



CCH[®] TeamMate

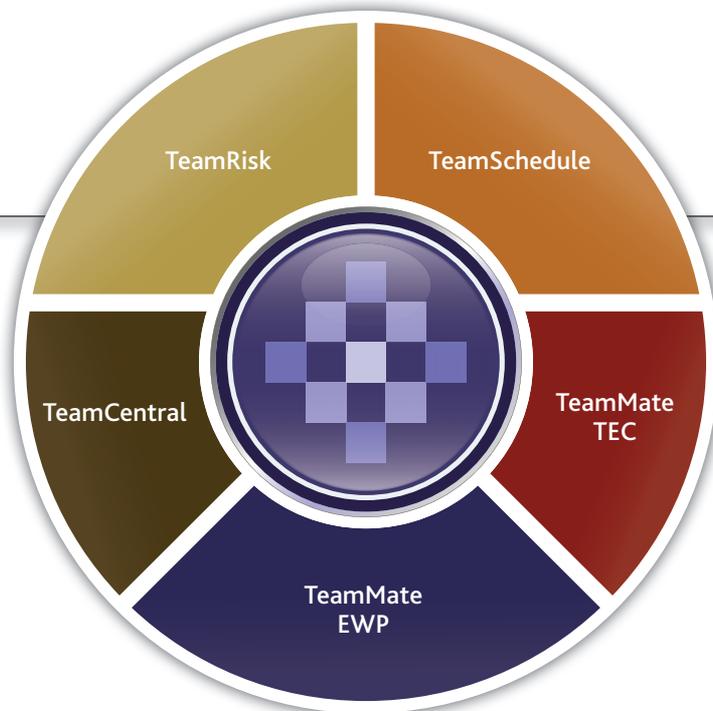
Audit Management System





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CCH® TeamMate

The complete solution for value-added auditing

The powerful, award-winning audit management system that has revolutionized the audit process.

Saving Time—Adding Value

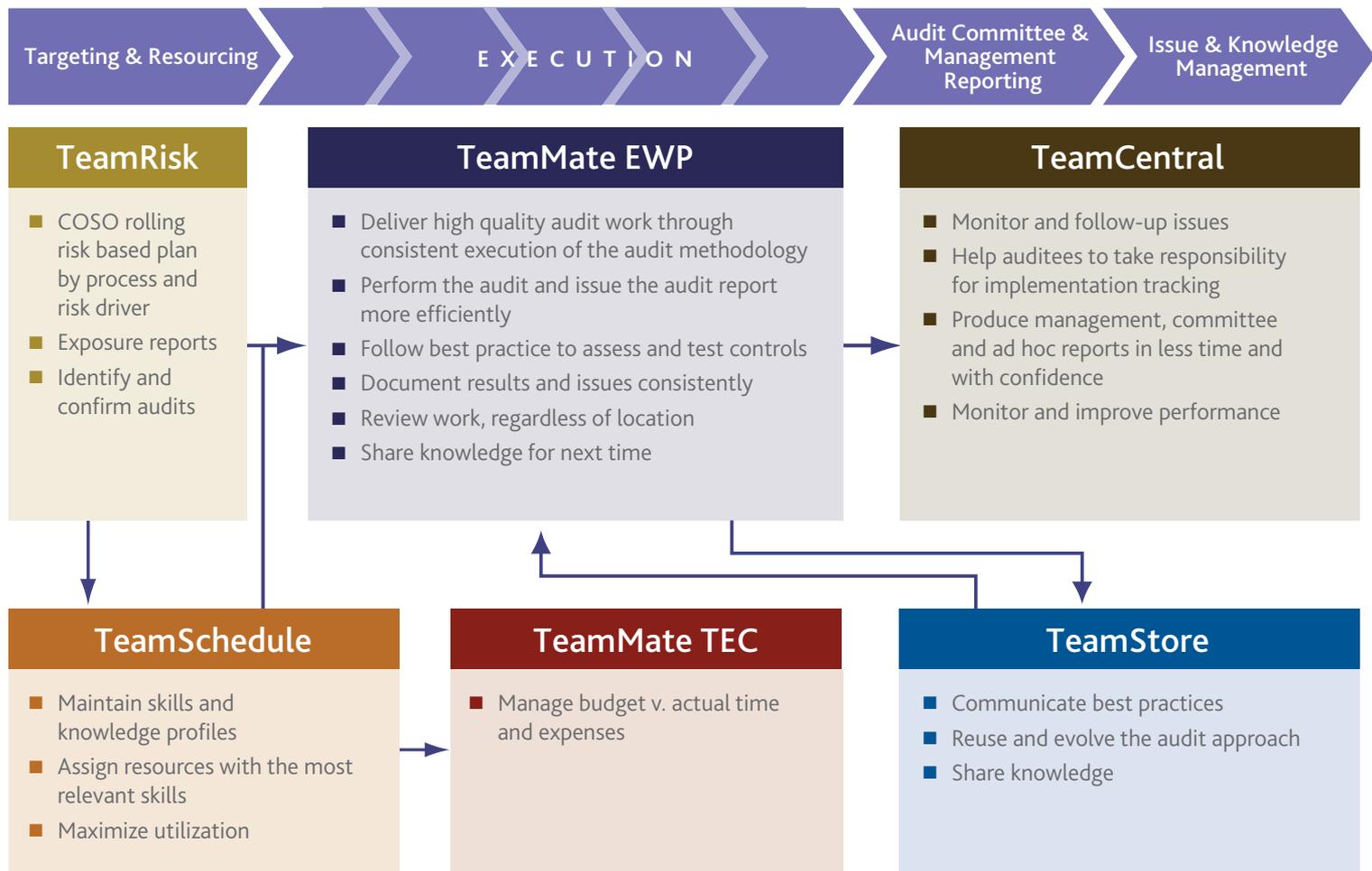
Studies have shown that on average, auditors spend in excess of 40 percent of their time documenting and reviewing workpapers and preparing their reports.

TeamMate has been designed as a tool to dramatically reduce time spent on those elements that provide less value by empowering users at all levels to spend less time documenting and reviewing, and more time providing value-added services. Our users report average productivity increases of 20 - 25 percent in the first year of TeamMate use.

As a complete standalone solution, TeamMate runs in most IT environments and is completely flexible, adapting to the way you audit.

CCH TeamMate is used by tens of thousands of auditors around the world and is the industry standard in Audit Management Systems. TeamMate provides a platform to deliver high quality audits, standardize the workpaper process, leverage auditor knowledge, enhance audit reporting and provide management with key information.

TeamMate was designed for use across all business sectors for all types of audits. Audit departments of all sizes are using TeamMate to increase the efficiency and productivity of their entire audit process, including: risk assessment, scheduling, time and expense tracking, planning, execution, review, report generation, trend analysis, committee reporting and storage.



Implementing TeamMate

Implementing TeamMate couldn't be easier. If you have Microsoft® Word and Excel®, TeamMate provides the rest: wrapping a powerful database engine, state-of-the-art scanning solution and comprehensive online help system into the industry's most complete audit management system.

There is no need to change your methodology as TeamMate incorporates all your existing planning documentation from risk assessment to strategic plans to work programs. Using the powerful TeamMate EWP template feature, a new project file, complete with all of your best practice procedures, details of team members, planning checklists and report templates can be created at the click of a button.

