

easy2comply

 Practical Compliance Solutions™

Internal Audit Module

The screenshot shows the 'audit' module in the easy2comply application. The interface includes a navigation menu with 'Home', 'Application Center', 'Action Plan', 'Reports', and 'Configuration'. The main area displays a list of objectives for an audit, with a callout box explaining that these are predefined work plans that can be re-used in different audits or used as checklists.

Template are predefined work plans which can be re-used in different audits. Templates can also be used as a check list for the audit.

Objective ID	Description
FR-1	confirm all material bank accounts as of August 26, 2000
FR-2	Agree bank confirmation to the client's account reconciliation.
FR-3	obtain bank account reconciliations and review for reasonableness. Any significant or unusual items are to be investigated as follows: * trace deposits
FR-4	Send confirmation of balances (proceeds from IPO). Agree the value of short-term investments to the confirmation and determine proper classification of
FR-5	Ascertain that investments in marketable securities are accounted for as available-for-sale should be measured at fair value, amortized cost for held to r
FR-6	document all the investment holdings of the Company including percentage ownership and accounting treatment.
FR-7	will obtain the client's schedules of activity (rollforward) for all investment accounts during fiscal 2000. These schedules will include calculation of invest
RF-8	acquire the audit reports for Metron BV, Entegris Europe, Nippon Fluoroware, Entegris Korea, and Empak Malaysia and use the information to review for
RF-9	perform an analytical review of the activity of PEI, FJV, Entegris Upland, and OregonLabs during FY2000.
RF-10	Assess the need for any write-offs due to impairment in accordance with SFAS No. 121.
RF-11	Determine that investments are properly classified between current and non-current categories
RF-12	document the consolidation and reporting process

Objectives can be defined in the system. Once the audit template has objectives, the template can be added to a specific audit.

Application Center: Home, Application Center, Action Plan, Reports, Configuration

audit : Accounting, financial reporting, and cash management. : 1:Accounting, financial reporting

Risks & Objectives | Clause Details | Duplicated | Attachments

View: Objectives | Display NA: Yes | Generate Template | Delete Selected | Import | Export | Add

Objective ID	Description
FR-1	confirm all material bank accounts as of August 26, 2000
FR-2	Agree bank confirmation to the client's account reconciliation.
FR-3	obtain bank account reconciliations and review for reasonableness. Any significant or unusual items are to be investigated as follows: * trace deposits in transit greater than \$50,000 to the related deposit receipt and verify if c
FR-4	Send confirmation of balances (proceeds from IPO). Agree the value of short-term investments to the confirmation and determine proper classification of investments as cash equivalents or marketable securities.
FR-5	Ascertain that investments in marketable securities are accounted for as available-for-sale should be measured at fair value, amortized cost for held to maturity and market value (P&L impact for changes in MV) for investment
FR-6	document all the investment holdings of the Company including percentage ownership and accounting treatment.
FR-7	will obtain the client's schedules of activity (rollforward) for all investment accounts during fiscal 2000. These schedules will include calculation of investment value, translation of the balance sheet and income statement, and c
RF-8	acquire the audit reports for Metron BV, Entegris Europe, Nippon Fluoroware, Entegris Korea, and Empak Malaysia and use the information to review for appropriateness the activity recorded by the company during the year.
RF-9	perform an analytical review of the activity of PEI, FJV, Entegris Upland, and OregonLabs during FY2000.
RF-10	Assess the need for any write-offs due to impairment in accordance with SFAS No. 121.
RF-11	Determine that investments are properly classified between current and non-current categories
RF-12	document the consolidation and reporting process
RF-13	will agree significant subsidiary and investment items into audit reports as noted in the subsidiary and investment section of this memorandum
RF-14	review both reporting and elimination entries for reasonableness and consistency with prior years.
RF-15	agree client-prepared financial statements to related reporting schedules and audited workpapers as well as assess the adequacy/completeness of disclosure through use of WP 514.
RF-16	confirm related party transactions and determine completeness of disclosure of such transactions.
RF-17	review the reasonableness of foreign currency translation used in accordance with FAS 52 — Accounting for Foreign Currency Translation

Page: 1 Of: 1 Total Found: 17

Save Close Print

The screenshot displays the 'easy2comply' web application interface. The main window shows the 'audit : Accounting' page with tabs for 'General Details', 'Test Plan', 'Performing Team', and 'Cost'. The 'General Details' tab is active, showing fields for 'Name' (Accounting) and 'Type'. Below this is the 'Objective' section, which contains a rich text editor with the text 'Verify company accounting and financial reporting management'. The 'Additional Details' section includes a 'Template' dropdown menu.

