time calculations
 - + Sophisticated duplicate testing
 - + Compare tables

Arbutus Server

- **Central data location**
 - + Higher performance, larger capacity
 - + Commands executed on server
 - + Secured access, scheduled back-up
- **Easy sharing**
 - + Tables, workspaces, procedures
- **Staging**
 - + Off-load production servers
 - + Create or use off-line data copy for analysis

Arbutus LegacyLink

- **ODBC integration**
 - + Expose Arbutus project as ODBC data source
 - + Seamless integration with:
 - Intranet portal (e.g. PHP)
 - Databases and data tools
 - Dashboards, etc.
- **Management reporting**
 - + Automatic (on access)
 - + Update of data in Excel
 - + Sheets and charts



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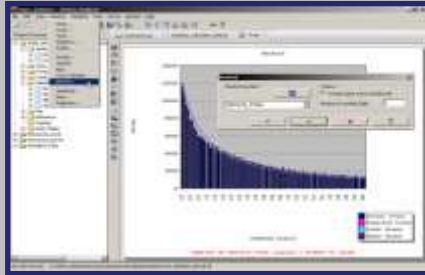


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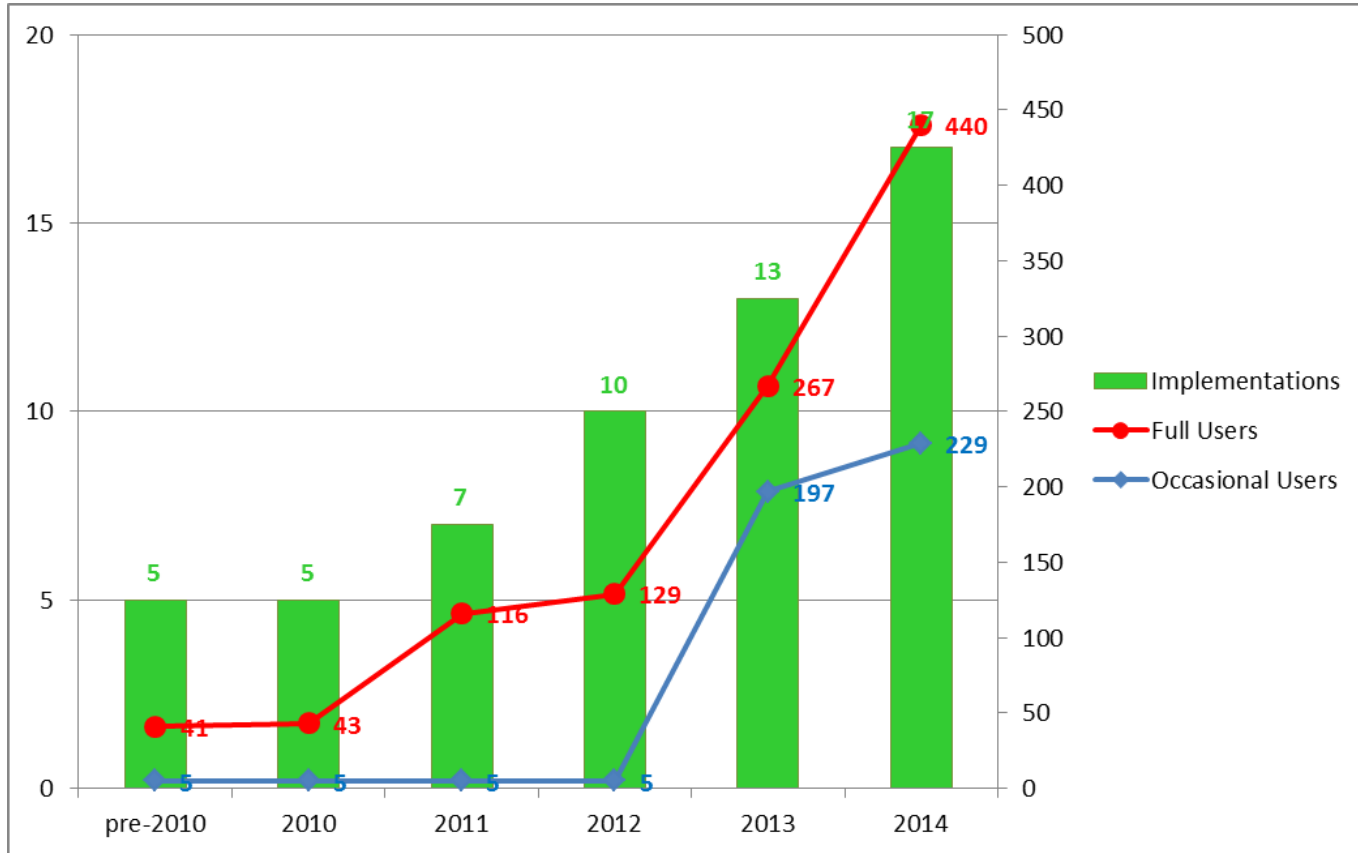
Pentana – Benefits