Implementation assistance is also provided to ensure that TeamMate is successfully rolled out within your organization.

TeamMate Support

In addition to the online help system, TeamMate comes with detailed user manuals and extensive technical documentation. Product support is available to address all customer questions and needs through user support desks on four continents.

Further support is provided through the TeamMate User Community website, which functions as a virtual meeting place where TeamMate users from all over the world share ideas with each other and the TeamMate Development and Support teams. This valuable resource also includes: Product upgrades, Hints & Tips, answers to Frequently Asked Questions and a comprehensive Support Guide.

CCH® TeamMate Audit Management System

The TeamMate Suite consists of five key components that are all part of an integrated tool set. Licensing and related pricing are inclusive of all components—there is no “add-on” pricing.

A flexible risk assessment tool that allows you to generate audit plans as well as graphical representations of risk across your organization.

TeamRisk

A comprehensive tool for scheduling your staff and audits. Displays your schedule by department member or project.

TeamSchedule

TeamCentral

A powerful, web-based issues tracking database of every audit finding and key statistics for all projects undertaken. Facilitates issue follow-up, trend analysis, prior audit review and committee reporting.

TeamMate
TEC

A time and expense capture and reporting tool, the power of which is accelerated when used with TeamSchedule.

TeamMate
EWP

A powerful documentation system that enables auditors to spend less time documenting and reviewing and more time providing value-added services.

The TeamStore is a companion tool that houses your best practice work programs and workpaper templates, “standard” reporting issues, and risk and control data, all of which can easily be imported into any project file.

CCH® TeamMate—TeamRisk

Audit universe risk assessment

Generate audit plans and graphical representations of risk across your organizations with this flexible risk assessment tool.

Risk-Based Auditing

TeamRisk is a powerful risk assessment tool that works the way you do, letting you decide what works best as you design, perform and report your risk assessment.

TeamRisk assists auditors in creating risk assessments that are compatible with various auditing standards, including:

- Institute of Internal Auditors: "Standards for the Professional Practice of Internal Auditing"
- Basel Committee on Banking Supervision: "Internal Audit in Banks and the Supervisor's Relationship with Auditors"
- COSO Report: "Internal Control—Integrated Framework"
- King Code of Corporate Practices and Conduct 2002
Turnbull Committee

Integrate and Automate Your Audits

Integration with the rest of the TeamMate suite helps streamline your audit process:

- Projects identified during the risk assessment can be scheduled in TeamSchedule.
- Audit workpapers for identified projects can be created in TeamMate EWP.
- Access to project history from TeamSchedule and TeamMate EWP permits risk assessors to review vital project information such as project cycle time, prior risk scores, final project risk ratings and previous contacts responsible for an audit universe entity.

TeamRisk eases data collection. With Self Assessment functionality, Risk Assessors can request business contacts or a distributed audit team to:

- Score selected risks
- Populate custom measures
- Document background narrative online

Online results incorporate into the overall assessment that is completed by the Risk Assessor.

Design Through Risk Assessments

Design your risk assessment to mirror your organization, and populate your risk universe with objectives, risks and controls. Then, setting up scoring is simple:

- Determine scoring formulas and scoring bands.
- Choose scoring metrics, such as impact and likelihood, which best describe your approach to risk determination.
- Decide on metric dimensions to view risk factors before control (Inherent), after control (Residual) or both.
- Stipulate custom measures to add a dimension of importance to business units and processes.

Self-assessors can score risks through an easily accessible web interface.

Assessing Risk

Performing the assessment is simple:

- Capture custom measure values for the organization under review.
- Select objectives, risks and controls from the risk library.
- Invite self-assessors to rate risks; populate custom measures and background narrative.
- Link risks to affected entities and score on an Inherent and/or Residual basis.
- Comment on assessments made on a per-risk basis.
- Import self-assessment data to augment the risk assessment.
- Attach supporting documentation to assessments.
- Filter objectives and risks for the entire enterprise or for a specific organizational entity.

Build a Project File

Project files containing work programs and workpapers are created based on information in the risk assessment database. Risk information identified in TeamRisk is automatically populated in the Risk & Control Viewer of TeamMate EWP, highlighting risks and controls for auditors to address.

Flexible Reports Tailored to Your Needs

Report Templates are customizable, allowing you to tailor layouts that conform to your reporting standards. Reports can be exported to PDF, Excel, HTML and RTF.

Identify where audit attention is needed with the Heat Map Audit Universe Viewer. You can also automatically produce an Annual Audit Plan with Supporting Project Details schedules, based on your risk assessment.

A range of other narrative and graphical report templates are available, including:

- Risk Assessment Detail Report
- Heat Maps
- Risk Matrix Report
- Audit Plan Report

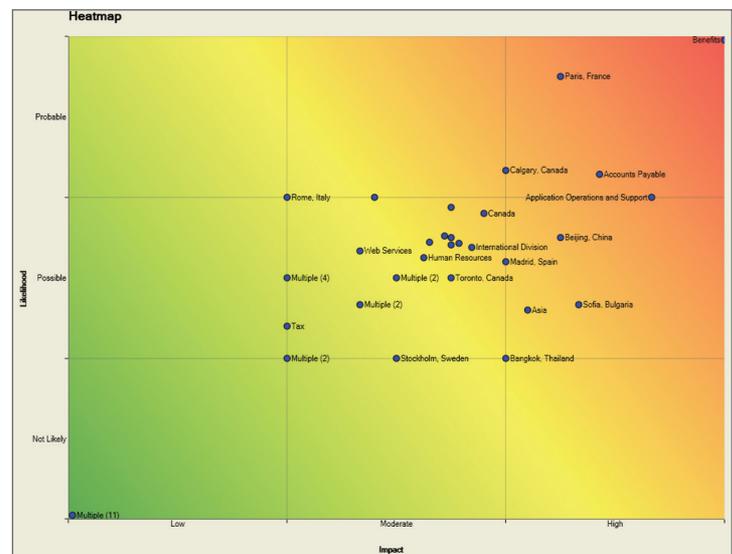
Organization Hierarchy
Identify the entities to become Projects in the Plan

Entity	Code	Primary Contact	Inherent	Residual	Projects	History	Revenue	Expenses	Audit Score
Bangkok, Thailand	BANGKOK	Jason Duce	1.875	1.375	1	1	26,000,000.00	12,000,000.00	95.00
Rome, Italy	ROME	Hilsh Mandala	1.5	1.5	1	1	9,750,000.00	1,250,000.00	85.00
Stockholm, Sweden	STOCK	David Takemoto	1.25	1.25	1	1	12,500,000.00	3,300,000.00	90.00
Beijing, China	BELING	Albert Lescano	2.25	2	2	2	14,000,000.00	4,500,000.00	85.00
Calgary, Canada	CALG	Elizabeth Quau	2.5	2	2	2	33,000,000.00	1,280,000.00	90.00
Madrid, Spain	MADRID	Andru Leonis	2.125	2	2	2	7,500,000.00	900,000.00	95.00
Berlin, Germany	BERLIN	Alvin Keen	1.25	1.25	1	1	5,000,000.00	600,000.00	70.00
Paris, France	PARIS		2.525	2.5	2	2	5,030,000.00	730,000.00	60.00
London, United Kingdom	LONDON	Sarah Ward	2.25	2.25	2	2	8,000,000.00	450,000.00	35.00
Sofia, Bulgaria	SOFIA	Kevin Chambers	2.5	2.5	2	2	7,800,000.00	900,000.00	45.00
Toronto, Canada	TORON	Shana Caine	1.75	1.525	1	1	15,000,000.00	700,000.00	80.00
Finance	FINANCE	Colleen Kraft	2.107	1.507	1	1			90.00
Web Services	WEBSER	Stuart Mullen	1.833	1.587	1	1			35.00
Application Operations...	APPOPSUP	Mark Gruberg	2.633	2.333	1	1			75.00
Learning and Education	LANDE	Daniel Carrington	2	1	1	1			10.00
Benefits	BENEF	Subash Thapa	3	3	1	1			98.00

Plan
Drag a column header here to group by that column.