A 'Select Policy -- Webpage Dialog' is open over the main window. It features a search bar, a 'Search Organizational Unit' button, and a 'Repository' section. The repository lists three units: 'Accounting, financial reporting, and cash management.', 'Insurance Claims', and 'Other Real Estate Owned'. The first unit is selected. A blue callout box points to the 'Accounting: Headquarter' audit in the left sidebar and the selected unit in the dialog, with the text: 'Here we can link the audit to a specific template defined in the system'.

The interface also includes a top navigation bar with 'Home', 'Application Center', 'Action Plan', 'Reports', and 'Configuration'. A 'Modules' sidebar on the left lists various categories like 'Templates', 'Insurance Claims', and 'Audits'. The bottom status bar shows 'Done' and 'Internet'.

The screenshot displays the 'audit : Accounting: Headquarter : 1:Accounting, financial reporting, and cash management.' window. The interface includes a navigation menu on the left, a toolbar at the top, and a main table of objectives. A callout box points to the 'Status' column of the table.

Objective ID	Description	Weight	Status
FR-1	confirm all material bank accounts as of August 26, 2000	critical	Obtained
FR-2	Agree bank confirmation to the client's account reconciliation.	medium	Obtained
FR-3	obtain bank account reconciliations and review for reasonableness. Any significant or unusual items to be investigated as	high	Not Obtained
FR-4	Send confirmation of balances (proceeds from IPO). Agree the value of short-term investments to the confirmation and determine	critical	Obtained
FR-5	Ascertain that investments in marketable securities are accounted for. Available-for-sale securities should be measured at fair value, a	medium	Obtained
FR-6	document all the investment holdings of the Company. Percentage ownership and accounting treatment.	low	Not Obtained
FR-7	will obtain the client's schedules of investments (by subsidiary) for all investment accounts during fiscal 2000. These schedules will include	high	Obtained
RF-8	acquire the audit reports of Entegris Europe, Nippon Fluoroware, Entegris Korea, and Empak Malaysia and use the	critical	Not Obtained
RF-9	perform a review of the activity of PEI, FJV, Entegris Upland, and OregonLabs during FY2000.	high	Obtained
RF-10	used for any write-offs due to impairment in accordance with SFAS No. 121.	low	Obtained
RF-11	determine that investments are properly classified between current and non-current categories	critical	Not Obtained
RF-12	consolidation and reporting process	medium	Obtained
RF-13	significant subsidiary and investment items into audit reports as noted in the subsidiary and investment section of the	low	Obtained
RF-14	reporting and elimination entries for reasonableness and consistency with prior years.	medium	Not Obtained
RF-15	prepared financial statements to related reporting schedules and audited workpapers as well as assess the adequacy of	high	Obtained
RF-16	party transactions and determine completeness of disclosure of such transactions.	medium	Obtained
RF-17	reasonableness of foreign currency translation used in accordance with FAS 52 — Accounting for Foreign Currency	critical	Not Obtained

The status of the audit objectives can be seen clearly differentiating between those that have been obtained and those that have not.

The screenshot displays the easy2comply software interface. On the left is the 'Application Center' sidebar with a tree view of modules including 'audit', 'Templates', 'Insurance Claims', and 'Audits'. The main window has tabs for 'General Details', 'Assigned Risks', 'Documentation', 'Testing', and 'Attachments'. The 'Testing' tab is active, showing a 'Findings' table with columns for Description, Creation Date, Auditee, Findings, Recommendation, and Severity. A 'Status' dropdown is set to 'Obtained'. An 'Editor -- Webpage Dialog' is open over the table, showing the text 'bank confirmation to the client's account reconciliation is preformed correctly'. A blue callout box points to the table with the text: 'Each objective can be tracked and monitored, with the findings and results recorded in the software'. The browser address bar at the bottom shows the URL: http://192.168.10.29/Tradition/Modules/Control/Control.jsp?ET=Control&WM=2&UID=27381225&Si

Description	Creation Date	Auditee	Findings	Recommen...	Severity
Computerization is recommended	10/06/2009		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
bank confirmation to the client's acco	10/06/2009		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Monthly review is recommended	10/06/2009		<input type="checkbox"/>	<input type="checkbox"/>	

Each objective can be tracked and monitored, with the findings and results recorded in the software

Application Center

Home Application Center Action Plan Reports Configuration

Modules

audit

Templates

Audits

Accounting: Headquarter

1:Accounting, financial reporting, and cash management

Claims

1:All Claims Except Motor Vehicle

2:Motor Vehicle Claims

Other Real Estate Owned

1:Other Real Estate Owned

Repository

View by Clause

audit : Accounting: Headquarter : 1:Accounting, financial reporting, and cash management.