- **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
- **Senior Auditors**
 - + Standardisation through structured audit work plans
 - + Share valuable process knowledge and audit experience
 - + Document results using text formatting and hyperlinks
 - + Offline working

Pentana – Benefits

- **Audit Committee & Chief Audit Executive**
 - + Risk-based (yearly) audit plan
 - + Report audit coverage at any level
 - + Analyse acceptance of findings across universe
 - + Identify unresponsive departments and overdue actions
- **Organisation & audit methodology**
 - + Continue working with your familiar audit methodology
 - + Standardisation with structured audit work plans
 - + 2-dimensional audit universe with entities and processes
 - + 2-way templates for auditee feedback

Pentana – Projects



Pentana – Audit states

Draft	Open	Completed	Approved	Closed
<p>Prepare audit</p> <ul style="list-style-type: none"> • Audit Details • Milestones • Staff 	<p>Execute audit</p> <ul style="list-style-type: none"> • Complete Steps • Complete Tests • Assess Risks • Assess Controls • Review work • Document Findings 	<p>Manage documents</p> <ul style="list-style-type: none"> • Attachments • Audit reports • Other reports 	<p>Action follow-up</p> <ul style="list-style-type: none"> • Actions • Action Updates 	<p>Read-only</p>

All Actions must be Approved (*).
 All Action Updates must be Resolved (*).
 (*) Regardless of the Action Resolution.

All Attachments & Reports must be submitted; no files may be reserved.

Following data must be entered:

- Milestone dates

Following components must be Approved:

- Steps & Work plans
- Tests, Controls, Risks & Objectives
- Findings
- Review points

Pentana – Interface

The screenshot displays the Pentana Vision - 320 - PRD interface. The top navigation bar includes 'General' and 'Commands' tabs. The 'Commands' tab is active, showing various tool icons such as 'Add', 'View', 'Refresh', 'Cancel', 'Launch', 'Attach', 'Detach', 'Report', 'Print Widget', 'Export To Excel', 'Custom Email Builder', 'V3.0 Reporting Elements', 'Report Designer Guide', 'Robot Manager', 'Robot Log', 'Queue Manager', 'Passport forwarding', 'SMTP 4 Developers', 'Receive', 'Cancel', 'Admin Discard', 'File Attachments', and 'Layout'.

The main content area is titled 'Welcome Alain Rousseau' and displays 'My Details' for the user. The details include a profile picture, name, current login time, previous login time, roles, and language.

Below the details is a section titled 'Manager's Audits' which contains a table of audit records.

Audit							
2014-01 - Business Continuity Review	27	-	-	-	-	1	-
2014-02 - Anti Money Laundering compliance review	18	-	-	-	-	2	-
2014-03 - HR Review: Leavers	15	2	5	2	-	5	-
2014-04 - Procurement fraud sensitivity review	18	-	5	-	-	-	1

Pentana – Audit steps

The screenshot displays the Pentana Vision software interface, version 3.2.0.0, running on a Windows operating system. The window title is "Pentana Vision - 320 - PRD". The interface is divided into several sections:

- Top Ribbon:** Contains various command groups such as "General" (Add, View, Refresh, Cancel, Launch, Attach, Paste, Copy, Erase), "Clipboard", "Display" (Audit Phases, Report Mode, Show Reviewers), "File Attachments" (Attach, Comment, Admin Discard), "Get" (Get From Library, Get From Entry, Get From Audit), "Upload" (Upload To Library, Upload To Entry), "Sign...", "Review", and "Actions".
- Navigation Bar:** Includes "Audit Work", "Milestones Library", "Home", "Audits", and the current audit name "HR Review: Leavers".
- Left Sidebar (Manage/Work/Complete):** Lists various audit management tasks like "Audit Details", "Milestones", "Assign Staff", "Assign Contacts", "Audit Steps", "Audit Execution", "Questionnaires", "Review Points", "Findings & Actions", and "Official Documents".
- Main Content Area:** Displays a list of "All Audit Phases" for the current audit. The phases are organized into a tree structure:
 - 1 - Planning and preparation
 - 1.1 - Complete audit details
 - 1.2 - Send announcement letter
 - 1.2.01 - Announcement Letter
 - 1.3 - Document ORCT
 - 1.4 - Assign work
2 - Audit fieldwork execution
 - 2.1 - Onsite opening meeting
 - 2.1.01 - Opening meeting - notes
 - 2.2 - Execute fieldwork
 - 2.3 - Document draft findings

- Right Panel (Properties):** Shows details for the selected phase "1.2 - Send announcement letter". It includes a description: "Send the announcement letter to the director or manager responsible for the Entities / Process(es) under review.", guidance: "Use the attached template to generate the announcement letter. Save the PDF version of this letter also in the 'Official Documentation' section of this audit and make sure this PDF is Approved before sending it to the auditee.", milestone: "Send announcement", and execution information: "Last Modified By: Alain Rousseau On: 13/10/2014 22:57:53".

