



Strengthen Your Audit Investigations with Direct Access to SAP Data

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Teleconference Information:

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■ ■ ■ Today's Speakers

- **Robin Howard**

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■ ■ ■ Presentation Agenda

- Customer Case
- Analytics Technology
- ACL Solution for Accessing SAP Data
- Automation and Continuous Auditing
- Implementation Considerations
- Q&A



Customer Case #1

DOW CORNING

- Global operations
- US \$2.6B annual revenues

Challenges

- International expansion and acquisitions
- Access to data from multiple ERP systems including SAP
- SOX 404 compliance
- Additional compliance requirements for global business units

Solution Results

- Support global risk assessment model
- Quickly locate data in SAP and fully automate testing & reporting
- Institute “virtual auditing” for global reviews reducing time and saving staffing costs



Customer Case #2



Dominion
It all starts here.®

- Major energy provider
- US \$10B in annual revenues

Challenges

- Diverse corporate portfolio in highly regulated industries
- Complex high-volume transactions
- SAP environment
- Ongoing challenges with duplicate payments

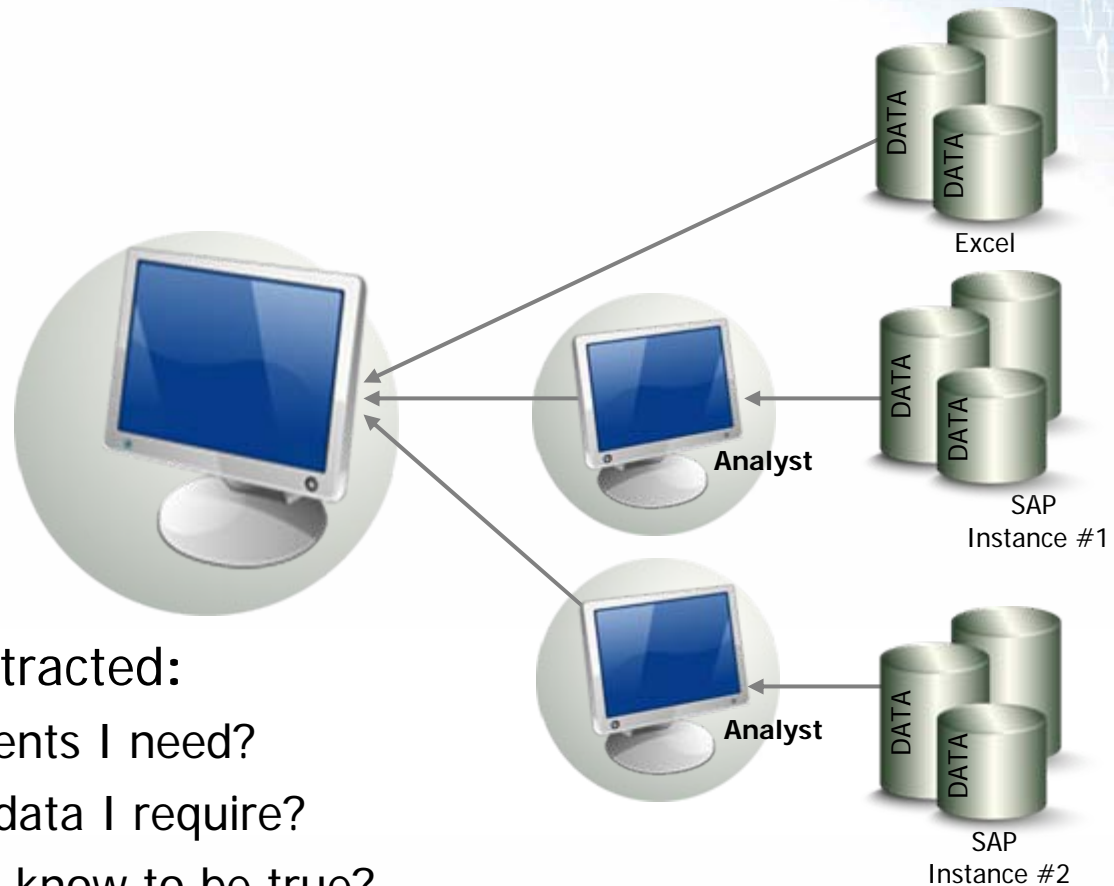
Solution Results

- Found costly duplicate payments in over four year's worth of vendor records
- Continuously monitor vendor master files
- Reporting detail provides assurance not previously possible with sample audits

