



ACL | AuditExchange™  
the business assurance platform

FREEDOM FROM DOUBT™

Do you want to **stretch** your audit resources further, **automate** testing and provide **greater assurance** to your organization?



Simplify data access challenges  
Easily automate analytic processes  
Effectively communicate transaction exceptions



# Benefits

## Data Access for Greater Audit Coverage

Insufficient data access has long stood as a barrier for audit teams in gaining full insight into their organization's operations. The AuditExchange 2 platform can access data from virtually any data source allowing for testing of 100% of transactions and safeguard all audit content. In support of continuous auditing and monitoring, recurring data feeds can be automated to ensure the most up-to-date data is available for analysis in the central repository.

**Ensure timely and secure data access**

## Automate Analysis for Greater Efficiency

Leverage technology to enable a more efficient team. Using the built-in AX™ Core scheduler, automating analytics is as simple as scheduling a meeting. Analysis that previously had to be done repetitively on a manual basis is now done automatically freeing up auditors to focus on other value-based audit tasks. Users can manage the frequency, timing and parameters of each analytic, as well as have an overall view of all analytics that have run or are scheduled to run in the future. The standardization and repeatability of each analytic is ensured through their central storage. Results can easily be viewed and shared amongst the team providing greater overall insight into key risk areas.

**Do more with your audit resources**

## Exception Management for Better Follow-up

For audit teams seeking to deliver timely value to their organizations, ACL's business assurance solution can be extended with our new exception management component - AX™ Exception. Exceptions found by audit are automatically passed to the business stakeholders responsible for determining the cause, and correcting the control exception. Organizations can now further leverage the data analysis work being done by audit teams in order to identify and resolve exceptions faster and more efficiently, reducing their negative impact on the business.

**Enhance the value you deliver to the business**

“ACL consulting, in support of our AuditExchange implementation, has provided us with quick results that have increased internal audit's perceived value throughout the organization. Together we have streamlined data access, implemented key analytics, and made our audit processes sustainable and repeatable.”

**Robert Walker**

NCNU American Automobile Association

## The AuditExchange Solution

The full AuditExchange 2 platform consists of multiple complementary components. When combined they deliver a complete end-to-end business assurance solution giving you and your organization...freedom from doubt.

### AX™ | Core

AX Core is at the center of the ACL AuditExchange 2 platform. Leveraging server security and speed, it provides powerful analytic processing capabilities and the ability to easily schedule and automate analysis. Separate interfaces are provided for both the specialized and casual data analysis users. Each interface allows users to view and interact with all forms of audit content stored in the central repository. For example, casual users can view results and conduct light analysis through a web-based interface, while more specialized users can manage the repository, import data and analytics and automate analysis.

### ACL™ | Desktop

ACL™ Desktop is recognized worldwide as the leading stand-alone data analysis software for audit and financial professionals. Providing a unique and powerful combination of built-in audit analysis commands and a simple scripting language, ACL Desktop enables you to gain immediate visibility into transactional data critical to your organization. An integral part of the AuditExchange platform, it allows for ad-hoc analysis, remote analysis and the creation of analytics that can be stored in the central repository and run by anyone on the team. And now within AuditExchange, we have removed the security and performance constraints associated with standalone PC analytics.

### AX™ | Accelerators

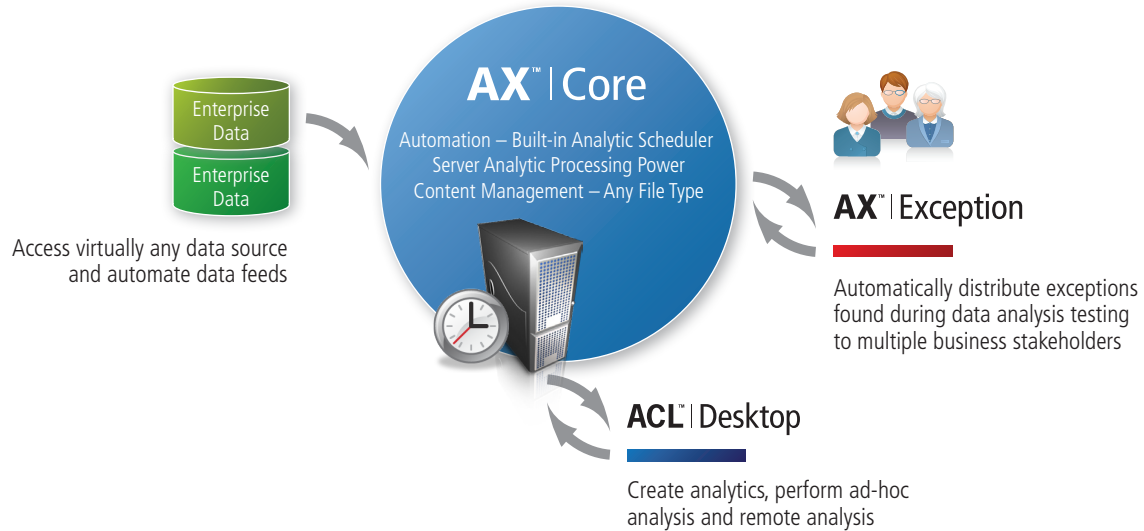
AX™ Accelerators are predefined, multi-purpose scripts to help ACL AuditExchange customers get started quickly on ad hoc, repetitive and continuous analysis of common business transactions. A starter package of Accelerators is included with the purchase AuditExchange.

