

ACL Certified Training



ACL 291 Developing Your ACL Procedures: A Custom Workshop

CPE CREDITS: 16



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Focus and Features

Custom training is an effective way to leverage your software investment for fast payback. This two-day course supports the implementation of ACL™ in your organization and is built around your data analysis requirements using your data. The focus is to develop and document ACL procedures specific to your needs while ensuring the necessary skills are reinforced within in your team.

Held in conjunction with an ACL 100-level or ACL 200-level training course, participants will immediately begin applying what they have learned to their organization's data. You will be provided with a framework for maximizing the effectiveness and efficiency of using ACL. Upon completion of the course, your team will have a clear understanding of the applicability and value of ACL within your organization. The course will be led by an ACL Certified Trainer with experience in applying ACL best practices to audit requirements.

Learning Objectives

By the end of this course, you will be able to:

- Apply the fundamentals of ACL in data access and quality testing
- Develop ACL-based audit procedures to support the achievement of your organization's audit objectives
- Design and deploy ACL procedures to increase you team's effectiveness and efficiency

Who Should Participate

Financial, Operational, and External Auditors;
Information Systems Auditors and Audit
Management.

Prerequisites

This workshop is an add-on to any ACL 100-level or ACL 200-level training course; completion of an ACL 100-level or ACL 200-level course is required. Participant companies must also complete the Scope Assessment document prior to the course.

Program Level

Intermediate

Course Methods

This is a group-live, instructor-led course in a classroom setting. The class size supports individual attention and development.

To Take This Course

This course is offered on-site at your organization. For more information and to schedule your session, please contact an ACL Account Representative.

Contact Us

In North America

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ACL Certified Training



ACL On-Site Training Terms

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These ACL Training and Consulting Services Terms (the "Services Terms") form part of the ACL Statement of Work ("SOW") entered into between the customer identified in the applicable SOW ("you" or "your") and the ACL entity, ACL Services Ltd. or ACL Europe Ltd., as identified in the applicable SOW ("ACL"). Collectively, the SOW, the ACL order form and the Services Terms are referred to as the Agreement. CAREFULLY READ THESE SERVICES TERMS BEFORE YOU SIGN THE SOW. BY SIGNING THE SOW, YOU AGREE TO BE BOUND BY THE TERMS OF THE AGREEMENT. If there is any conflict or ambiguity between the English language version and any other language version of this Agreement, the English language version will prevail.

1. Provision of Services

- 1.1 ACL will provide the training course(s) ("Training Course") and/or consulting services set out in the SOW. Individually and collectively, the Training Course and consulting services are referred to as the "Services".
- 1.2 ACL will provide the Services in accordance with accepted industry practice with the requisite skill and care that would be exercised by those who perform similar services. ACL will provide competent personnel with sufficient skill, knowledge and training to perform the Services and will further ensure that such personnel adhere to your applicable and reasonable safety and security guidelines.
- 1.3 In order for ACL to properly provide the Services, you agree to use reasonable commercial efforts to comply with the requirements (such as, provision of data and equipment) as specifically set out in the SOW, otherwise, this may cause delays in the delivery of the Services and/or additional fees or consume additional hours.

2. Fees and Expenses

- 2.1 You agree to pay the fees and out-of-pocket expenses set out in the SOW. Applicable taxes (excluding ACL's income and franchise taxes) or other governmental fees and any delivery charges are additional and payable by you, and are based on the shipping address specified in the ACL order form. ACL will not charge tax from which you are exempt if you are a tax exempt institution or entity and you provide the applicable tax exemption certificate. You further acknowledge that your invoicing and shipping addresses are set out in the ACL order form, and these addresses may vary from the address set out in the SOW.
- 2.2 ACL does not generally charge for time required to prepare for a Training Course, however, if you require ACL to incorporate unusually complex data files into the Training Course, ACL may, upon obtaining your agreement, charge for the additional time required to incorporate the data files.
- 2.3 If you reschedule or cancel any Training Course, or reschedule any on-site visit for the consulting Services, you are responsible for paying all non-refundable out-of-pocket expenses incurred by ACL due to the rescheduling or cancellation.

3. Rescheduling and Cancellation of a Training Course

- 3.1 You may reschedule the Training Course to a date acceptable to both parties by giving ACL at least thirty (30) days notice prior to the commencement of the Training Course. If you reschedule the Training Course with less than thirty (30) days notice, you will be charged twenty-five percent (25%) of the Training Course fee.
- 3.2 If you cancel a Training Course, you will be charged: (a) fifty percent (50%) of the Training Course fee, if you cancel the Training Course at least thirty (30) days prior to the commencement of the Training Course; or (b) the full Training Course fee, if the cancellation occurs within thirty (30) days prior to the commencement of the Training Course.