Pentana – Templates

The image displays two side-by-side screenshots. The left screenshot shows the Pentana Vision software interface. The top menu bar includes 'Audit Phase' and 'Data Grid Tools'. Below it are tabs for 'General', 'Commands', and 'Format'. A toolbar contains various icons for actions like 'Add', 'View', 'Refresh', 'Cancel', 'Launch', 'Attach', 'Paste', 'Copy', 'Detach', 'Audit Phase', 'Report Mode', and 'Show Reviewers'. The main area is titled 'Audit Work' and contains a 'Milestones Library' with a list of audit phases. The 'All Audit Phases' list includes:

- 1 - Planning and preparation
 - 1.1 - Complete audit details
 - 1.2 - Send announcement letter
 - 1.2.01 - Announcement Letter
 - 1.3 - Document ORCT
 - 1.4 - Assign work
- 2 - Audit fieldwork execution
 - 2.1 - Onsite opening meeting
 - 2.1.01 - Opening meeting - notes
 - 2.2 - Execute fieldwork
 - 2.3 - Document draft findings

The right screenshot shows a Microsoft Word document titled 'Announcement Letter.docx'. The document is a formal announcement letter from Sepia Solutions' Internal Audit Department. The header includes the company name and department. The letter is dated 10/10/2014 and is addressed to the Chief Executive Officer and HR Manager. It states that as part of the risk-based audit planning exercise for 2014, it has been determined to conduct a review of the process and procedures for employees leaving the organization, with a specific focus on the possible loss of access and confidential information. The letter includes sections for 'AUDIT DESCRIPTION', 'AUDIT PURPOSE', 'AUDIT TEAM', and 'AUDIT TIMELINE'. The audit team is coordinated by Alain Rousseau, Director, and managed by Alain Rousseau, Director. The audit timeline table is as follows:

Planned date	Milestones	Description
24/09/2014	Project audit file	
08/10/2014	Send announcement	
24/10/2014	ORCT	
08/11/2014	Complete fieldwork	
19/11/2014	Issue draft report	
02/12/2014	Receive management response	
05/12/2014	Issue final report	

The letter concludes with a sign-off from the Audit Director, Internal Audit Department.

Pentana – Fieldwork

The screenshot displays the Pentana Vision software interface, version 3.0.0, running on a Windows operating system. The main window is titled "Pentana Vision - 320 - PRD". The interface is divided into several sections:

- Top Bar:** Contains tabs for "General", "Risk Register", and "Format". Below these are various tool icons for actions like Add, View, Refresh, Cancel, Launch, Attach, Detach, Paste, Copy, Objectives, Report Mode, Show Reviewers, File Attachments, Get, Upload, Assess..., Sign-off, Review, and Actions.
- Left Sidebar:** Labeled "Audit Work", it includes sections for "Manage" (Audit Details, Milestones, Assign Staff, Assign Contacts), "Work" (Audit Steps, Audit Execution, Questionnaires), and "Complete" (Review Points, Findings & Actions, Official Documents).
- Main Content Area:** Titled "HR Review: Leavers", it shows a list of audit objectives under the heading "Retire (2 items)". The list includes:
 - SOR-HR-SL 10 - Leavers: Safeguarding of company assets
 - SOR-HR-SL 10.1 - Assets are not returned (Medium risk, Ineffective status)
 - SOR-HR-SL 10.1.1 - Employee must return all issued items, materials, goods and tools (Fail status)
 - SOR-HR-SL 10.1.1.1 - Verify "goods received" document (Fail status)
 - SOR-HR-SL 10.2 - Former employee retains access to the company premises (Ineffective status)
 - SOR-HR-SL 10.2.1 - Employee must return all keys and badges (Fail status)
 - SOR-HR-SL 10.2.1.1 - Verify return of keys and badges (Fail status)
 - SOR-HR-SL 10.2.1.2 - Verify inventory for active employees (Fail status)
 - 01 - Lost badges may not be deactivated (High risk)
 - 05 - Badges and keys issued to contractors not documented (High risk)
- Right Sidebar:** Labeled "Properties", it contains a vertical scroll bar.

Pentana – QA

The screenshot displays the Pentana Vision software interface. At the top, the window title is "Pentana Vision - 320 - PRD". Below the title bar is a menu bar with "General", "Commands", and "Format". A toolbar contains various icons for actions like "Add", "View", "Refresh", "Cancel", "Launch", "Attach", "Detach", "Report", "Print Document", "Print Widget", "Export To Excel", "Set as Completed", "Undo Completed", "Set as Approved", and "Undo Approved".

The main workspace is titled "HR Review: Leavers" and contains a table of audit findings. The table has columns for "Review Point", "Sign Off State", "Category", "Description", "Severity", and "Comments".

