

Version Three Product Profile

Continuous Monitoring Solutions for You



MONITORING IS AN INTEGRAL COMPONENT OF INTERNAL CONTROL (COSO)

Internal control systems are essential for the effective operation of any organization. However, over time, without monitoring, control systems deteriorate. Through the implementation of appropriate monitoring processes, organizations can identify and remedy internal control deficiencies on a timely basis and produce more reliable information for decision making and financial reporting. Monitoring procedures can be either ongoing (continuous) or separate evaluations. However, labor-intensive separate evaluations can be very costly and often ineffective. On the other hand, continuous monitoring can substantially reduce the need for separate evaluations by gathering almost all the evidence needed to support the risk management system.

“Automated control monitoring ...can enhance the effectiveness, efficiency and timeliness of monitoring specific controls.”
(2009 COSO Guidance on Monitoring Internal Control Systems)

Specifically, continuous control monitoring offers substantial organizational benefits:

- Enables insight into business operations and performance.
- Improves compliance with controls, business policies and regulation.
- Supports the enterprise risk management system.
- Improves auditor confidence and reduces audit costs.
- Documents and retains learning.
- Enables faster reaction.
- Improves governance, performance and accountability.
- Responds to scrutiny from regulators.
- Reduces compliance-related costs with Sarbanes Oxley, others.
- Improves financial reporting reliability.
- Provides an essential component of the COSO model.
- Generates support and documentation for CFO/CEO certification and auditors.

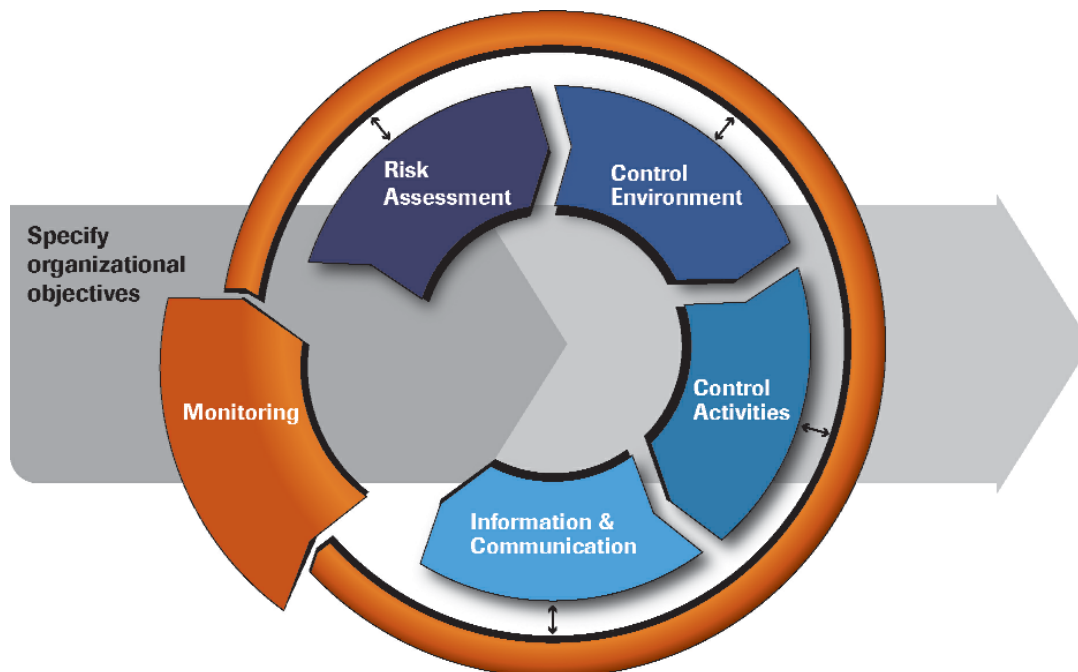


Figure 1 • Monitoring Applied to the Internal Control Process

(Source: COSO – Guidance on Monitoring Internal Control Systems, 2009)

THE PERFECT MATCH



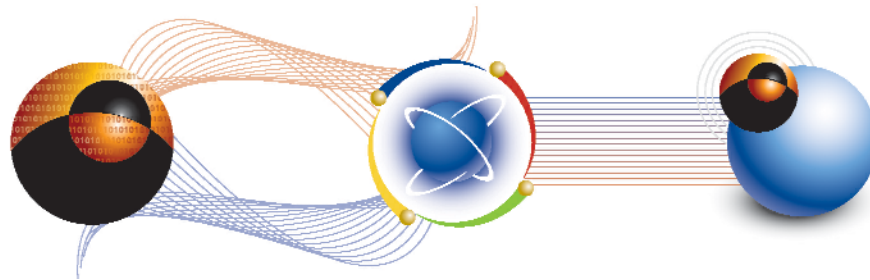
A comprehensive framework for continuous monitoring, providing cost-effective controls monitoring, issues management workflow and documentation of exception resolution.