4. Relationship of the Parties

- 4.1 ACL will perform the Services as an independent contractor and will not act, hold itself out as, or be your agent. For greater certainty, ACL's directors, officers, employees and agents are not and will not be construed as your employees and will not be entitled to any benefits offered by you to your employees, including, but not limited to, group sickness or accident insurance coverage, medical services plan coverage, supplementary employment benefits, profit sharing or group

life insurance benefits.

5. Consulting Services Scripts

- 5.1 Any scripts developed by ACL as part of the consulting Services, or scripts that are licensed by ACL to you, including those that are acquired as part of a package of "Analytics for AuditExchange" (the "Scripts") are incorporated into, form part of and work only in conjunction with the ACL software for which such Scripts were developed. ACL licenses the Scripts to you pursuant to the terms and conditions of the software license agreement under which such software was originally licensed to you, except that: (a) you are permitted to modify the Scripts for your internal use; (b) the Scripts are provided "as is" and the warranty in such agreement will not apply to the Scripts; and (b) the infringement indemnity provided for the Scripts is set out in Section 7 below, and no other infringement indemnity provisions apply to the Scripts.
- 5.2 All title, ownership rights and world-wide intellectual property rights (including all patents, copyright, trademarks, trade secrets and moral rights) in and to any Scripts, software, documentation, materials, methodologies, know-how or other such information or materials that are developed or provided by ACL in the course of delivering the Services (collectively, "ACL Intellectual Property"), is and will remain the exclusive property of ACL. You may, however, retain any deliverables provided to you under a SOW and may use such deliverables for your own internal purposes.
- 5.3 Once the Scripts have been delivered to you, ACL is not required to maintain, support or otherwise repair the scripts, or any part thereof. You may purchase additional services from ACL for any further modification or maintenance of the Scripts by entering into a new SOW or a project change request.

6. Training Course Materials

- 6.1 If you have purchased a Training Course, ACL will provide you with ACL's standard training software and training manuals for the Training Course. The training software is provided for use during the Training Course and must be deleted upon completion of the Training Course. The training manuals are provided as reference materials for your own internal use and may be retained by you after the Training Course. You may not copy the training manuals without the prior written consent of ACL. All title, ownership rights and intellectual property rights in the training software and the training manuals belong to ACL and are protected by copyright laws and international copyright treaties.

7. Infringement Indemnity

- 7.1 ACL agrees to defend you from any claim which asserts that the Services, the ACL training software and training manuals and any other ACL Intellectual Property delivered in the course of providing the Services, infringe a patent, copyright or registered trademark of a third party and will indemnify you from actual damages, costs and expenses (including reasonable legal fees) recovered in respect of such claim, provided that: (a) you have used the ACL Intellectual Property in accordance with this Agreement; (b) you give ACL prompt notice of the claim; (c) ACL has sole control of the defense and all negotiations for its settlement or compromise (provided this does not require an admission of guilt or liability by you); and (d) you provide reasonable assistance to ACL, at ACL's cost.

8. Disclaimer

- 8.1 EXCEPT AS EXPRESSLY PROVIDED FOR IN THIS AGREEMENT, THE ACL INTELLECTUAL PROPERTY SUPPLIED UNDER THIS AGREEMENT IS PROVIDED "AS-IS" AND IS NOT WARRANTED TO BE ERROR-FREE, AND YOU ACCEPT THE ENTIRE RISK AS TO THE QUALITY, PERFORMANCE, RELIABILITY, ACCURACY AND RESULTS OF USE. EXCEPT AS OTHERWISE RESTRICTED BY LAW, ACL AND ITS LICENSORS DISCLAIM ALL OTHER REPRESENTATIONS, WARRANTIES OR CONDITIONS, EXPRESS OR IMPLIED, BY STATUTE OR OTHERWISE, REGARDING THE SERVICES AND THE ACL INTELLECTUAL PROPERTY, INCLUDING, BUT NOT LIMITED TO, ITS FITNESS FOR A PARTICULAR PURPOSE, MERCHANTABILITY, DURABILITY, OR QUALITY.