Project	Code	Risk	Score	Effort	Location
JNIR Network Server Review	11 CORP-01	High	2.33	500.00	North America
Corporate Audit	09 CORP-12	High	0.00	1,250.00	North America
Toronto Plan Review	09 INT-10	Moderate	1.62	1,950.00	North America
Procurement Analysis	11 CORP-02	Moderate	1.75	375.00	Europe
Accounts Payable Process Review	11 CORP-03	Moderate	1.75	200.00	Europe
Payroll Process Review - Europe	11 CORP-04	Low	1.83	350.00	Europe
Beijing Billing Review	11 INT-05	Moderate	2.00	650.00	Asia
Human Resource Compliance Review	11 CORP-06	Moderate	1.94	250.00	North America
				13,177.00	

An easy to use, graphic rich project selection wizard guides auditors in the identification of higher risk entities and functions that should receive audit attention.



TeamRisk's heat-map formatted Audit Universe Viewer makes it easy to identify Organizational Units and Business Processes that require audit attention.

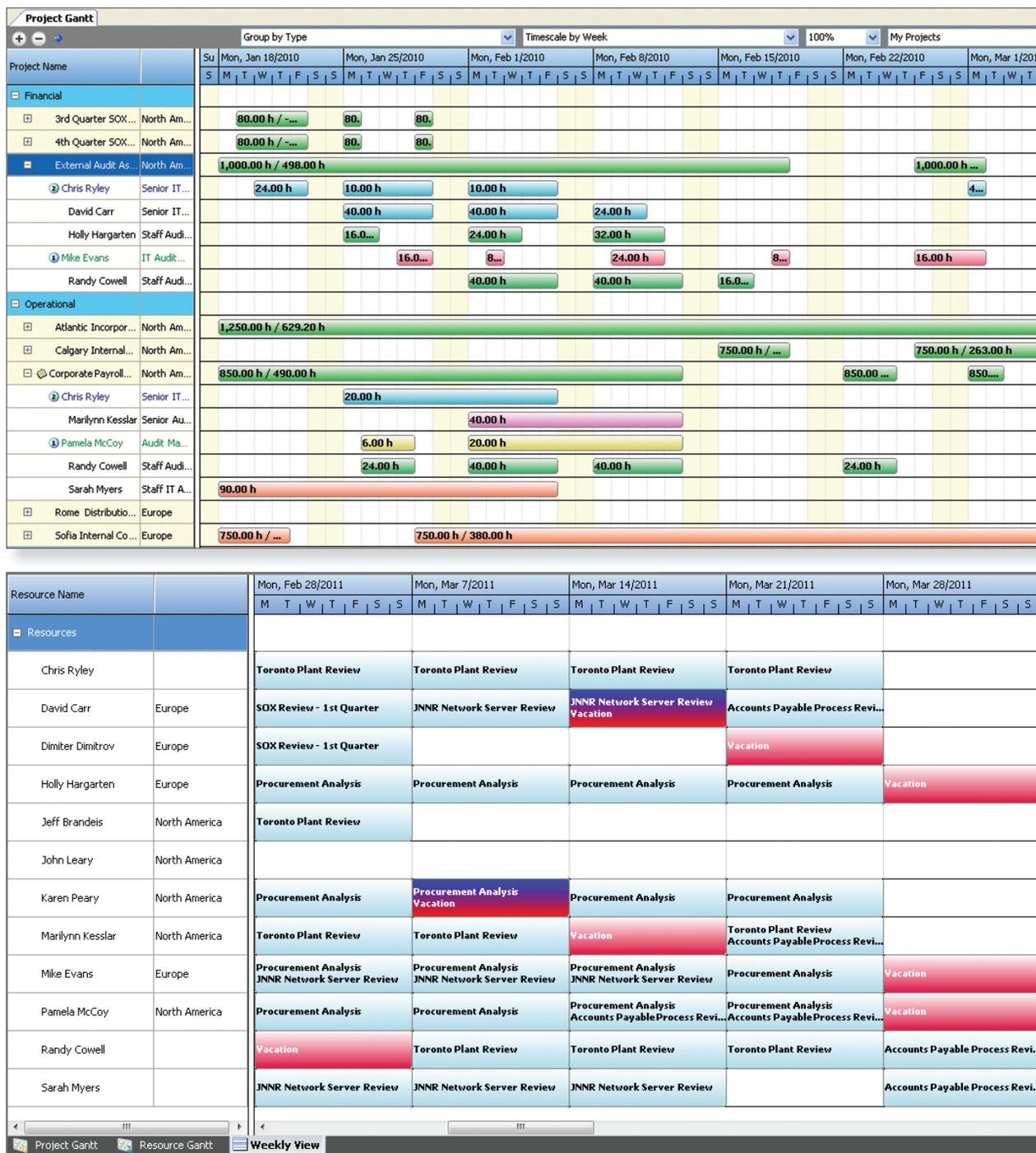
CCH® TeamMate—TeamSchedule

Resource and project scheduling

*A comprehensive tool for scheduling your staff and audits.
Display your schedule by department member or by project.*

TeamSchedule provides users with the ability to schedule projects and resources in such a way that there is a clear visual demonstration of personnel assignments and tracking of projects in an annual plan.

Designed to be flexible enough to work easily for small and large groups, TeamSchedule's state-of-the-art Gantt interfaces display multiple schedulers and resource teams.



Visual identification of projects and resource assignments. Select the viewing format with which you are most comfortable.

Schedule Staff and Audits with Ease

TeamSchedule's powerful functionality includes:

- The ability to schedule projects based on user-determined criteria (risk, target start date, type, location) and automatic project phases.
- Assigner Tool—The interactive ability to draw and/or drag and drop project schedules and resource assignments on the Gantt view(s).
- Resource Finder—An advanced tool that gives schedulers the ability to search their team(s), or all resources, for specific skills, credentials, languages, experience or location to meet the needs of a project.
- Creation of draft bookings to perform "what-if" analysis.
- The option to track and monitor estimated project costs (both internal and external).
- Automatic conflict detection and viewers allow schedulers to easily identify when they are about to create a conflict and, if conflicts exist, resolve in real-time.
- Custom views to allow schedulers and resources to focus on their key projects and information to manage the audit plan.
- Easy-to-use reports display individual schedules, resource utilization, resource skills, free time and more.
- TeamSchedule Web—A tool that gives resources simple, browser-based visibility to their schedules and the ability to download their schedules to an Outlook® calendar.