In addition, a full range of Accelerators are available through ACL's Services Group, which has access to an extensive library of analytics that have been applied in hundreds of diverse customer engagements over the past decade. ACL consultants are also experienced in customizing existing tests or building them for your particular business environment.



AuditExchange 2 will fundamentally transform how we manage spending and evaluate compliance. Reporting that was previously non-existent will now provide senior leadership with a clear picture of our control environment. ”

Hal Laughlin, IT Audit Manager, Dun & Bradstreet  
ACL AuditExchange 2 Beta Customer



## ACL AuditExchange 2 | The Business Assurance Platform

Flexible and Scalable to your needs – AuditExchange offers additional add-on components

### AX™ | Datasource

Powered by Informatica® PowerCenter®, the worldwide market leader in Extract, Transform and Load (ETL) technology, AX™ Datasource provides audit teams dramatically expanded and streamlined data access capabilities to virtually any data source. Data extracts can be scheduled and automated in support of continuous analysis with sensitive data masked for privacy and security concerns.

### AX™ | Link

AX™ Link helps solve your SAP® ERP data access challenges by enabling direct and seamless access to your SAP ERP data. Gain independence and flexibility by selecting and extracting the SAP ERP data you need, when you need it, while minimizing your reliance on busy IT resources. AX Link is certified for integration with the SAP ERP application.

### AX™ | Exception

The AX™ Exception component is a web-based application that allows audit teams to easily and automatically distribute exceptions found during data analysis testing to multiple business stakeholders throughout the organization. In addition to improving audit team efficiency, the built-in and customizable workflow management system allows users to manage the distribution, assignment, escalation and remediation of each exception, ensuring that no exceptions “fall through the cracks.”

# ADD-ONS

“The ACL AuditExchange solution is paying for itself in time savings alone. It will continue to deliver value as we implement continuous monitoring throughout the organization.”

Mark Curnow, Manager, Corporate Audit

## Hawaiian Airlines

### ACL AuditExchange 2 provides Hawaiian Airlines with better insight into business operations

#### Company Profile

Hawaiian Airlines served 20 domestic and international destinations in the Pacific region. The company has over 3,800 employees and offers 190 daily flights that carry approximately eight million passengers each year.

#### Objective

The Hawaiian Airlines Corporate Audit Group needed the power of a server and a full business assurance platform to draw large data volumes from numerous, disparate systems. The team would often wait several weeks to see data requests fulfilled, only to find that the files didn't fit their needs. It was a time-consuming and inefficient process for all parties involved.

#### Implementation, Planning and Experience

- The audit team successfully implemented ACL AuditExchange 2 with assistance from ACL's Professional Services group.
- The Corporate Audit Group designed several automated analytics specific to the airline environment. These tests examine complete data files (something that was previously not possible) and enable station managers to gain better control over their operations.
- When it comes to data access, ACL AuditExchange has allowed the Corporate Audit Group to eliminate the middleman. Auditors can connect directly to required information and immediately pull data – without frustrating time delays.

#### Results

- Reduce the time required to complete projects by approximately 99% with automation
- Ensure confidence in the security of ongoing project files, audit results, and other critical data by storing it in the AX Core repository
- Achieve a measurable, monetary ROI by using trend-based analytics and automated continuous monitoring routines.

## Result-Focused Services

Automate analytics, implement continuous auditing and monitoring, and optimize how you manage and track exceptions – ACL consultants are the key to quick results.

We offer packages that can be customized based on your organization's needs as well as help migrating your current analytics into the AuditExchange platform.

**See results in just days.**



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#### About ACL Services Ltd.

ACL Services Ltd. is the leading global provider of business assurance technology for audit and compliance professionals. Combining market-leading audit analytics software with centralized content management and exception reporting, ACL technology provides a complete end-to-end business assurance platform that is flexible and scalable to meet the needs of any organization.

Since 1987, ACL technology has helped organizations reduce risk, detect fraud, enhance profitability, and improve business performance. ACL delivers its solutions to 14,000 organizations in over 150 countries through a global network of ACL offices and channel partners. Our customers include 95 percent of Fortune 100 companies, 85 percent of the Fortune 500 and over two-thirds of the Global 500, as well as hundreds of national, state, and local governments, and the Big Four public accounting firms.

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