Review Point	Sign Off State	Category	Description	Severity	Comments
Auditor 1 (2 items)					
01 - Substantiate the finding - Add details:	Not Completed	Further Work Needed	Please substantiate this finding with specific examples of badge numbers that are lost but still active.	High	A sample of such badge numbers has been attached to the Test.
02 - Verify the statement	Not Completed	Clarification Required	Verify the statement that HR does not inform IT. Do you have this information from someone at IT, or someone from the HR department?	High	
Auditor 2 (1 item)					
03 - Specify no "up to date" inventory.	Not Completed	Further Work Needed	Specify the available (out of date) inventory. When was this inventory created, was it complete at that time?	Medium	

On the right side, a "Properties" panel is open for the selected finding "02 - Verify the statement". It displays the following details:

- Description:** Verify the statement that HR does not inform IT. Do you have this information from someone at IT, or someone from the HR department?
- Category:** Clarification Required
- Severity:** High
- Owner:** Auditor 1
- Raised By:** Alain Rousseau
- Raised Time:** 13/10/2014 23:18:58

The bottom left corner of the interface shows the version number "v3.3.0.0".

Pentana – Findings

HR Review: Leavers

Finding	Response	Sign Off State	Severity	Respondent Names
<p>04 - Access is not disabled</p> <p>HR does not inform IT of employees leaving the company. No user access is disabled on any of the systems (internally or externally) or infrastructure (VPN, secured web pages, etc).</p> <p>Update process for leavers. Retro-actively disable all access for ex-employees.</p>	<p>Disagreed</p> <p>There is communication between HR and ICT, Critical however the email address such information is sent to is a group address and not acted upon by the ICT team.</p> <p>HR Manager</p>	<p>Not Acted</p>	<p>High</p>	<p>31/07/2014</p>
<p>04.1 - Disable access for former employees</p> <p>Retro-actively disable all access for all former employees.</p>	<p>Not Acted</p> <p>ICT Manager</p>	<p>Not Acted</p>	<p>High</p>	<p>31/07/2014</p>
<p>04.1 - Update process to signal ICT</p> <p>Update the procedure for leavers so that ICT is notified at the latest on the last day of the employee.</p>	<p>Not Acted</p> <p>HR Manager</p>	<p>Not Acted</p>	<p>High</p>	<p>31/07/2014</p>

Pentana – Reports

FINAL AUDIT REPORT
INTERNAL AUDIT DEPARTMENT

1.3. Audit Rating

Based on the fieldwork, control assessments and findings, this audit has been given the rating: "Major Problems".

Score	Description
Satisfactory	Full assurance that the controls reduce the risk to an acceptable level.
Minor Exceptions	Significant assurance that the controls reduce the level of risk, but there are some reservations. Most risks are adequately managed, for others there are minor issues that need to be addressed by management.
Major Problems	Little or no assurance that the controls reduce the level of risk to an acceptable level; the level of risk remains high and immediate action is required by management.

1.4. Audit Conclusion

Little or no assurance can be given in terms of "Safeguarding company assets" and "Protecting confidential information".

Several recommendations have been made and remedial actions have been assigned.

These improvement actions will be closely monitored and a new review will take place next year.

FINAL AUDIT REPORT
INTERNAL AUDIT DEPARTMENT

Risk matrix Inherent scores

Risk matrix Residual scores

FINAL AUDIT REPORT
INTERNAL AUDIT DEPARTMENT

4. Findings and action plan

Finding	01 Lost badges may not be deactivated Badges that were not returned by former employees because they were "lost" or not available may not be deactivated.	High
Recommendation	Ensure the process includes an action for IT to flag lost badges as "compromised" and deactivate them.	
Response	Agreed	
Action(s)	Priority Deadline Owner	
01.1 - Update procedure for lost badges. Include a step in the procedure to deactivate lost badges after 30 days.	HS Manager 31/07/2014	
Finding	02 No records of items, tools or materials issued to employees. Issued items, goods, material or tools issued to employees are not recorded. Returned items cannot cross-reference with goods issued.	High
Recommendation	Update the HR process so that all valuable materials, items or goods issued to employees are documented. Examples of high-value items include mobile phones, laptop computers, tablets, cameras, etc., cameras, high-tech tools, specialised tools, etc.	
Response	Agreed	
Action(s)	Priority Deadline Owner	
02.1 - Update on-boarding procedure Update the on-boarding procedure to include documentation of all valuable materials, items or tools issued to the employees	HS Manager 30/01/2014	

Pentana – Dashboards



Pentana – Analysis



Pentana – Analysis

The screenshot displays the Pentana Vision - 320 - PRD application window. The interface includes a top toolbar with various action buttons, a left-hand navigation pane, and a central data table. Below the table is an 'Action' log.

Supporting Processes Table:

			Supporting Processes			
			BCM	Human Resources	ICT	Procurement
Belgium	Antwerp Office			6		
	Brussels Office					2
	Datacenter Site A					
The Netherlands	Amsterdam Office					
	Breda Office					
	Datacenter Site B				1	
Luxembourg	Datacenter Site C					
	Luxembourg holding					

Action Log:

Action	Resolution	Priority
01.1 - Procedure for background checks	Not Actioned	Medium
01.1 - Retro-active background check	Not Actioned	High

Pentana – Universe

The screenshot displays the Pentana Vision software interface. The window title is "Pentana Vision - 320 - PRD". The interface includes a top menu bar with "Admin" and "Data Grid Tools", and a toolbar with various actions like "Add", "View", "Refresh", "Cancel", "Launch", "Attach", "Detach", "Report Mode", "Report", "Print Document", "Print Widget", "Export To Excel", "Map Processes", "Move Up", "Move Down", and "Re-Order".