Resource Finder: 11-CORP-19 | Atlantic Incorporated Review

Select the criteria and qualifications to find the resources that are best suited for this project.

Find Criteria

Team: North America

Grade: Senior Auditor

Location: Tampa

Start Date: 5/31/2011

End Date: 7/18/2011

Qualifications:

Type	Value
Skills	Operational Processes
Credentials	CISA

Clear All Find

Select one or more resources to assign. You can view their other assignments in the same period by double-clicking on availability icon.

Matches

%	Avail	Resource	Matches
80	◆	Marilynn Kessler	North America, Senior Auditor, Tampa, Operational Processes
80	◆	Pamela McCoy	North America, Tampa, Operational Processes, CISA
60	◆	Karen Peary	North America, Tampa, Operational Processes
40	⊕	Mike Gowell	North America, Tampa
40	◆	John Leary	North America, Tampa

Allocation % 100

Assign Close

The resource finder makes allocating the appropriate team simple.

CCH® TeamMate—TeamMate TEC

Time and expense capture

*Manage budget versus actual time and expenses
by integrating timesheet functionality with project estimates.*

TeamMate TEC provides the ability to enter time and expenses for projects, nonworking events (such as vacation) and administrative activities. It allows you to visually track the progress of projects and associated costs, and generate reports that summarize projects, resource utilization and overall department budgets.

Streamlined Timesheet Processing

TeamMate TEC is a web-based application that streamlines the data entry process and makes timesheets available from anywhere.

- Timesheet selections will auto-populate from TeamSchedule assignments to minimize the effort required to complete a timesheet.
- Administrators can set policies to limit the days on which time can be charged and the total hours on a timesheet.
- Resources can have their time entered by a proxy such as an Administrative Assistant.
- Mistakes can be corrected by either unsubmitting timesheets or creating negative time entries on subsequent timesheets.
- Supervisors can be assigned to approve timesheets.

Expense Tracking

Expense entry does not have to be detailed, as TeamMate TEC is not an expense reimbursement system, but rather a quick way to track out-of-pocket costs for projects.

- You determine the expense categories that you want to track.
- A handy calculator allows you to add up amounts such as all related transportation costs for a single entry.
- Details can be entered to provide additional information when required, such as an unexpected expense or an extension of a trip.

				Sun 1	Mon 2	Tue 3	Wed 4	Thu 5	Fri 6	
Time Entry				Totals	0.00	8.00	9.00	8.00	8.00	12.00
<input type="checkbox"/>	Sofia Internal Controls Review 11-INT-07	▼	🔍			9	8	8	6	
<input type="checkbox"/>	SOX Review - 2nd Quarter 11-INT-20	▼	🔍							
<input type="checkbox"/>	Beijing Billing Review 11-INT-05	▼	🔍							
<input type="checkbox"/>	Human Resource Compliance Review 11-CORP-06	▼	🔍							
<input type="checkbox"/>	Spring Holiday	▼	Statutory Holiday		8					
<input type="checkbox"/>	Early May	▼	Personal Holiday							
<input type="checkbox"/>	Weekly Staff Meeting	▼							6	
<input type="checkbox"/>	Training	▼								

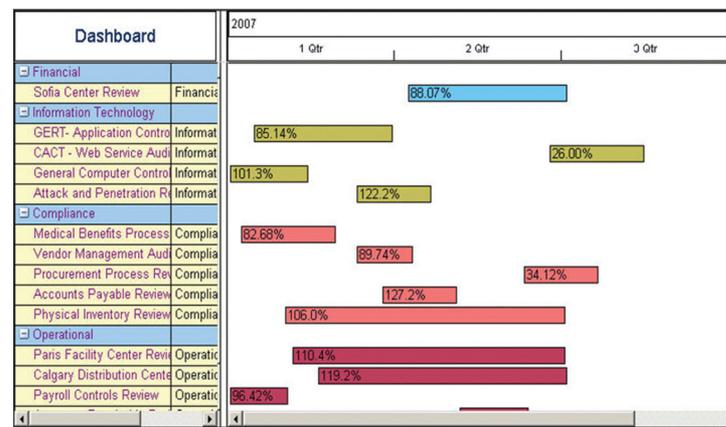
Time entries are input via the intuitive timesheet interface.

Quickly Capture the Status of Your Projects

There are several views that quickly capture the status of your annual plan or projects.

- **Project Tracking**—Analyze your projects by grouping them by project type or location and then drill down into the detail of where hours have been spent and determine if you are on schedule and expect to finish on time. This view is powerful for management or Auditors-In-Charge to manage their project costs and timelines.
- **Tracking GANTT**—At a glance, determine if Key Performance Indicators (KPIs) are being met with respect to time spent in planning, fieldwork or reporting and wrap up.
- **Time Dashboard**—Management can see the overall progress of the Annual Plan. As you scroll down the project listing, details about that project appear in the Info View at the bottom of the screen confirming start/end dates and hours for the project.

- **Timesheet Status**—Management can check the outstanding status of timesheets to ensure data completeness and accuracy for period reporting.
- **Reporting is simple.** Select a report type, such as Resource Utilization, and then filter the data set for your criteria. The use of filters expands TEC’s list of 11 standard reports to capture almost any reporting need.



The visual display of the dashboard shows the percent completion for each project.

Time Tracking						
Project						
Project Type	Reporting Period	Remaining	Scheduled	Total	Variance	
Operational	12,657.00	0.00	16,099.20	15,154.50	944.70	
Project Name	Reporting Period	Remaining	Scheduled	Total	Variance	
Accounts Payable Invoice Review	452.00	0.00	392.00	452.00	-60.00	
Category Name						
Fieldwork						
First Name	Last Name	Reporting Period		Total		
Randy	Cowell			126.50	126.50	
Dimiter	Dimitrov			125.50	125.50	
Marilynn	Kessler			25.50	25.50	
Pamela	McCoy			45.50	45.50	
Chris	Ryley			60.00	60.00	
Reporting						
Wrap-Up						
Audit Program Creation						
Accounts Payable Process Review	335.50	0.00	216.00	335.50	-119.50	
Accounts Receivable Review	64.00	0.00	286.00	347.00	-61.00	
Atlantic Incorporated Review	758.00	0.00	1,075.00	758.00	317.00	

The project time tracking view shows where time has been spent and compares budgeted to actual time.

CCH® TeamMate—TeamMate EWP

Complete audit documentation system

Spend less time documenting and reviewing and more time providing value-added services with this powerful documentation system.

TeamMate EWP's powerful database architecture allows you to quickly find the information you need, making the documentation and review process more efficient.

All important information such as program steps, issues, coaching notes, sign-offs and edit histories is contained in database tables. Database-driven systems such as TeamMate allow real-time, team-based use, and facilitate filtering and sorting of key information. Because of its database architecture, TeamMate EWP is more powerful than simple document-based systems.

You can filter and sort key information instantly, so you can find procedures based on assignment, status, risk level or keyword.

Increase Efficiency with Collaboration

The TeamMate EWP work program was developed from the ground up to maximize the efficiency of online preparation and review. Individual sign-off of each procedure within a multiple step program allows team members to work on different steps within the same work program and each electronically sign-off their own steps.

TeamMate EWP's clear status flags and filtering features allow reviewers to easily identify and quickly navigate to areas of work that are ready for their review.

