



# nationalgrid

## US National Grid

ACL training delivers strategic data analysis education

“We love the power and versatility of *ACL*. The training sessions have opened our eyes to new data analysis possibilities and equipped our team to deliver higher quality audits.”

**Alex Mango**, US Corporate Audit

### SOLUTION

- » **Data Analysis**
  - ACL™ Desktop
    - ACL Training

### KEY BENEFITS

- » Full data coverage
- » Greater team accountability
- » Higher quality audit work
- » Deeper data analysis and testing abilities

### REGION

- » North America

### Company Profile

US National Grid is a wholly owned subsidiary of National Grid, an international, London based energy delivery company. US National Grid delivers electricity to approximately 3.4 million customers in Massachusetts, New Hampshire, New York and Rhode Island, and manages the electricity network on Long Island through an agreement with the Long Island Power Authority (LIPA). It is the largest natural gas distributor in the northeastern U.S., serving approximately 3.5 million customers in Massachusetts, New Hampshire, New York and Rhode Island. National Grid owns 51 electricity generation units on Long Island that together provide 4.1 GW of power under contract to the LIPA network which services over the million customers.

### Objectives

After a corporate merger that effectively doubled the company's size, US National Grid restructured its audit department and added numerous staff members. The department identified ACL audit analytics as a key solution for the 28-member U.S. audit team and engaged ACL training services to enhance individual skills, while establishing the analytics as a go-to resource for all future audit work. Many employees were already well versed in audit analytics, so the department chose intermediate / advanced training sessions, which provided the ideal balance between fundamentals and more in-depth analysis techniques.

### Experience

The full corporate audit group – which includes internal, information systems, health and environmental, and fraud audit functions – participated in ACL training sessions at the company's Melville, Long Island and Waltham, Massachusetts locations. On-site training gave the team full control over the session content, the level of engagement, and ensured the experience was accessible to everyone. Auditors could interact one-on-one with the local instructor and in some cases, used their own corporate data for examples and supplemental learning opportunities.



ACL training also helped the team get excited about new data analysis and audit possibilities. While many auditors were familiar with the analytics, the training sessions explored the solution in greater depth and ensured everyone could speak the same language. Now, staff members consider *ACL* in every audit plan and use the solution with far greater sophistication. For example, the training explored how Benford's Law can help detect fraud – a technique that auditors have already applied to a specific project. The department has also lent its expertise to internal audit clients and corporate groups who need assistance with ongoing data analysis.

## Results

ACL training has equipped US National Grid to examine 100 percent of its corporate data. Files that auditors used to sample are now targeted with trend analyses and full coverage *ACL* audit tests. It's an instrumental change that enables the department to deliver higher quality audits in less time than ever before.

With *ACL*'s power and flexibility, individual team members are also taking greater accountability for their audit work. They're more deeply engaged – exchanging ideas and transferring knowledge throughout the group. Based on individual and team development goals, audit managers plan to provide supplemental *ACL* training for new users, while hosting more advanced sessions to further expand *ACL* usage and competency.

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