ACL On-Site Training Terms

Version: Jan 06-09

NO ORAL WRITTEN INFORMATION OR ADVICE GIVEN BY ACL, ITS LICENSORS, OR THEIR RESPECTIVE EMPLOYEES, OFFICERS, DIRECTORS, CONTRACTORS, DISTRIBUTORS OR AGENTS, WILL INCREASE THE SCOPE OF THE EXPRESS WARRANTIES STATED ABOVE, OR CREATE ANY NEW REPRESENTATIONS, WARRANTIES OR CONDITIONS. IN ANY EVENT, THE LIABILITY OF ACL OR ITS LICENSORS UNDER ANY REPRESENTATIONS, WARRANTIES OR CONDITIONS IS LIMITED TO THE AMOUNT OF THE FEES PAID BY YOU FOR THE SERVICES THAT CAUSED THE DAMAGE.

9. Mutual Limitation of Liability

- 9.1 NEITHER PARTY, OR THEIR LICENSORS AND AFFILIATES (INCLUDING THEIR RESPECTIVE EMPLOYEES, OFFICERS, DIRECTORS, AGENTS, DISTRIBUTORS AND CONSULTANTS) WILL BE LIABLE TO THE OTHER PARTY UNDER ANY CIRCUMSTANCES OR LEGAL THEORY (CONTRACT, TORT OR OTHERWISE) FOR: (A) ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOST PROFITS (EXCEPT FOR THE FEES AND EXPENSES PAYABLE HEREIN) OR LOST DATA, ARISING OUT OF OR IN CONNECTION WITH ANY SERVICES AND/OR ACL INTELLECTUAL PROPERTY PROVIDED BY ACL UNDER THIS AGREEMENT, EVEN IF THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES; OR (B) ANY DAMAGES OF ANY KIND ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT WITH AN AGGREGATE VALUE GREATER THAN THE FEES AND EXPENSES PAYABLE BY YOU FOR THE SERVICES THAT GAVE RISE TO THE CLAIM.
- 9.2 ANY CLAIM BY YOU AGAINST ACL RELATING TO THE SERVICES MUST BE MADE IN WRITING AND PRESENTED TO ACL WITHIN TWO (2) YEARS AFTER THE LAST DAY ON WHICH SUCH SERVICES WERE PROVIDED.
- 9.3 This limitation of liability will not apply: (i) to the obligations of confidentiality under this Agreement; (ii) if you infringe ACL's intellectual property rights; (iii) to the infringement indemnity provided by ACL under this Agreement; (iv) to liability for damage to tangible or real property caused by the gross negligence or willful misconduct of a party; (v) to liability for death or personal injury caused by the negligence of a party; or (vi) to any fraudulent act or fraudulent omission of a party.
- 9.4 Some jurisdictions may not allow the exclusion or limitation of incidental or consequential damages, in which case portions of the foregoing limitation and exclusion provisions may not apply to you.

10. Termination

- 10.1 Either party may immediately terminate the Services if the other party: (a) is in breach of its confidentiality obligations under this Agreement; (b) becomes insolvent or bankrupt, becomes the subject of any proceedings under bankruptcy, insolvency or debtor's relief law, has a receiver, administrator or manager appointed, makes an assignment for the benefit of creditors or takes the benefit of any applicable law or statute in force for the winding up or liquidation of corporations; or (c) is in material breach of this Agreement (such as, failure to pay the fees and expenses) and such breach has not been cured within thirty (30) days of the provision of notice of such breach.
- 10.2 If you terminate the Services pursuant to Section 10.1(a), (b) or (c) above, or if ACL terminates the Services because of Section 10.1(b), ACL will refund any pre-paid fees for Services not actually performed. If ACL terminates the Services pursuant to Section 10.1(a) or (c) above, you will not be entitled to a refund of any fees paid by you.
- 10.3 Upon termination of the Services, each party will immediately return to the other party all Confidential Information of the other party in its possession or control.
- 10.4 The termination of the Services by either party will not constitute a waiver of any fees, amounts or charges due by you, nor will termination in any way reduce or compromise any other rights of either party under this Agreement. For certainty, you are permitted to continue to use the ACL Intellectual Property and Training Course materials after termination of this Agreement, except in the case where

you have infringed ACL's intellectual property in such materials, or you have not paid the fees required under this Agreement.

- 10.5 The provisions of Sections 2.3, 3.2, 4, 8, 9, 10, 11, 12, 13, 14 and 15, and the obligations of the parties pursuant to such provisions will survive the termination of this Agreement.