Functional access levels within TeamMate EWP provide for distinct levels of authorization based upon your "role" on a given project. For example, a preparer cannot sign-off workpapers as reviewed, and a read-only team member can view the project file but not make changes.

Powerful Workpaper Features

A point-to-point cross-referencing system automatically links your work program steps to the audit issues. Did you discover a purchase order that did not comply with corporate policy? Scan it in. It is automatically linked to the audit step, detailed write-up and management report.

Details of issues noted are captured directly in special forms, allowing you to document all relevant details for reporting and tracking. Multiple recommendations and related action plans can be developed for each issue when necessary.

Additional TeamMate EWP cross-referencing abilities include:

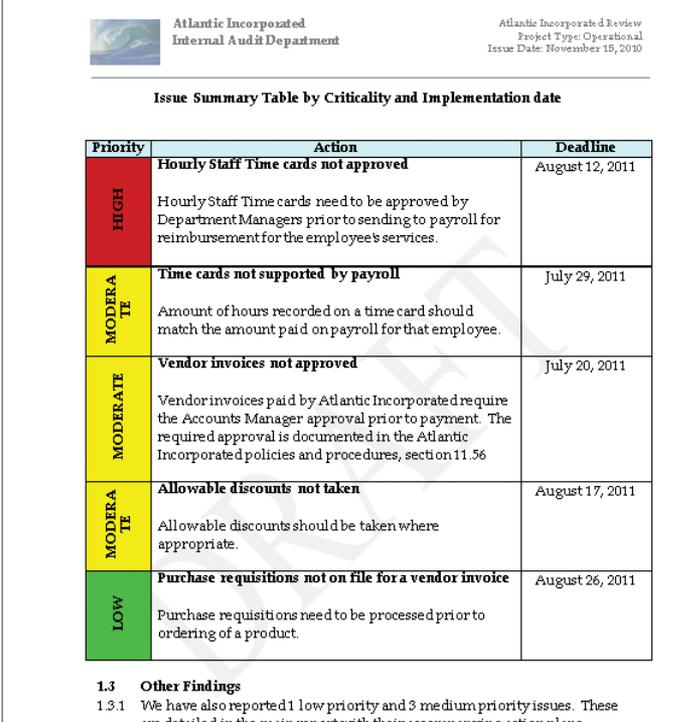
- Automatic referencing of work papers to coaching notes and issue write ups
- Hyper-linking across all applications
- Hyper-linking to websites and/or external files, e.g., ACL
- Creating and linking to bookmarks

Go Paperless with Scanning Functionality

TeamMate EWP includes state-of-the art imaging software, which allows you to import scanned images, faxes, emails and digital pictures into the file as audit evidence. Adobe® Acrobat® (PDF) files can also be imported into the imaging module, allowing annotations and cross references to be placed on top of the underlying data.

Generate Reports with Ease

TeamMate EWP's powerful 360° reporting feature facilitates the automatic real-time drafting of issues, work programs and time summaries into preformatted Microsoft Word documents. TeamMate enables the documents to be sent to management for responses, the details of which can then be imported back into the audit file.



Atlantic Incorporated
Internal Audit Department

Atlantic Incorporated Review
Project Type: Operational
Issue Date: November 15, 2010

Issue Summary Table by Criticality and Implementation date

Priority	Action	Deadline
HIGH	Hourly Staff Time cards not approved Hourly Staff Time cards need to be approved by Department Managers prior to sending to payroll for reimbursement for the employee's services.	August 12, 2011
MODERATE	Time cards not supported by payroll Amount of hours recorded on a time card should match the amount paid on payroll for that employee.	July 29, 2011
MODERATE	Vendor invoices not approved Vendor invoices paid by Atlantic Incorporated require the Accounts Manager approval prior to payment. The required approval is documented in the Atlantic Incorporated policies and procedures, section 11.56	July 20, 2011
MODERATE	Allowable discounts not taken Allowable discounts should be taken where appropriate.	August 17, 2011
LOW	Purchase requisitions not on file for a vendor invoice Purchase requisitions need to be processed prior to ordering of a product.	August 26, 2011

1.3 Other Findings
1.3.1 We have also reported 1 low priority and 3 medium priority issues. These are detailed in the main report with their accompanying action plans.

Example of report layout

Advanced Microsoft Office Integration

TeamMate EWP is noted for its advanced application integration. Audit findings are documented directly onto work programs or inside fully integrated Microsoft Word or Excel workpapers. These Microsoft documents retain their full functionality within TeamMate, and the additional ability to add cross-references, tickmarks, issues, coaching notes and sign-offs to documents is provided by the advanced TeamMate toolbar.

All elements of the project file are automatically encrypted and compressed by TeamMate. This includes third party workpapers such as Microsoft Word, Excel and PowerPoint®. Your workpapers are secure whether they are on your server, local PC or somewhere in email or WAN transit.

Color Indicators

The color indicators readily inform you of the status of the procedure steps.

Import Programs from the TeamStore

Programs can be automatically imported into your project from your existing "standard programs" that are maintained within your TeamStore.

Using the Filter

The Filter will allow you to search/sort through the project file to locate only those steps or procedures you wish to view.

The screenshot shows the TeamMate EWP interface with a procedure step titled "Payroll Function". The step includes a table of employee data and a sign-off field.

Employee Name	W-4 Form on File	Conflict of Interest Agreement	Other Paperwork
Bob Greene	Yes	Yes	Yes
Dennis Umbra	Yes	Yes	Yes
Valerie Brown	Yes	Yes	Yes
Blaire Yawn	Yes	Yes	Yes
Jannifer Queen	Yes	Yes	Yes

The interface also shows a sign-off field with the name "SM" and a status indicator.

The Assign field indicates who is to complete the work.

Fields can contain Tables, Special Formatting, Tickmarks and Hyperlinks to websites and external files. Your spelling is also checked as you type.

Sign-Off and Review
Sign-off steps as prepared/reviewed.

The procedure summary displays who is assigned to complete the work, the status of the procedure steps, and the record of work done.

The screenshot shows the TeamMate Auditor tool-set toolbar, which includes the following icons and labels:

- Back
- Forward
- Add WP
- New Issue
- Notes
- Signoff
- Bookmark
- Hyperlink
- Tickmarks
- Go

The TeamMate Auditor tool-set, an advanced tool bar, allows your team to document issues, tickmark workpapers, cross-reference, create coaching notes, and electronically sign-off workpapers.

The screenshot shows the TeamMate EWP interface with an issue form titled "Allowable discounts not taken". The form includes a table of findings and recommendations.

Title	State	Prepared	Reviewed	Edited	Type	Levels / Priority
ISS.5 (2) Allowable discounts not taken	RC	5/4/2011	MK	5/6/2011	Reportable Condition	Executive Summary; Report
Allowable discounts should be taken						Moderate
Quarterly monitoring of discounts taken						High

The form also includes a "Detail" section with a "Finding" and a "Recommendation".

The issue form is used to document the details of your findings and related recommendations and action plans.

CCH® TeamMate—TeamCentral

Project and issues tracking database

A powerful, web-based reporting and issues tracking database of every audit finding and key statistic for all projects.

TeamCentral is a web-based global audit and issues tracking database that accumulates project information and findings from all of your individual TeamMate EWP projects and allows you to track the implementation status of recommendations made by your department.