The leading data analysis software used by 150,000 auditors and financial managers to read, display, analyze, manipulate, sample or extract from data files from almost any source.



SymSure for IDEA is an unbeatable combination of state-of-the-art monitoring and workflow technology with the robust but easy-to-use power of IDEA.



How the “Perfect Match” Can Work for You

SymSure for IDEA is a comprehensive software framework that enables organizations to easily build continuous monitoring into all areas of their operations. Most continuous monitoring solutions are application-based and support only specific business processes such as Purchase to Pay. **SymSure for IDEA** can be applied to any business process, regardless of the underlying system or platform, across the entire organization.

How SymSure for IDEA Can Meet Your Needs for Continuous Monitoring

SymSure for IDEA:

- Provides management with an enterprise-wide view of controls and compliance.
- Offers a more sustainable compliance process - can be implemented and maintained without the use of expensive consultants.
- Reduces errors and fraud.
- Enables cost recovery and revenue assurance.
- Is independent of business systems.
- Generates a rapid return on investment.

A STEP BY STEP GUIDE TO EASILY BUILD YOUR OWN CONTINUOUS MONITORING SYSTEM

- Identify key controls to be monitored.
- Identify data required to show operation of controls – **SymSure for IDEA** can work with data from any source.
- Design tests in IDEA using IDEAScript, a powerful industry-standard programming language, or Visual Script, a new tool in IDEA Version Eight that allows script creation with no programming required.
- Package and check-in the tests to SymSure.
- Open the SymSure Navigator from within IDEA to control scheduling, distribution of issues and modify reports.
- Use the workflow management and dashboards in SymSure Monitor to manage and document issue resolution, report to appropriate levels of management, and enhance control systems.

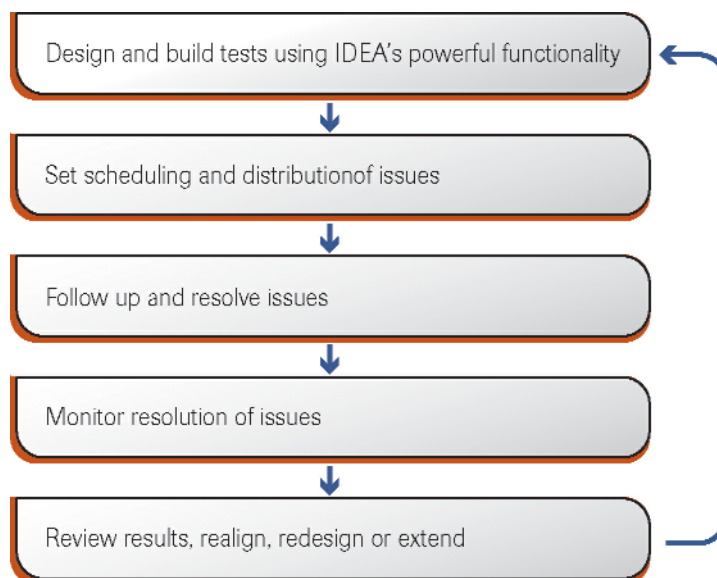


Figure 2 • SymSure for IDEA gives you everything you need to build a complete continuous monitoring system

SymSure for IDEA is supplied with a complete set of tools, interfaces and components, including:

- **SymSure for IDEA Server Configuration**
The application server hosts the business logic used within the business processes. This is the central point for configuration of the solution.
- **SymSure for IDEA Expert Client**
Expert Clients are provided with oversight for business processes. The Client has a number of dashboards to facilitate management of the resolution of issues and the use of the application.
- **SymSure for IDEA Basic Client**
Basic Clients get specific issues requiring resolution.
- **IDEA Version Eight SymSure Extension Pack**
An extension of IDEA that allows users to access features within the SymSure framework directly from within IDEA.

SymSure for IDEA Server Configuration

The **SymSure for IDEA Server Configuration** is an administrative tool used to set up the framework for continuously monitoring exceptions, risk levels, and performance in any business process.