11. Non Solicitation of Staff

- 11.1 During the performance of the Services and for a period of one (1) year after the completion of the Services, neither party will solicit for the purposes of employment or retain as an independent contractor any of the other party's employees or contractors involved in providing the Services, provided that the foregoing will not prohibit either party from employing any individual who applies for a position in response to an internal posting, employment advertisement or other general solicitation of employment.

12. Confidentiality

- 12.1 For the purposes of this Agreement, "Confidential Information" means any information which is not generally available to or used by third parties and that is disclosed by one party to the other party in the course of ACL providing the Services to you. Confidential Information includes, but is not limited to, the parties' business information, customer information, trade secrets, and personal information of the parties' employees, contractors and customers. Confidential Information does not include any information that is disclosed by one party to another party if that information: (a) is at the time of disclosure in the possession of the receiving party or any of its parent, subsidiary or affiliated companies and was obtained without an obligation of confidence; (b) is independently developed by the receiving party or any of its parent, subsidiary or affiliated companies without any use of or reference to the Confidential Information; (c) is or becomes publicly available without breach of this Agreement or breach of any obligation of confidence; (d) is acquired by the receiving party from a third party who provided the information without breaking any express or implied obligations or duties to the disclosing party; or (e) is intentionally released for disclosure by the disclosing party or with the disclosing party's prior written consent.
- 12.2 Each party will take all reasonable steps to maintain the confidentiality of the other party's Confidential Information. Except as required by law or a valid court order, and subject to the receiving party informing the disclosing party of such legal requirement, the receiving party will only disclose such Confidential Information to those employees or agents who need to know in order to perform their obligations under this Agreement. The receiving party will ensure that those people who need to know the Confidential Information agree to maintain the confidentiality of such Confidential Information.

13. Notice

- 13.1 Any notice that either party is required or permitted to give to the other party under this Agreement will be in writing and be delivered to the address stated on the SOW. Either party may, from time to time, change their address for notice by providing written notice of the change to the other party. The delivery of notice will be by personal delivery, courier, registered mail or confirmed e-mail (except that e-mail notice will not apply for notices required under the "Dispute Resolution" provision). Delivery will be deemed effective upon receipt, if delivered personally, or by courier; or five (5) business days from sending, if delivered by registered mail; or after confirmed receipt, if by e-mail.

14. Dispute Resolution

- 14.1 This Section will apply to resolve all disputes arising out of or relating to the Services. First, the parties will attempt in good faith to resolve each controversy or claim within sixty (60) days by negotiations between senior executives of the parties who have settlement authority and who do not have direct responsibility for the administration of the matter. The disputing party will give the other party written notice of the controversy or claim in accordance with the notice provision of this Agreement. The other party will submit a



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response within twenty (20) days after receiving said notice. The notice and response will include a summary of the party's position, a summary of the evidence and arguments supporting its position and the name of the executive who will represent the party. The executives will meet at a mutually acceptable time and place within thirty (30) days of the disputing party's notice and thereafter as often as they deem reasonably necessary to resolve the controversy or claim.

- 14.2 If the controversy or claim has not been resolved within sixty (60) days of the disputing party's notice, the controversy or claim will be resolved through binding arbitration in accordance with Section 14.3, 14.4 or 14.5 below, whichever is applicable.
- 14.3 If you have entered into this Agreement with ACL Services Ltd. and you are located in Canada, the arbitration will be conducted in accordance with the rules of the British Columbia International Commercial Arbitration Centre ("BCICAC") then in effect on the following conditions: (a) all proceedings will be held in Vancouver, British Columbia, Canada and be conducted in English; (b) the parties agree that notices served in accordance with the notice provisions of this Agreement will be valid and sufficient; (c) the parties will choose, by mutual agreement, one (1) arbitrator within thirty (30) days of receipt by a party of the other party's notice of its intent to arbitrate. If no arbitrator is appointed within the time required, or any extension of time which is mutually agreed upon, the BCICAC will make such appointment within thirty (30) days of such failure; and (d) the award rendered by the arbitrator will be binding and will include costs of arbitration, reasonable attorneys' fees and reasonable costs for expert and other witnesses, and judgment on such award may be entered in any court having jurisdiction thereof.
- 14.4 If you have entered into this Agreement with ACL Services Ltd. and you are located outside of Canada, the arbitration will be conducted in accordance with the commercial arbitration rules of the American Arbitration Association ("AAA") then in effect on the following conditions: (a) all proceedings will be held in Seattle, Washington, USA and be conducted in English; (b) the parties agree that notices served in accordance with the notice provisions of this Agreement will be valid and sufficient; (c) the parties will choose, by mutual agreement, one (1) arbitrator within thirty (30) days of receipt by a party of the other party's notice of its intent to arbitrate. If no arbitrator is appointed within the time required, or any extension of time which is mutually agreed upon, the AAA will make such appointment within thirty (30) days of such failure; and (d) the award rendered by the arbitrator will be binding and will include costs of arbitration, reasonable attorneys' fees and reasonable costs for expert and other witnesses, and judgment on such award may be entered in any court having jurisdiction thereof.
- 14.5 If you have entered into this Agreement with ACL Europe Ltd., the arbitration will be conducted in accordance with the LCIA (London Court of International Arbitration) Rules then in effect on the following conditions: (a) the number of arbitrators will be one (1); (b) the seat, or legal place of arbitration will be London, England; (c) the language to be used in the arbitral proceedings will be English; and (e) the governing law of the contract will be the substantive law of England.
- 14.6 Nothing in this Section will be deemed to prohibit or restrict either party from seeking injunctive relief and such other rights and remedies as it may have at law or equity for any actual or threatened breach of any provision of this Agreement relating to a party's confidential information or proprietary rights.