Information at Your Fingertips

- Overall audit results can be viewed through your web browser—TeamMate EWP does not need to be installed.
- The web-based interface allows easy searching through your department's complete database of key historical and current audit data.
- Issue follow-up, trend analysis, prior audit review and committee reporting are simple and intuitive.
- Key stakeholders can be given access to TeamCentral, allowing management to focus on the overall objectives and management of audit results without the need to look at details.
- Secure User Management ensures that auditors, audit management and contacts only access data for which they are authorized.
- Audit teams can track and manage outstanding recommendations and action plans and can optionally allow auditees to access and provide status updates for their issues.
- Automatic and/or user-initiated email notifications between issue owners and project teams ensure continuous communication and ongoing workflow.
- Personalized dashboard reporting allows you to configure multiple dashboards with a variety of reporting options. Click-through capabilities provide visibility to supporting details.
- Reporting on results across all projects undertaken and issues raised is made easy with the use of standard TeamCentral reports, such as Completed Issues, Outstanding Issues, Project Risk Analysis, Project Time & Cost Analysis, Audit Plan Monitoring, and more.



In addition to the available standard reports, the TeamCentral reporting engine allows you to create and save your own user-defined reports and queries.

Search capabilities allow you to conduct data mining and “on-the-fly” queries that hinge on any searchable field within project profiles or issue forms.

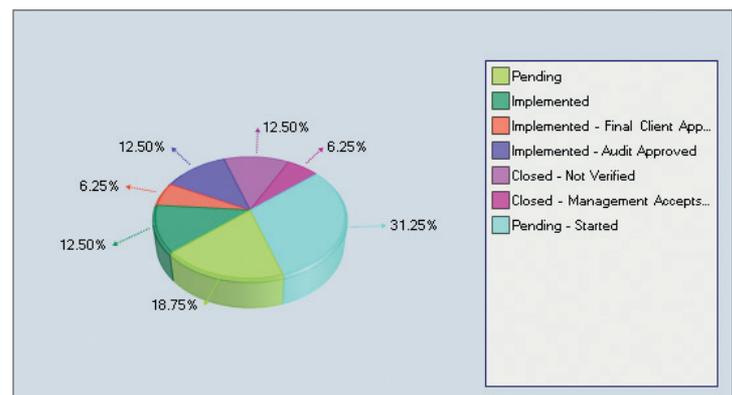
Project tracking allows you to easily obtain an update and report on the status of your plan at any time. Milestone reporting can be used at your discretion to get a more detailed status of audits in progress.

Implementation Tracking

Implementation Tracking in TeamCentral allows you to monitor the progress and status of all recommendations and action plans established during the course of your audits. Status updates may be entered by the audit team members and/or by action owners based on authorized access levels. Email notifications, either automatic or manually triggered, can be used as reminders to ensure timely response and follow-up.

Recommendation Details	State	Project Code	Status	Issue Type	Priority	Estimated Date	Proposed Date	Actual Date	Owner
Fixed assets at third party locations need to have proper tags on file	🟢	10-INT-01 - Sofia Internal Controls Review	Software records not maintained on assets at third party locations	Reportable Condition	High	6/18/2010		7/18/2010	Kelli Chambers
Cashier assets should be physically inventoried	🟢	10-INT-01 - Sofia Internal Controls Review	Cashier assets not inventoried	Material Weakness	Moderate	6/18/2010		7/28/2010	Kelli Chambers
Approved petty cash float amounts	🟢	10-INT-03 - London Distribution Center Review	Unauthorized petty cash float	Compliance	Low	6/25/2010		6/4/2010	Sarah Ward
Authorized access to SAP	🟡	10-INT-03 - London Distribution Center Review	Unauthorized access to SAP module	Material Weakness	Moderate	7/30/2010	9/30/2010		Sarah Ward
Physical counts should back items on hand and reconcile	🟡	10-INT-01 - Sofia Internal Controls Review	Fixed assets not on hand	Material Weakness	High	8/20/2010	9/30/2010		Kelli Chambers
All contracts should be maintained	🟡	10-CORP-08 - Human Resources Compliance Review	Contracts not maintained	Material Weakness	High	8/31/2010	6/10/2011		Brid Lowry
Proper classification of obsolete inventory	🟡	10-INT-04 - Calgary Internal Control Review	Obsolete inventory	Reportable Condition	Moderate	9/3/2010			Elizabeth Quay
Leave data need to be accurate	🟡	10-CORP-08 - Human Resources Compliance Review	Leave data not accurate	Material Weakness	High	9/30/2010			Brid Lowry
Mobile reports should be reviewed monthly	🟡	10-CORP-10 - Web Server 1197 Review	Access reports not reviewed on a regular basis	Material Weakness	Moderate	9/30/2010			Stuart McKen
Reconcile inventory accounts	🟡	10-INT-04 - Calgary Internal Control Review	Inventory records not reconciled timely	Material Weakness	High	9/30/2010	6/30/2011		Elizabeth Quay
Background checks need to be performed	🟡	10-CORP-08 - Human Resources Compliance Review	Employee background checks	Material Weakness	High	10/4/2010			Brid Lowry
Appropriate authorization levels assigned	🟡	10-INT-07 - General Computer Controls Review	Authorization levels	Material Weakness	Moderate	1/11/2010			Janie Carner
Authorized individuals should be able to access reports	🟡	10-CORP-13 - Professional Compliance Audit	Unauthorized opening of bank account	Material Weakness	High	1/20/2010			Matthew Oliver
All vendor invoices need to be approved	🟡	10-CORP-13 - Professional Compliance Audit	Vendor invoices not approved	Compliance	Moderate	1/25/2010			Matthew Oliver

Recommendation owners can access their issues to provide status updates proactively or upon notification.



Graphical representations of search results provide visual summaries of relevant search criteria.

Project Name	Issue Title	Recommendation Title	Issue Type	Category	Location
05CORP-12 Corporate Audit	General access to accounts records is not restricted	Secure accounts records	Reportable Condition	System Access	North America
05CORP-12 Corporate Audit	General access to accounts records is not restricted	Perform entitlement review	Reportable Condition	System Access	North America
05CORP-12 Corporate Audit	Reporting procedures are not always documented	Management should document and update reporting procedures	Reportable Condition	Documentation	Africa
05CORP-12 Corporate Audit	There is no management review of journal entries	Management should review journal entries	Reportable Condition	Documentation	Africa
02INT-101 Toronto Field Review	Inventory management does not review costing adjustment report	Ensure adequate management review of reports	Material Weakness	Segregation of Duties	Asia
02INT-101 Toronto Field Review	Overhead and labor costs associated with records are recorded as cost of sales	Costs associated with records should be properly classified and recorded	Reportable Condition	Manager Review	Europe
02INT-101 Toronto Field Review	Rebates do not have a detailed reason code	Provide reason code for all rebates	Reportable Condition	Reconciliation	Europe

Issue search looks for exceptions across all projects, in a report or graphical format.

CCH® TeamMate—Templates & TeamStores

Knowledge base and templates

TeamStores - A companion tool for housing your team members' details, best practice work programs and paperwork templates and standard reporting issues.

Leverage Auditor Knowledge with TeamStore

If you have any existing standard work programs and/or workpapers, these can easily be migrated to TeamStore, format enabling you to import them into project files in seconds.