With the **SymSure for IDEA Server Configuration**, you can:

- Enter your company details
- Deploy the SymSure Client
- Create user accounts and groups
- Configure e-mail and SMS notifications

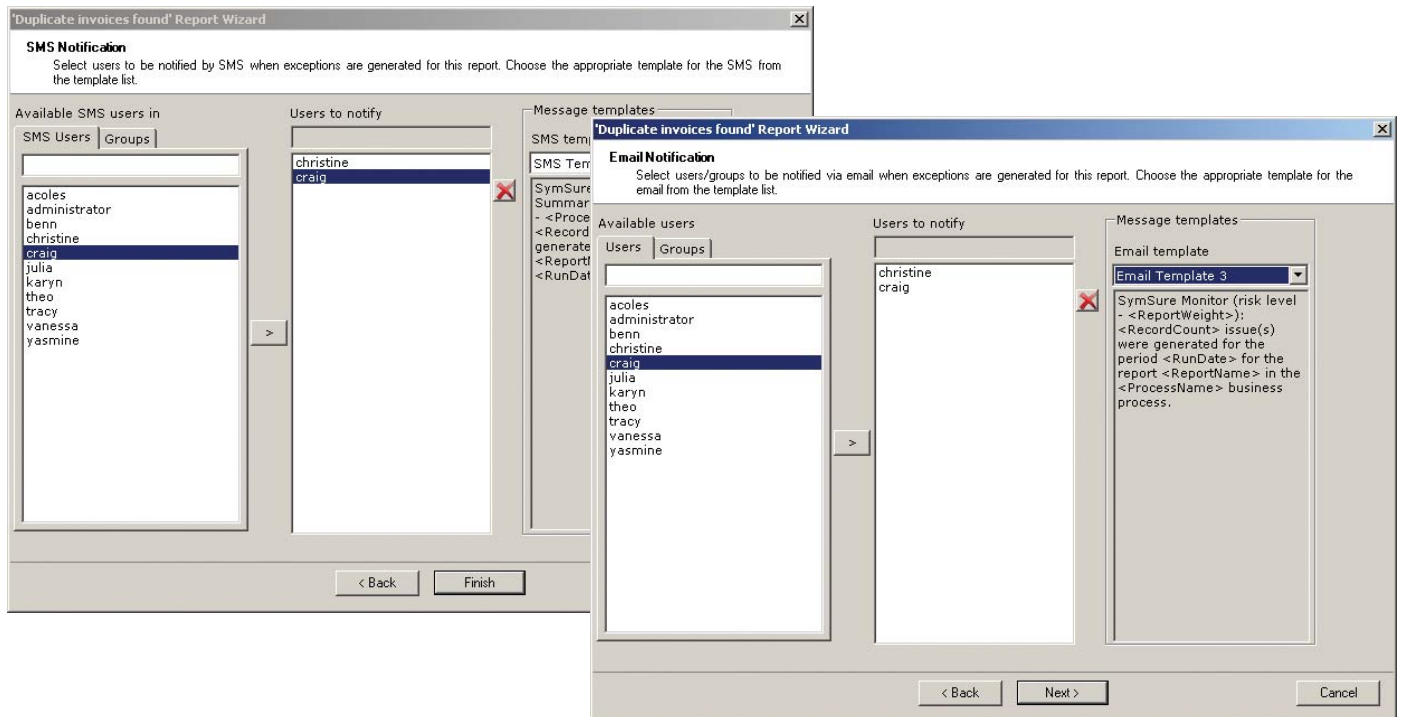


Figure 3 • Use the SymSure for IDEA Server Configuration to easily set up or modify notification requirements with e-mail or SMS

SymSure for IDEA Client – Expert and Basic

The client is the front end of **SymSure for IDEA**. It consists of interactive “dashboards” that display the issues found in the data source. Results are displayed in user friendly interfaces where users can review the issues and make decisions, reassign an issue to a more appropriate staff member, view the history of activities, make comments on actions taken and attach screenshots, spreadsheets, and other documents as evidence of work done.