The main workspace is divided into three panes:

- Left Pane (Universe):** A navigation sidebar with options: Home, Org Structure, Client Universe, Plan, Planning Risks, Planning Periods, Audit Coverage, Audits, Maintain, Incidents, Contacts, and Attachments.
- Center Pane (Org Structure):** Displays a tree view for "My Company" under "Active=True". The tree structure is:
 - My Company
 - Finance & Banking
 - Headquarters
 - Branches
 - Healthcare
 - General Hospital
 - Manufacturing
 - Generic
 - Belgium
 - The Netherlands
 - Luxembourg
- Right Pane (Org Unit Active=True):** A table view showing details for selected organizational units. The table has columns for "Entry", "Active", and "Process Names".

Entry	Active	Process Names
Belgium (3 Items)		
Antwerp Office	✓	Human Resources
Brussels Office	✓	Human Resources Procurement
Datacenter Site A	✓	ICT
Branches (5 Items)		
Amsterdam branch	✓	Mortgages Savings accounts Loans Cards
Antwerp branch	✓	Mortgages Savings accounts Loans Cards
Brussels branch	✓	Mortgages Savings accounts Loans Cards

Pentana – Universe

The screenshot shows the Pentana Vision - 320 - PRD application. The main window is titled 'Pentana Vision - 320 - PRD' and has a 'Commands' menu bar with options like Add, View, Refresh, Cancel, Launch, Attach, Report Mode, Reason, Print Document, Print Widget, Export To Excel, Map Processes, Move Up, Move Down, and Re-Order. The left sidebar shows the 'Universe' navigation pane with options like Home, Org Structure, Client Universe, Plan, Planning Risks, Planning Periods, Audit Coverage, Audits, Maintain, Incidents, Contacts, and Attachments. The 'Org Structure' pane is active, showing a tree view of organizational units. The 'Map Processes' dialog box is open, displaying a table with the following data:

		Supporting Processes			
		BCM	Human Resources	ICT	Purchasing
Belgium	Antwerp Office		✓		
	Brussels Office		✓		✓
	Datacenter Site A			✓	
The Netherlands	Amsterdam Office		✓		✓
	Breda Office		✓		
	Datacenter Site B			✓	
Luxembourg	Datacenter Site C			✓	
	Luxembourg holding	✓	✓	✓	✓

Pentana – Library

The screenshot displays the Pentana Vision - 320 - PRD application interface. The main window is titled "Audit Phase Library" and features a ribbon-style menu with tabs for "General" and "Commands". The "Commands" tab is active, showing various icons for actions like Add, View, Refresh, Cancel, Launch, Attach, Paste, Copy, Audit Phase Templates, Report Mode, Set As Draft, Set As Live, Set As Closed, Reserve, Discard, Commit, and Admin Discard.

Below the ribbon, there is a "Library" sidebar on the left with a "Steps Library" tab selected. The sidebar lists several categories: Maintain (Processes, Milestones Library, Steps Library, Risks, Controls & Tests Library, Findings Library, Questionnaires Library), Report (Attachments Library, Official Documents Library, Reports Library), and a version indicator "v3.2.0.0" at the bottom left.

The main content area shows a list of audit phases under the heading "Active State=NOT Closed". The list includes:

- 1 - Planning and preparation
 - 1.1 - Complete audit details (highlighted) with a sub-task "Prepare audit file"
 - 1.2 - Send announcement letter with a sub-task "Send announcement"
 - 1.2.01 - Announcement Letter
 - 1.3 - Document ORCT
 - 1.4 - Assign work
- 2 - Audit fieldwork execution
 - 2.1 - Onsite opening meeting with a sub-task "Start fieldwork"
 - 2.1.01 - Opening meeting - notes
 - 2.2 - Execute fieldwork

On the right side, a "Properties" pane is open for the selected "1.1 - Complete audit details" phase. It displays the following information:

- Ref:** 1.1
- Title:** Complete audit details
- Description:** Complete all the audit details for this audit including:
 - Title
 - Scope
 - Description
 - Purpose
 - Planned start/report/end dates
- Guidance:** These details can be entered while the Audit is in Draft mode and from the "Audits" screen without launching the audit.