Technology Considerations

- Quantity
 - Access large data volumes
- Speed
 - Immediate access to data
- Quality
 - Adhere to security standards
 - Minimal production system impact
 - Verifiable audit trail
 - Assured data integrity
 - Independent testing and assessment
 - Improved audit recommendation accuracy

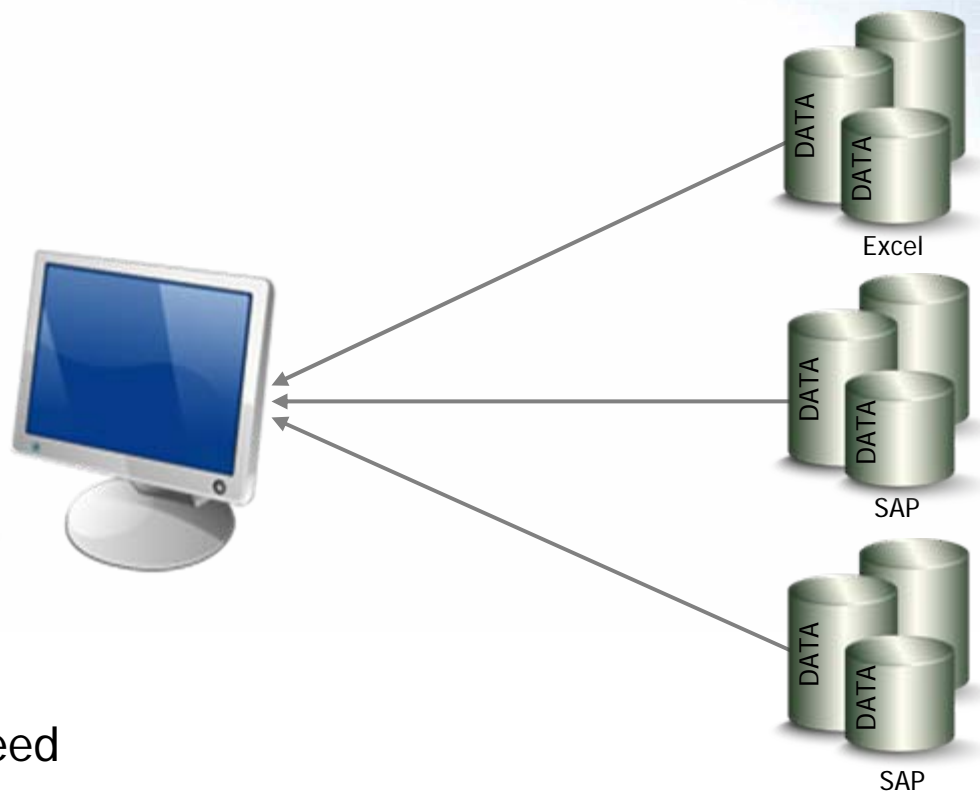
■ ■ ■ Auditor View of Data Access



Does the data extracted:

- Include the elements I need?
- Work with other data I require?
- Represent what I know to be true?
- Provide flexibility I require?