Risks & Objectives Clause Details Duplicated Attachments

General Details Test Plan Involved Persons

General Details

Name * Accounting, financial reporting Id * 1

Importance * medium Document Date 10/06/2009

Organization Unit Type Template Clause

Clause Owner Accountant

Clause Draft

Template Clause

Approved Audit Clause

Approved Template Clause

Every work stage can be categorized according to Clause Draft, Template Clause, Approved Audit Clause, and Approved Template Clause. Further categories can be added in the configuration.

Save Close Print

The screenshot displays the 'audit : Accounting: Headquarter' interface. The 'Performing Team' tab is active, showing a table of team members and their allocated hours. The table includes columns for Name, Start Date, End Date, Hours, Hours Type, Audit Stage, and Is External. Below the table, a 'General Details' section shows a 'Total' of 0 hours.

Planned Hours		Actual Hours					
Planned Hours							
	Name	Start Date	End Date	Hours	Hours Type	Audit Stage	Is External
	Daniel Dupont (admin2)	1/6/2009	30/6/2009	60			<input type="checkbox"/>
	Frank Griffin (frank)	1/5/2009	25/6/2009	80			<input type="checkbox"/>
	David Milles (david)	1/6/2009	25/6/2009	50			<input type="checkbox"/>
	Oliver Steven (tester)	13/5/2009	23/6/2009	90			<input type="checkbox"/>
	Stepanie Revron (admin6)	4/5/2009	25/6/2009	70			<input type="checkbox"/>
	Philip Amshtrog (admin10)	11/5/2009	18/6/2009	40			<input type="checkbox"/>

General Details

Total

Buttons: Save, Close, Print

Each audit is connected to a Performing Team. Every team member is allocated a number of hours and a time frame for those hours to be completed.