Pentana – Library

The screenshot displays the Pentana Vision - 320 - PRD application interface. The main window is titled "Risks, Controls & Tests Library" and shows a list of items under the heading "Retire (2 items)". The list includes several entries with icons and descriptions:

- 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 10.2.1.1 - Verify return of keys and badges
- SOR-HR-SL 10.2.1.2 - Verify inventory for active employees
- SOR-HR-SL 10.3 - Advance payments
- SOR-HR-SL 10.4 - Personal loans

The interface includes a top menu bar with "General", "Risks & Controls Library", and "Format" tabs. Below the menu bar is a toolbar with various icons for actions like "Add", "View", "Refresh", "Cancel", "Launch", "Attach", "Detach", "Paste", "Copy", "Objective Templates", "Report Mode", "Set As Draft", "Set As Live", "Set As Closed", "Make Assessment", "Clear Assessment", "Make External", "Clear External", "Accept External", and "File Attachments". The left sidebar contains a "Library" section with options like "Processes", "Milestones Library", "Steps Library", "Risks, Controls & Tests Lib", "Findings Library", "Questionnaires Library", "Report", "Attachments Library", "Official Documents Library", and "Reports Library". The bottom left corner shows the version number "v3.2.0.0".

Pentana – Configuration

The screenshot displays the Pentana Vision - 320 - PRD application window. The interface is divided into several sections:

- Top Bar:** Contains the application title "Terminology" and "Pentana Vision - 320 - PRD". Below the title is a "Commands" toolbar with buttons for "Add", "View", "Refresh", "Cancel", "Launch", "Attach", "Detach", "Report", "Print Document", "Print Widget", "Export To Escal", "Elements", "Show Default Terms", "Show Changed Terms", and "Export Help Variables".
- Left Sidebar:** Labeled "Admin", it contains a "Users" section with "Staff" and "Roles", and a "Configure" section with "Terminology", "Segmentations", "Result Sets", and "Matrix Configurations".
- Terminology Tab:** The main content area is titled "Terminology" and contains a list of "Elements" including: Sign Off State, Source, Source Item, Step, Step Template, Sub-Process, System Setting, Template Info, Test, Test Template, Test Type, User Type, View, View Category, View Setting, **Work Plan** (highlighted), Work Plan Library, Work Plan Section, and Work Plan Template.
- Properties Panel:** On the right, the "Properties" panel shows configuration details for the selected "Work Plan" element. It includes sections for "Alias", "Changed" (with a checked checkbox), "Text" (containing "Audit Phase"), "Plural" (containing "Audit Phases"), "Guidance", "Default" (containing "Work Plan"), "Plural Default" (containing "Work Plans"), and "Guidance Default". At the bottom, it states "Last Modified By: On: 21/08/2014 10:03:26".

Pentana – Configuration

The screenshot displays the Pentana Vision - 320 - PRD configuration interface. The main window is titled "Segmentations" and contains a toolbar with various actions like Add, View, Refresh, Cancel, Launch, Attach, Detach, Move Up, Move Down, and Re-Order. Below the toolbar, there are three main panels:

- Left Panel (Segmentations List):** A list of configuration items including Finding Responses, Finding Severities, From Date Periods, From Date States, Help Item Types, Incident Categories, Incident Outcomes, Incident Severities, Incident States, Incident Types, Objective Categories, Objective Category Types, Objective Libraries, Outcome Types, Outcomes, Permission Types, Person Jobs, Person Types, Plan States, Planning Risk Assessment Ratings, Planning Risk Categories, Planning Risk Ratings, Process Types, Question Categories, Question Types, Questionnaire Families, Questionnaire States, Report Template Categories, and Result Types. "Finding Severities" is currently selected.
- Middle Panel (Table):** A table with columns for Order, Finding Severity, Active, and Colour. The data is as follows:

Order	Finding Severity	Active	Colour
0	Critical	✓	#FFFF0000
1	High	✓	#FFFFA500
2	Medium	✓	#FFFFF000
3	Low	✓	#F00FFFFF
4	Observation	✓	#FFD3D3D3
- Right Panel (Properties):** A detailed view of the selected "Medium" severity. It shows:
 - Medium** (Title)
 - Type**: Alert
 - Active**:
 - Default**:
 - Colour**: Yellow (with a color swatch)
 - Description**: Recommendations requiring action by management in order to address a threat to the achievement of objectives.
 - Last Modified By**: Alain Rousseau
 - On**: 07/10/2014 15:49:34

Customer experiences

BDO Risk Advisory Services

*“Vision has enabled the **three lines of defence** in our client Risk Management and Control environment to **work together more effectively.** “*

John Hijmans, Partner



<http://www.SepiaSolutions.net/SuccessStories.html>

Customer experiences

BDO Risk Advisory Services

F. Van Lanschot Bankiers

*“The tool supported the implementation of the audit process we already had in place. Because of the flexibility we were able to create **an audit tool** that is in accordance **with our audit methodology.**”*

Sophie Roozen, Audit Manager IT

<http://www.SepiaSolutions.net/SuccessStories.html>

Customer experiences

BDO Risk Advisory Services

F. Van Lanschot Bankiers

AGC Glass Europe

*“Pentana provided AGC Glass Europe with **increased audit assurance** as well as the ability to give our J-SOx Control Officer and external auditors **read-only access** to our files for the review of J-SOx test records.”*

Jeremy Kirby, Senior Internal Audit Manager

<http://www.SepiaSolutions.net/SuccessStories.html>

Customer experiences

BDO Risk Advisory Services

F. Van Lanschot Bankiers

AGC Glass Europe

Heineken International

"... the Group Audit division has been able to professionalise their operation."