■ ■ ■ Auditor View of Data Analysis

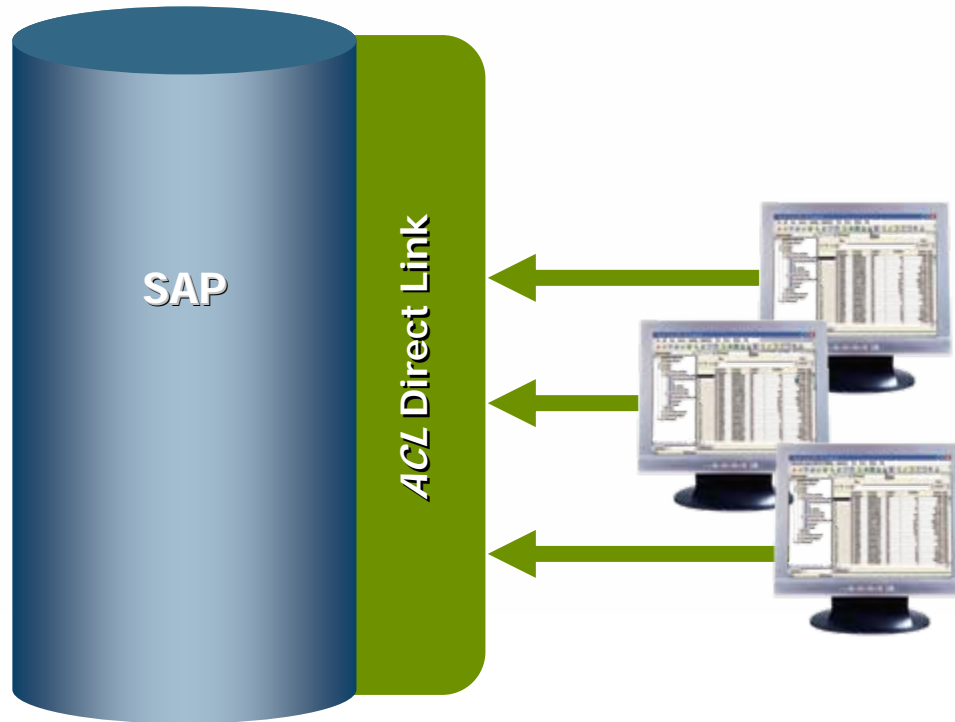


The data:

- Has the elements I need
- Works with other data I need
- Represents what I think
- Provides the flexibility I require