Reportable issues can also be saved in your TeamStore for future use. The next time the same issue is encountered, a draft write-up of the finding and/or recommendation can be imported from your TeamStore.

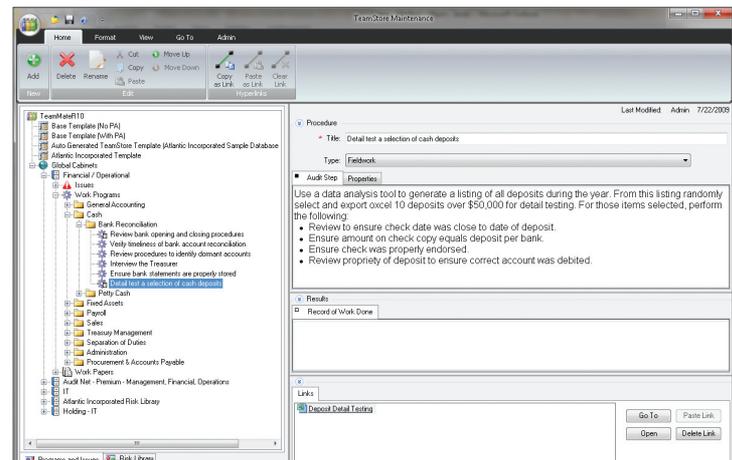
Work programs, workpapers and issues documented in TeamMate EWP project files can be exported to TeamStore so that information is captured only once. Individual cabinets within TeamStore can be restricted so that only authorized team members can move these new programs, workpapers and issues into production.

The Risk Library, which includes user-defined Objectives, Risks, and Controls, is housed and maintained within the TeamStore.

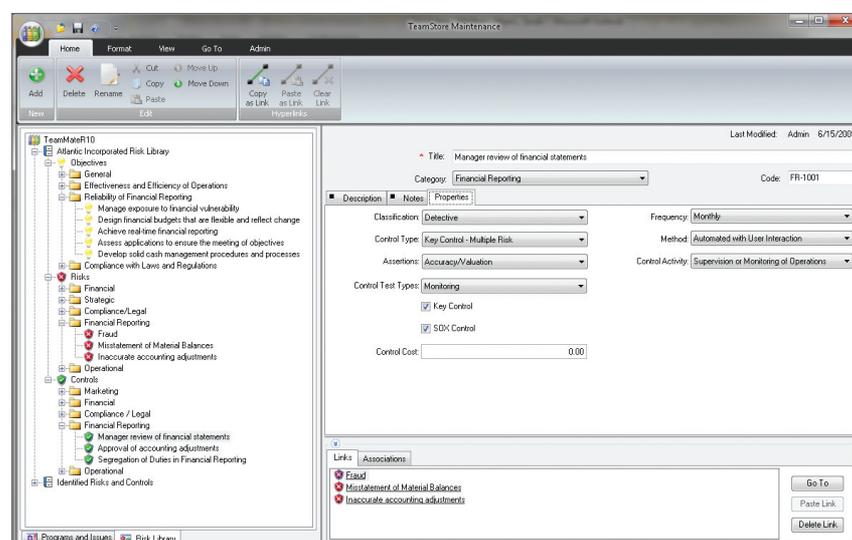
This data is easily accessible from within TeamRisk during the performance of risk assessments. Risks and Controls can also be imported directly into any TeamMate EWP audit file as such items are identified during the course of audit planning and execution.

Risks, Controls and Procedures can be linked in the TeamStore to establish a relationship that is evident when they are imported into an audit file.

Your most seasoned auditors can manage your knowledge base by grooming the TeamStore and linking risks to controls to procedures. With risk-based planning already started in the TeamStore, your teams can use their planning time more effectively and efficiently.



TeamStore functions as a knowledge base of work programs, workpapers and issues.



Objectives, Risks and Controls are contained within the Risk Library, with related descriptions and assigned properties.

Ensure Standardization

Your department's existing methodology and detailed workpaper templates can quickly and easily be incorporated into a master audit template, so that TeamMate EWP matches the way you work.

Once a project file has been created from the chosen template, its work plan is further built from a database known as a TeamStore, which includes work programs and procedures, workpaper templates, standard wordings of audit findings and issues, and your risk and control library.

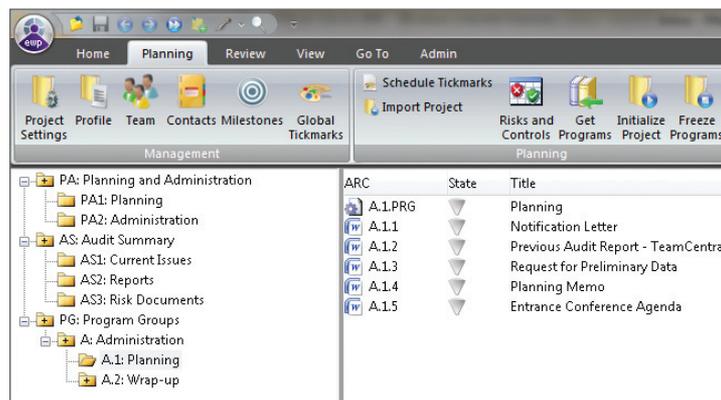
Streamline Your Audit with TeamMate Templates

TeamMate EWP project files are created from user-defined templates. Using a TeamMate EWP Template enables your department's standard TeamMate EWP file structure and terminology to be applied to each and every project.

In addition, any and all procedures to be performed on every project, planning checklists and documents, notification letters, risk matrices, etc., included in your Template will be automatically inserted into each new project file.

Creating a custom Template for your department will help ensure that all of your best practice elements are included in each new project and that workpaper structure is standardized. The Template provides assurance that your teams adhere to organizational requirements. New user training time is minimized and, overall, your teams spend less time getting started. Your TeamMate EWP Template will enable your teams to hit the ground running.

The Template is used as a "Head Start" file when creating new projects, and users can create a number of different templates for different types of projects. By including detailed audit procedures in a Template, it is possible to create "off-the-shelf" project files for regularly performed assignments. Complete project templates can be created from any existing project file.



Audit Templates help you get a head start by standardizing your audits.