"... I would recommend Pentana to my peers."

Caroline Griffiths, Senior Manager

<http://www.SepiaSolutions.net/SuccessStories.html>

Expert software tools

- **If your only tool is a hammer, every problem looks like a nail.**

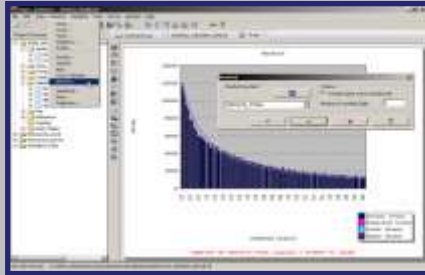


- Are your company invoices managed in MS Excel?
- Is your company website developed with MS Word?
- Isn't your car designed with CAD software?
- **Does your audit team work with specialised tools?**
Or MS Word, MS Excel and a shared network drive?

Expert software tools

Analyzer

by Arbutus Inc



**Big data analysis &
Continuous monitoring**

- Import many file formats
- Analyse big data
- Manual / Automate analysis
- 80+ Functions
- 80+ Commands
- Export formats
- Easy sharing of data

Pentana

by Ideagen PLC



**Audit Management
& eGRC**

- Risk-based audit planning
- Configured audit methodology
- Execute fieldwork
- Document issues
- Auto generate audit reports
- Import management responses
- Action follow-up

Retain

by Retain International



**Resource planning
& time recording**

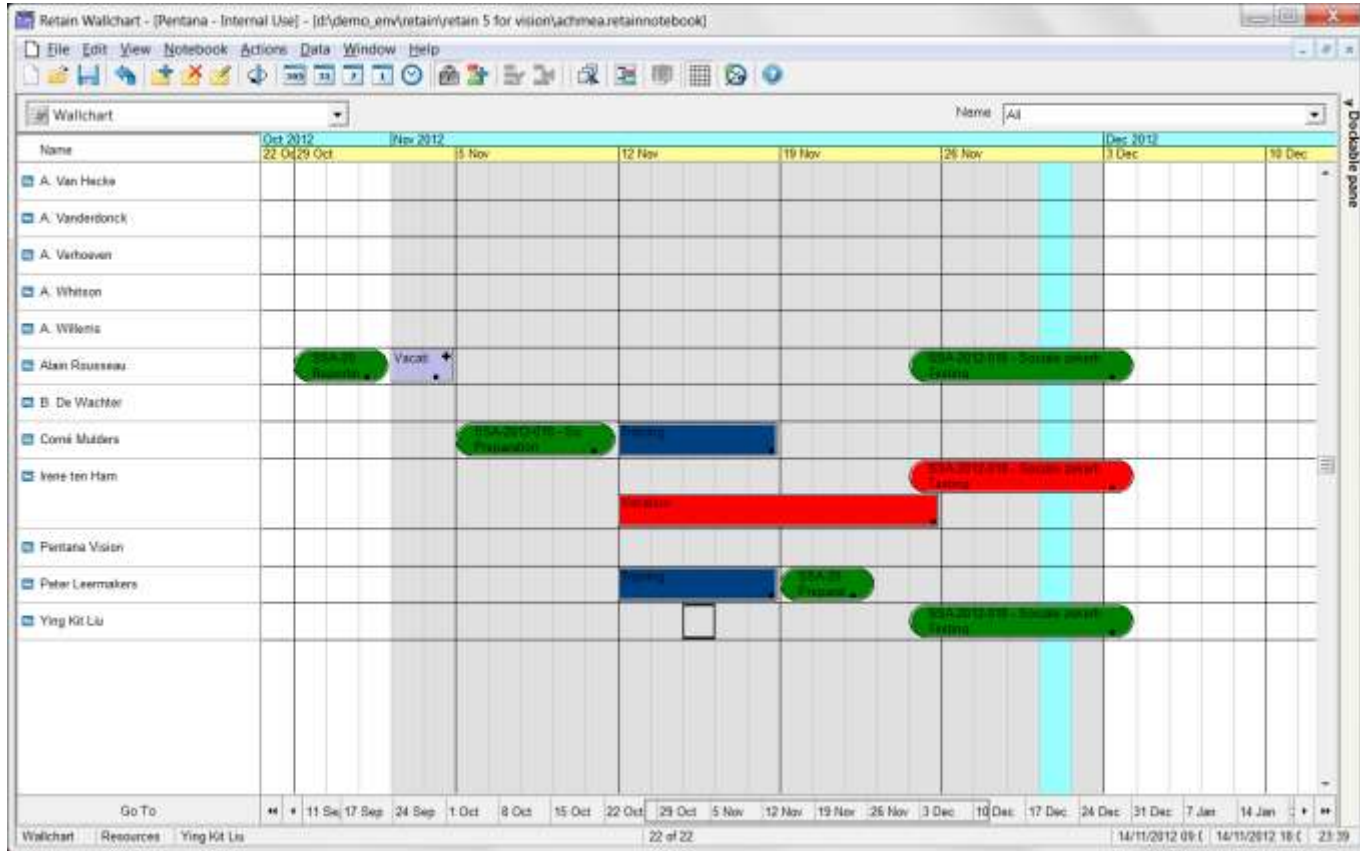
- Integrated with Pentana
- Schedule resources on projects
- Schedule recurring tasks
- Highlight over-allocation
- Drag and drop to update plan
- Record time per resource
- Compare budget/plan/actual