ACL Direct Link for SAP



Auditors using
ACL Desktop Edition and
Direct Link

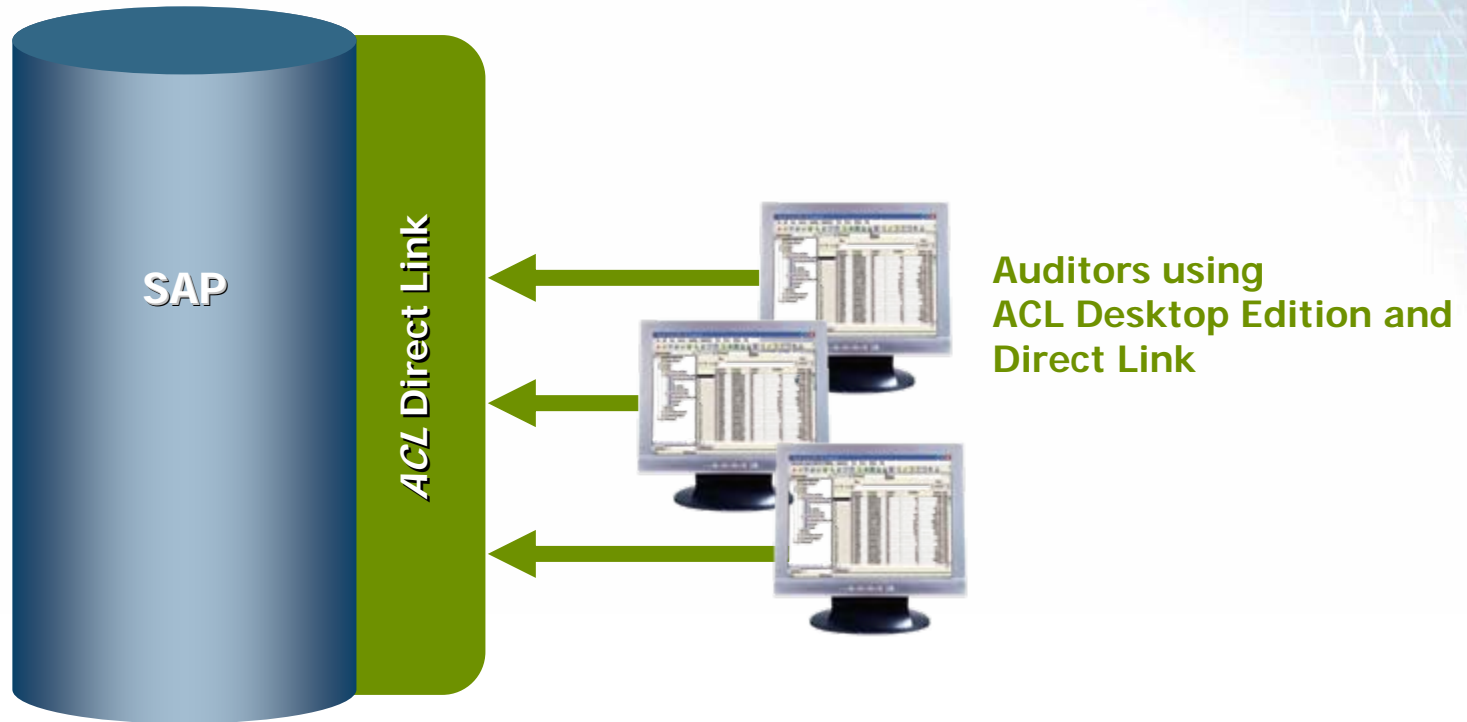


ACL Direct Link in Action...

The screenshot displays the ACL software interface. The main window is titled 'DL Test.ACL - ACL Version 8'. A 'Project Navigator' on the left shows a tree structure with folders like 'DL_Test.ACL' and sub-items 'bkpf_extract', 'BSEG_BKPF_Join', 'bseg_extract', 'DL_Test', and 'Sales_Org'. A 'Direct Link - [Untitled *]' dialog box is open in the foreground, showing a table of fields for 'BKPF - Accounting Document Header'. The table has columns for 'Order', 'Name', 'Description', 'SAP Data ...', 'ACL Data ...', and 'Leng1'. The status bar at the bottom of the dialog indicates '0 of 98 fields selected' and 'Expecting 0 bytes'. The Windows taskbar at the bottom shows the start button, several open applications, and the system tray with a 99% battery level and the time 3:49 PM.

Order	Name	Description	SAP Data ...	ACL Data ...	Leng1
1	MANDT	Client	CLNT	ASCII	
2	BUKRS	Company Code	CHAR	ASCII	
3	BELNR	Accounting Document Number	CHAR	ASCII	1
4	GJAHR	Fiscal Year	NUMC	ASCII	
5	BLART	Document type	CHAR	ASCII	
6	BLDAT	Document Date in Document	DATS	DATE	
7	BUDAT	Posting Date in the Document	DATS	DATE	
8	MONAT	Fiscal period	NUMC	ASCII	

ACL Direct Link: IT Considerations

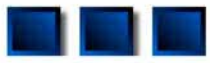


ACL Direct Link in Action Again...

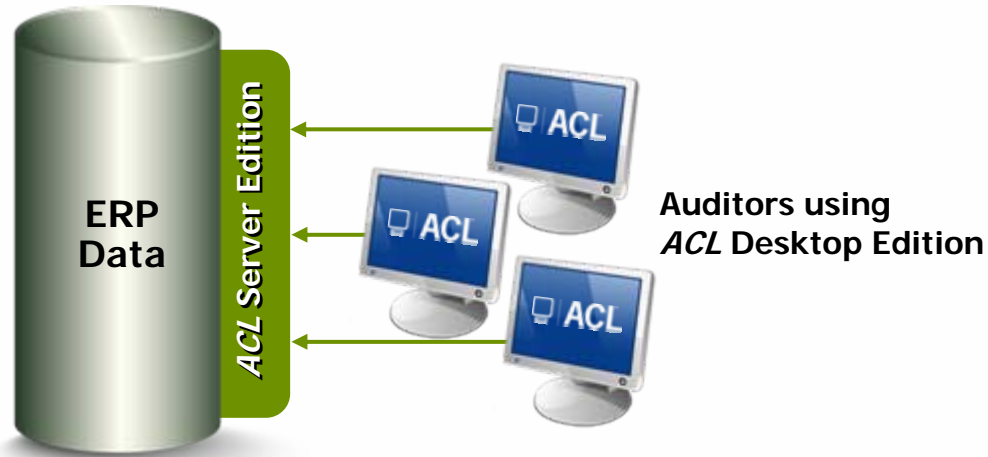
The screenshot displays the ACL Version 8 interface. The main window is titled 'DL Test.ACL - ACL Version 8' and features a menu bar (File, Edit, Data, Analyze, Sampling, Applications, Tools, Server, Window, Help) and a toolbar. The Project Navigator on the left shows a tree structure for 'DL Test.ACL' with sub-items: bkp_extract, BSEG_BKPF_Join, bseg_extract, DL_Test, and Sales_Org. A 'Direct Link - [Untitled *]' dialog box is open, showing a table of fields for 'BKPF - Accounting Document Header'. The dialog includes a 'Maximum rows' field set to 500 and a 'Mode' dropdown set to 'Extract Now'. The table below lists 8 fields with their respective SAP and ACL data types.