TeamAdmin

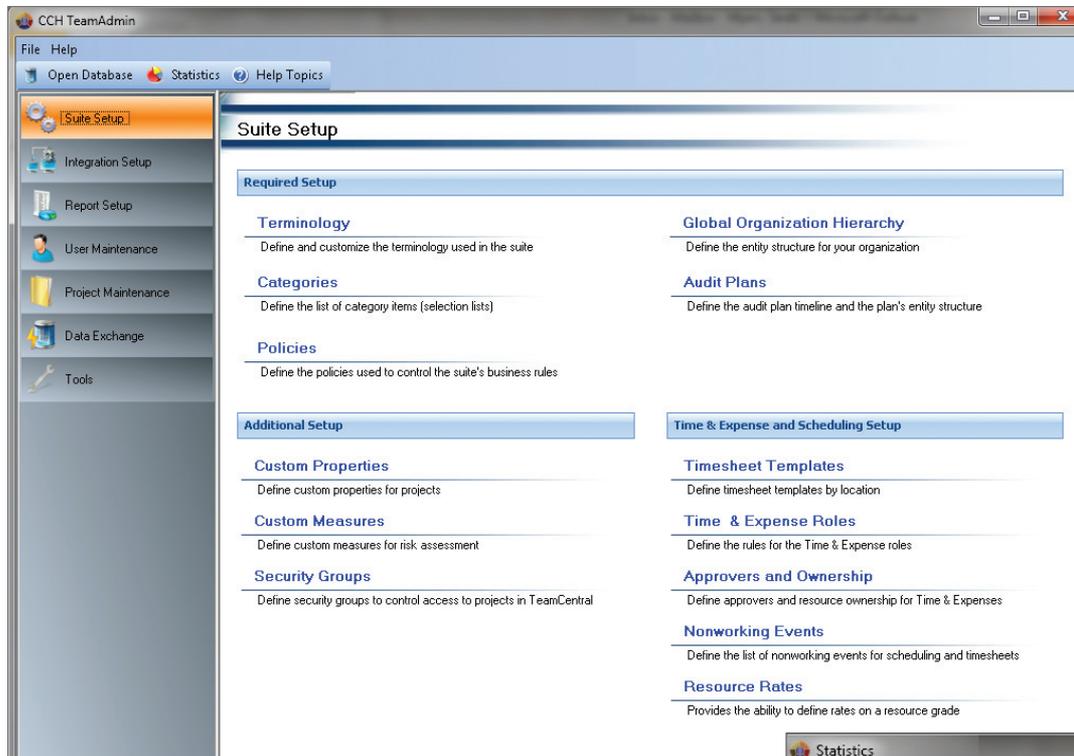
TeamAdmin provides consolidated setup, configuration and policy administration for the TeamMate suite. This administrative module enables suite management in one location, to maintain details such as:

- project management
- categories and terminology
- user and contact management
- email notifications
- security
- policies

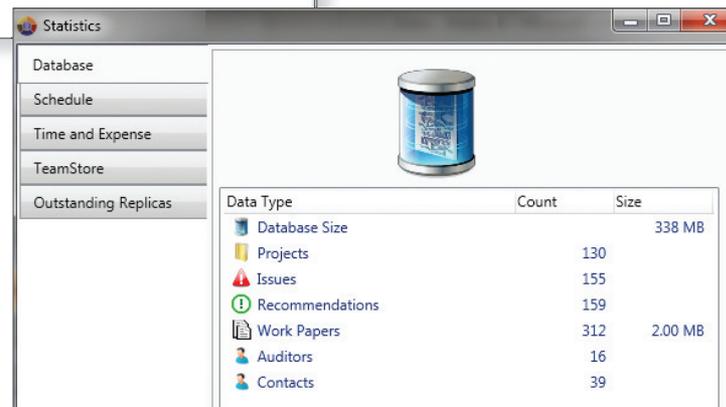
TeamAdmin allows for the import/export of resources, contacts, risk and audit universe, and issues from external sources.

The Contact Management feature allows administrators to easily view and change user module access and roles. Three system roles are mutually exclusive within TeamMate:

- System Administrator for the entire suite;
- Auditor for access to the core auditing products; and
- Contacts who have access to sub-areas of TeamCentral and TeamRisk.



Manage settings and policies, projects and resources, all within one simple interface.



TeamAdmin Statistics provide a view of vital database statistics.

CCH® TeamMate—System Requirements

Everything you need to run TeamMate

The powerful, award-winning audit management system that has revolutionized the audit process.

Client Desktop/Laptop Specifications

- Microsoft® Windows® XP SP3, Vista® SP2, and Windows 7
- 1.6 GHz Pentium® 4 or higher, 1 GB RAM or more
- 2 GB Available Hard Disk Space (20 GB or greater hard disk recommended)
- Microsoft Office 2003, 2007, and 2010
- Internet Explorer® 7 and 8 for HTML support
- Optional—TWAIN compliant scanner
- .NET Framework 4.0
- MDAC 2.8.1 (will be installed during suite installation if not previously installed)
- Database Support: Microsoft SQL Server®

Database Server

A database server is required for the TeamMate web applications and recommended for the desktop applications. When using a centralized database, the applications can exchange information between each other and reporting capabilities are enhanced.

The database server specifications vary based on the needs and number of users in an organization.

- Supported databases include Microsoft SQL Server 2005 SP1/SP2/SP3, Microsoft SQL Server 2008 SP1/SP2, Microsoft SQL Server 2008 R2, and MS SQL Express 2005 and 2008.
- For very small departments, the database and web server components can be shared on the same machine.
- All specifications are based on Windows Server® 2003/2008.
- The installed database will be approximately 30 MB for Microsoft SQL Server. The anticipated growth will vary greatly based on which modules of the TeamMate Suite are used, the number of files attached to each audit, whether work papers are stored inside or outside the database, and the size/quality of scanned images. However, a typical implementation can range from 25 - 50 MB per project.

Web Server

A web server is required for TeamCentral, TeamSchedule Web, TeamMate TEC and TeamRisk Web.

- The application will take about 350 MB installed on the web server.
- Microsoft Internet Information Services (IIS) 6, 7, or 7.5 is required. Apache or any other UNIX/Linux web server is not supported.
- All specifications are based on Windows Server 2003 SP2/R2, Windows Server 2008 SP2, and Windows Server 2008 R2.
- The TeamMate web applications will run on 32-bit and 64-bit operating systems.
- The following items are required to be on the web server:
 - MDAC 2.8.1 (will be installed during installation if not previously installed)
 - Windows® Installer 3.0 or higher
 - .NET Framework 4.0

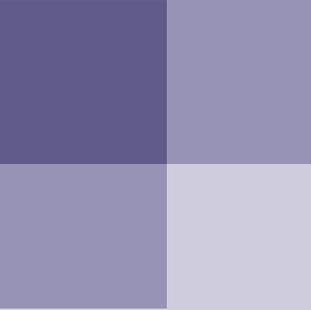
	Small Audit Team	Mid-sized Audit Teams (or combined Database/ Web server)	Large Audit Teams
Estimated Users	1 - 10	11 - 100	More than 100
Annual Audits Performed		Less than 500	More than 500
Processor	3.0 GHz Xeon (Quad) or equivalent	2 x 3.0 GHz Xeon (Quad) or equivalent	4 x 3.0 GHz Xeon (Quad) or equivalent
CPU Utilization	Less than 50% peak	Less than 50% peak	Less than 70% peak
Memory	4 GB or greater	8 GB or greater	16 GB or greater
Hard Drive	100 GB or greater	150 GB or greater	150 GB or greater
Dedicated	Non-dedicated Server	Non-dedicated Server	Dedicated Server

Database Server

	Small Audit Team	Mid-sized Audit Teams (or combined Database/ Web server)	Large Audit Teams
Estimated Users	1 - 10	11 - 100	More than 100
Annual Audits Performed		Less than 500	More than 500
Processor	2.0 GHz Xeon or equivalent	2 x 3.0 GHz Xeon or equivalent	4 x 3.0 GHz Xeon or equivalent
CPU Utilization	Less than 80% peak	Less than 80% peak	Less than 80% peak
Memory	2 GB or greater	4 GB or greater	8 GB or greater
Hard Drive	10 GB or greater	20 GB or greater	20 GB or greater
Dedicated	Non-dedicated Server	Dedicated Server	Dedicated Server or server farm

Web Server





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