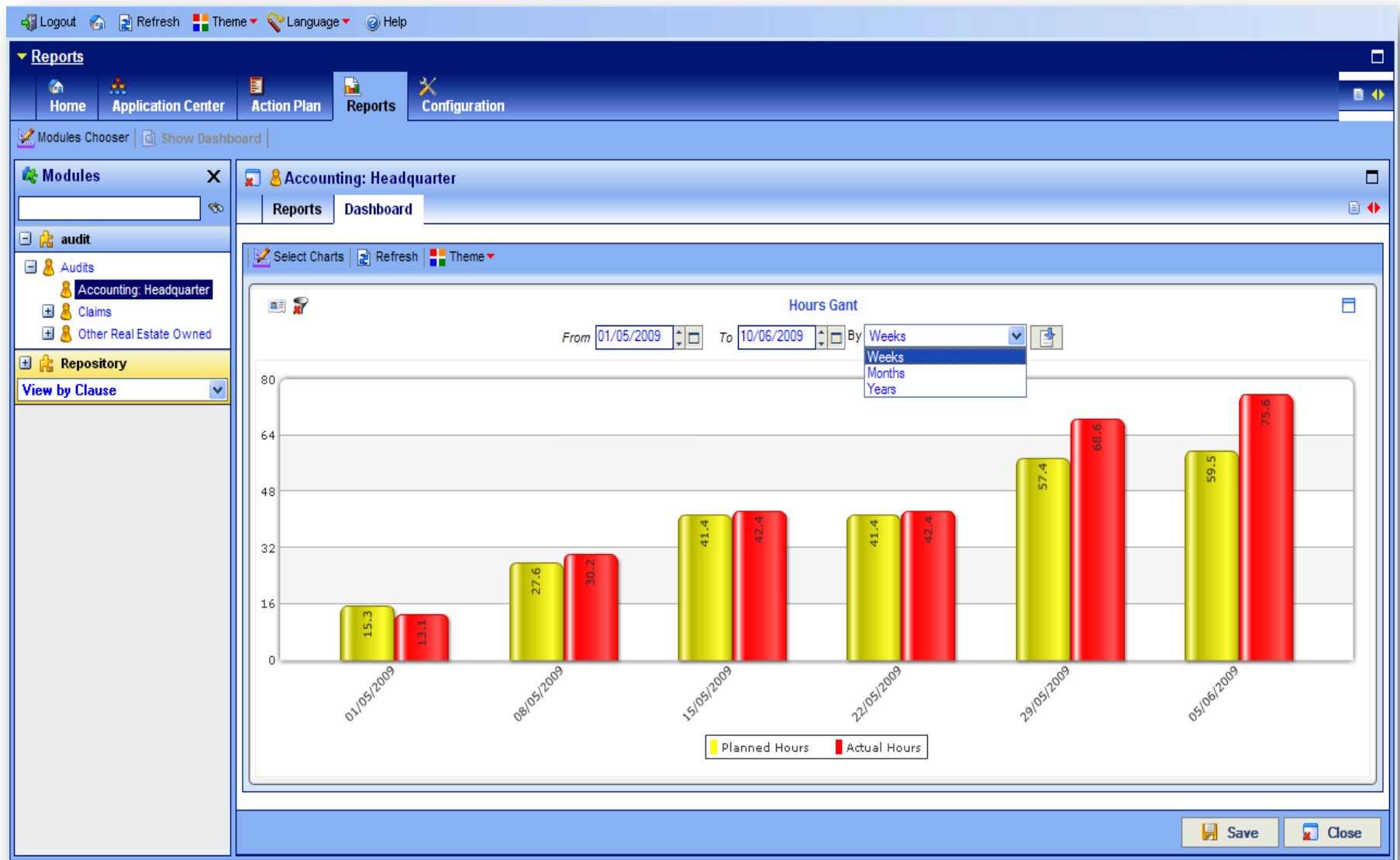
The screenshot displays the 'easy2comply' web application interface. The top navigation bar includes 'Logout', 'Refresh', 'Theme', 'Language', and 'Help'. The main menu has 'Application Center', 'Action Plan', 'Reports', and 'Configuration'. The left sidebar shows a tree view of 'audit' modules, with 'Accounting: Headquarter' selected. The main content area is titled 'audit : Accounting: Headquarter' and has tabs for 'General Details', 'Test Plan', 'Performing Team', 'Costs', and 'Audited Persons'. The 'Performing Team' tab is active, showing a table with columns for 'Planned Hours' and 'Actual Hours'. The 'Actual Hours' sub-tab is selected, displaying a table with columns: 'Name', 'Start Date', 'End Date', 'Hours', 'Hours Type', 'Audit Stage', and 'Is External'. A blue callout box points to the 'Actual Hours' table with the text: 'The actual hours can be recorded also for each team member. This allows us to compare planned vs. actual.' Below the table is a 'General Details' section with a 'Total' row showing '440'. At the bottom right are 'Save', 'Close', and 'Print' buttons.

	Planned Hours	Actual Hours				
Actual Hours						
Name	Start Date	End Date	Hours	Hours Type	Audit Stage	Is External
Daniel Dopont (admin2)	01/06/2009	30/06/2009	100			<input type="checkbox"/>
Philip Amshtrog (admin10)	11/05/2009	11/06/2009	80			<input type="checkbox"/>
Oliver Steven (tester)	13/05/2009	23/06/2009	40			<input type="checkbox"/>
Stepanie Revron (admin6)	04/05/2009	24/06/2009	90			<input type="checkbox"/>
Frank Griffin (frank)	01/05/2009	26/06/2009	50			<input type="checkbox"/>
David Milles (david)	01/06/2009	25/06/2009	80			<input type="checkbox"/>

General Details

Total	440
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Save Close Print



Logout Refresh Theme Language Help

Reports

Home Application Center Action Plan **Reports** Configuration

Modules Chooser Show Dashboard

Modules

audit

- Audits
 - Accounting: Headquarter
 - Claims
 - Other Real Estate Owned
- Repository
 - View by Clause