Order	Name	Description	SAP Data ...	ACL Data ...	Length
1	MANDT	Client	CLNT	ASCII	
2	BUKRS	Company Code	CHAR	ASCII	
3	BELNR	Accounting Document Number	CHAR	ASCII	1
4	GJAHR	Fiscal Year	NUMC	ASCII	
5	BLART	Document type	CHAR	ASCII	
6	BLDAT	Document Date in Document	DATS	DATE	
7	BUDAT	Posting Date in the Document	DATS	DATE	
8	MONAT	Fiscal period	NUMC	ASCII	

Ready 0 of 98 fields selected Expecting 0 bytes



Audit Collaboration



- Shared Analytic Data
- Secured Data and Results
- Managed Environment



Collaboration: ACL Direct Link

The screenshot displays the ACL software interface. The main window is titled 'DL Test.ACL - ACL Version 8'. A 'Project Navigator' on the left shows a tree structure with folders like 'DL Test.ACL' and sub-items 'bkpf_extract', 'BSEG_BKPF_Join', 'bseg_extract', 'DL_Test', and 'Sales_Org'. A 'Direct Link - [Untitled *]' dialog box is open in the foreground, showing a table of fields for 'BKPF - Accounting Document Header'. The table has columns for 'Order', 'Name', 'Description', 'SAP Data ...', 'ACL Data ...', and 'Leng1'. The status bar at the bottom of the dialog indicates 'Ready', '0 of 98 fields selected', and 'Expecting 0 bytes'. The Windows taskbar at the bottom shows the start button, several open applications, and the system tray with a 99% battery level and the time 3:49 PM.

Order	Name	Description	SAP Data ...	ACL Data ...	Leng1	
<input type="checkbox"/>	1	MANDT	Client	CLNT	ASCII	
<input type="checkbox"/>	2	BUKRS	Company Code	CHAR	ASCII	
<input type="checkbox"/>	3	BELNR	Accounting Document Number	CHAR	ASCII	1
<input type="checkbox"/>	4	GJAHR	Fiscal Year	NUMC	ASCII	
<input type="checkbox"/>	5	BLART	Document type	CHAR	ASCII	
<input type="checkbox"/>	6	BLDAT	Document Date in Document	DATS	DATE	
<input type="checkbox"/>	7	BUDAT	Posting Date in the Document	DATS	DATE	
<input type="checkbox"/>	8	MONAT	Fiscal period	NUMC	ASCII	



Recommendations for Successful Implementation of ACL Technology

- Understand Your Requirements
 - General intent (ad hoc vs. continuous, etc.)
 - Data sources and operating environments
- Engage IT
 - Determine fit within existing operating environment
 - Establish specific analytic architecture to implement
- Plan Technology Rollout
 - Develop a data access strategy
 - Consider changes to methodology
 - Ensure users are well trained
 - Provide ongoing learning opportunities

■ ■ ■ Summary

- You Are Required To Do More With Less
 - Technology is producing vast quantities and types of data online
 - Business cycles are shrinking
 - Business oversight is increasing
- Technology Can Help
 - Leverage tools wherever possible
 - Preserve the independence of the audit function
 - Maintain IT controls
- Take a Long Term View
 - Integrate technology into entire audit cycle
 - Plan the implementation
 - Invest in a product suite that can grow with you

BUSINESS ASSURANCE ANALYTICS



Q&A

■ ■ ■ To Learn More

- For more information regarding *ACL Direct Link* please contact us:
 - Toll-free: +1-888-669-4225
 - Direct: +1-604-669-4225
 - Email: **solutions@acl.com**
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Data you can trust. Results you can see.