15. General

- 15.1 Subject to ACL's obligations to comply with Canadian law, if you entered into this Agreement with: (a) ACL Services Ltd. and you are located in Canada, this Agreement will be governed by and construed in accordance with the laws of the Province of British Columbia, excluding conflict of laws provisions; (b) ACL Services Ltd. and you are located outside of Canada, this Agreement will be governed by

and construed in accordance with the laws of the State of Washington, USA, excluding conflict of laws provisions; or (c) if you have entered into this Agreement with ACL Europe Ltd., this Agreement is governed by, and will be construed in accordance with the laws of England, excluding its rules on conflict of laws and of jurisdictions.

- 15.2 Neither party will be liable to the other for any delays in performing or failing to perform any obligation under this Agreement if and for so long as the performance of any such obligation is prevented or delayed by any cause beyond the reasonable control of such party (which expressly excludes a lack of sufficient funds) provided that the party prevented or delayed from performance immediately notifies the other party of such disability and resumes performance as soon as possible following removal of the disability.
- 15.3 This Agreement, which includes and incorporates by reference the SOW, these Services Terms and the ACL order form, is the complete and exclusive statement of the agreement between the parties with respect to this transaction. This Agreement supersedes any prior discussions or agreements, oral or written, between the parties with respect to this transaction. The terms of your purchase order or any other ordering document will not be binding on ACL and will not be construed to modify this Agreement. Any changes to this Agreement must clearly state that it is an addendum to the Agreement and must be signed by both parties before it is considered executed and binding on the parties.
- 15.4 If any provision of this Agreement is prohibited by law or declared invalid, illegal or unenforceable, then such provision will be severed and all other terms of this Agreement will remain in full force and effect. A waiver by either party of any rights in respect to any breach of this Agreement by the other party will not be effective unless communicated in writing to the other party. Any such waiver will not constitute a waiver of any rights in respect to any subsequent breach of the same or any other provision of this Agreement. This Agreement will enure to the benefit of and be binding upon the parties and their respective legal representatives, successors, executors, heirs and permitted assigns.
- 15.5 ACL may assign its rights under this Agreement upon giving prior notice to you, provided that any assignee agrees to be bound by all of the terms and conditions of this Agreement. ACL will not be in breach of the confidentiality provisions of this Agreement by reason of such assignment. Except as provided in this Section, you may not assign your rights under this Agreement, without the prior written consent of ACL, which will not be unreasonably withheld. You may, upon giving prior written notice to ACL, assign your rights under this Agreement to a: (a) subsidiary or affiliate company; or (b) corporate successor by merger, purchase of assets and assumption of liabilities, acquisition, reorganization, or otherwise; provided that such subsidiary, affiliate or corporate successor agrees to be bound by this Agreement.
- 15.6 The version of the Services Terms that applies to you is the version that is posted on the acl.com website as of the SOW date. ACL may, from time to time, amend these Services Terms without prior written notice to you. The newer versions of the Services Terms will only apply to new SOWs that are issued after such update. If you have already signed a SOW under an older version of the Services Terms, the newer version of the Services Terms will not apply to you.