Accounting: Headquarter

Reports Dashboard

Select Charts Refresh Theme

Name: **Hours Gant By Worker**

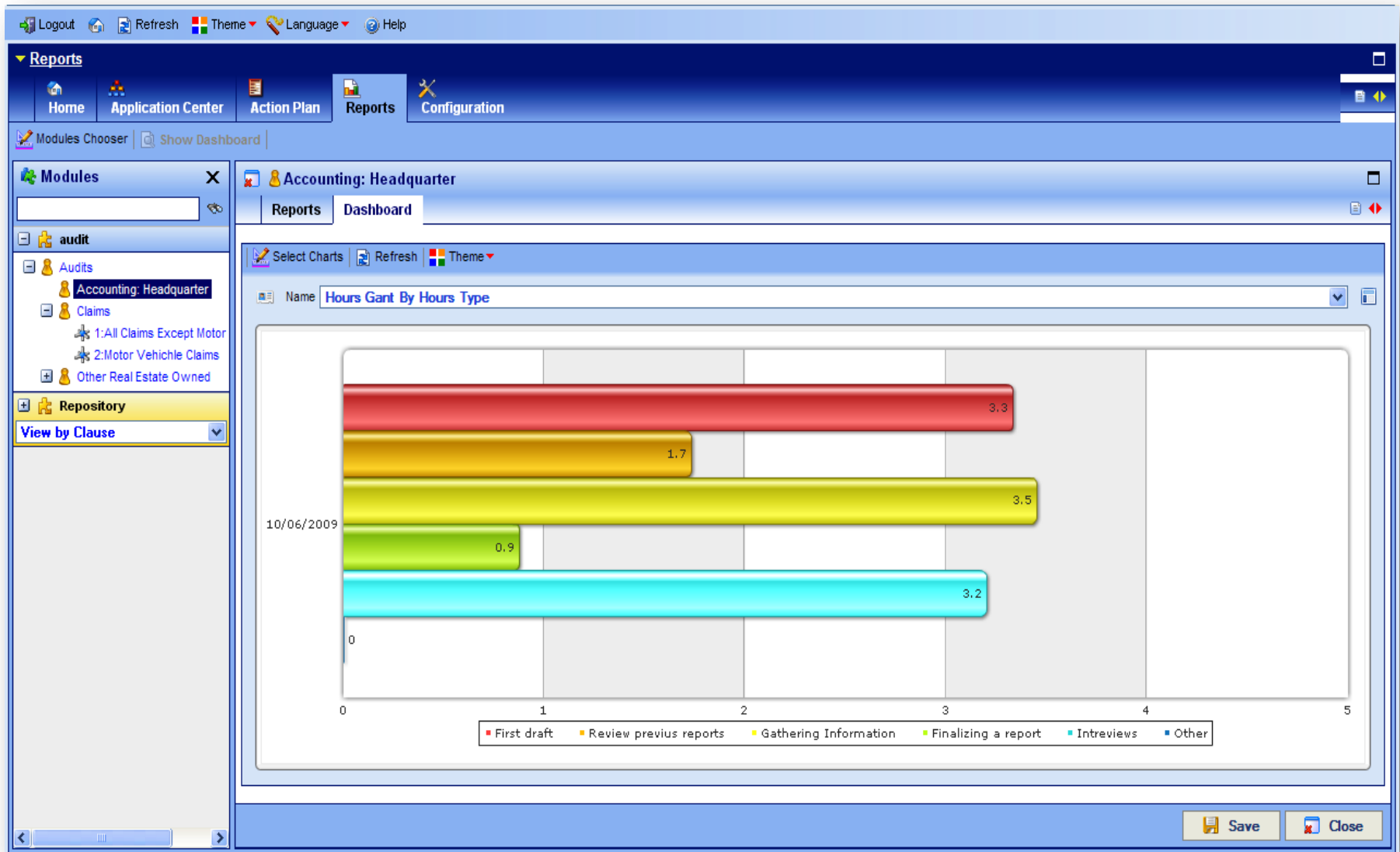
Worker	Hours
Frank Griffin (frank)	0.9
Oliver Steven (tester)	1
John Smith (john)	2.5
Philip Amshtrog (admin10)	1.7
Boris Levin (boris)	3.3
David Milles (david)	3.2

10/06/2009

0 1 2 3 4 5

- Frank Griffin (frank)
- Oliver Steven (tester)
- John Smith (john)
- Philip Amshtrog (admin10)
- Boris Levin (boris)
- Stepanie Reyron (admin6)
- Sysan phn Levin (admin5)
- xaier thiret (admin4)
- Boris Levin (admin3)
- Daniel Dopont (admin2)
- Isabella Cerutti Levin (admin1)
- Boris Levin (admin)
- David Milles (david)
- Frank Vanderberg (admin9)
- Erik chevalier (admin8)
- Pablo Massimo (admin7)

Save Close



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Thank You