Retain – Benefits

- **Retain (wallchart)**
 - + Visually similar to old-style colour-coded calendar
 - + Views per month, week, day, ...
 - + Resources against jobs or jobs against resources
 - + Report pages

- **Retain Time**
 - + Complete timesheets
 - + Approve timesheets
 - + Report planned versus actuals

Retain – Planning



Retain – Planning

The screenshot displays the Retain Wallchart interface. The main window shows a Gantt chart for the period from November 2012 to December 2012. The chart is organized into columns for specific dates: 12 Nov, 18 Nov, 25 Nov, and 3 Dec. A vertical cyan line is positioned at the 25 Nov mark. The chart lists several job tasks, including 'SSA-2012-014 - Audit Handhygiene (IA)', 'SSA-2012-015 - Review of marketing events', 'SSA-2012-016 - Strategische Risico Analyse', 'SSA-2012-017 - RCSA (Risk & Control self-assess)', and 'SSA-2012-018 - Sociale zekerheid - 1Proces'. The 'SSA-2012-018' task is highlighted with a red bar, and a 'Booking' dialog box is open over it. The dialog box shows the resource 'Ying XE Liu', the job 'SSA-2012-018 - Sociale zekerheid - 1Proces', and the component 'Reporting'. The start date is '05/12/2012' and the end date is '19/12/2012'. The dialog also includes options for 'Loading' (100%), 'Book partial day', and 'Include non-working days'. The status bar at the bottom indicates 'Go To: Sep 20 Oct 2012' and '17 of 19'.

Retain – Report

Retain Walkchart - [Pentana - Internal Use] - [D:\demo_env\retain\retain 5 for vision\achmea\retainnotebook]

File Edit View Notebook Actions Data Window Help

Planned time per week Ygkbad

29/11/2012 23:58 Title Page 1
Sub title

Time series report over weeks

Job Name	Forename	Surname	Time (Days)	Time (Days)	Time (Days)	Time (Days)	Time (Days)	Time (Days)	Time (Days)
			29 Oct 2012	5 Nov 2012	12 Nov 2012	19 Nov 2012	26 Nov 2012	3 Dec 2012	10 Dec 2012
Training	Peter	Leermakers	0.00	0.00	5.00	0.00	0.00	0.00	0.00
Training	Corne	Mulders	0.00	0.00	5.00	0.00	0.00	0.00	0.00
Vacation	Yvonne	van Ham	0.00	0.00	6.00	5.00	0.00	0.00	0.00
			0.00	0.00	15.00	5.00	0.00	0.00	0.00
SSA-2012-001 - Anti Money Laundering compliance review			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-002 - HR Review Leavers			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-003 - Credits Review			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-004 - Accounts Payable Review			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-005 - HR Review Legum			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-006 - Standard IT Review			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-007 - Preliminary Accounts Payable Review - Interim			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-009 - Standard HR Audit			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-010 - Self Assessment Project			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-011 - Review of mortgage policies			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-012 - Due Diligence			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-013 - Audit Handhygiene			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-014 - Audit Handhygiene (IA)			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-015 - Review of marketing events			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-016 - Statistische Risico Analyse			0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-017 - RCSA (Risk & Control self-assessment) Bankier Alan	Alan	Rousseau	5.00	5.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-018 - Sociale zekerheid - 1Proces	Peter	Leermakers	0.00	0.00	0.00	5.00	1.00	0.00	0.00
SSA-2012-018 - Sociale zekerheid - 1Proces	Yvonne	van Ham	0.00	0.00	0.00	1.00	5.00	1.00	0.00
SSA-2012-018 - Sociale zekerheid - 1Proces	Ying	Kit Lie	0.00	0.00	0.00	0.00	0.00	3.00	5.00
SSA-2012-018 - Sociale zekerheid - 1Proces	Alan	Rousseau	0.00	0.00	0.00	1.00	5.00	1.00	0.00
SSA-2012-018 - Sociale zekerheid - 1Proces	Corne	Mulders	0.00	5.00	0.00	0.00	0.00	0.00	0.00
SSA-2012-018 - Sociale zekerheid - 1Proces	Yvonne	Kit Lie	0.00	0.00	0.00	1.00	5.00	1.00	0.00
			5.00	0.00	0.00	0.00	10.00	0.00	5.00
			5.00	5.00	15.00	15.00	15.00	6.00	5.00

23/18