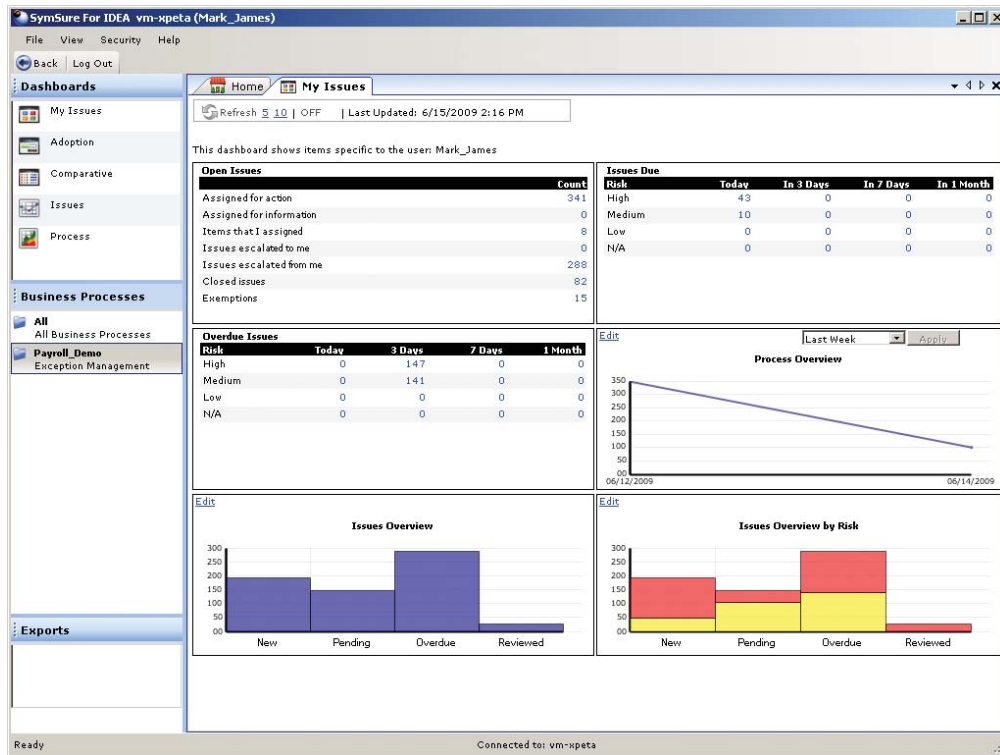


Figure 4 • The SymSure for IDEA Expert Client can see a number of “dashboards” providing up-to-the-minute information on the status of issues.

IDEA Version Eight SymSure Extension Pack

The extension pack includes four modules.

Connect

The Connect component is used to connect to the SymSure for IDEA Server Configuration Tool. To access all other **SymSure for IDEA** components, you must first connect to the SymSure for IDEA Server Configuration Tool.

Report Creator

The Report Creator component is used to configure your SymSure reports from within IDEA. Report Creator lets you create a report of issues by associating an existing business process or by creating a new business process, defining the name and description for the report and also selecting the data fields to be included in the report.

Package for SymSure

The Package for SymSure feature in IDEA lets you package IDEAScript and Visual Script macros so that they can be sent to **SymSure for IDEA** and used to create business processes.

Navigator

The Navigator component lets you view and manage reports, business processes, schedules, logs, and packages in **SymSure for IDEA**. The distribution of issues to users and notification of new issues can be tailored for each report. Under Schedules, the frequency of running reports is determined. Tests that are packaged for SymSure are checked in before setting the distribution and schedule, and can be checked out when the underlying IDEAScripts need to be modified.

All in One Solution

SymSure for IDEA Basic Package includes all you need to get started with continuous monitoring:

- SymSure server-based monitoring software, IDEA Server engine and configuration tools
- Up to 3 Expert User client licenses
- Up to 10 Basic User client licenses
- Installation assistance and basic user training
- One year support, maintenance and updates

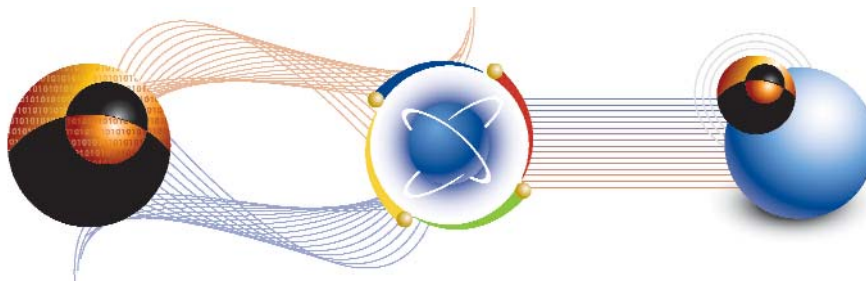
(Note: Organizations not currently CaseWare IDEA clients will also require IDEA end-user licenses for staff charged with developing test routines.)

With **SymSure for IDEA**, internal audit and finance can work together to quickly and easily build continuous monitoring systems, using data from any source, to test controls and business policies across the organization.

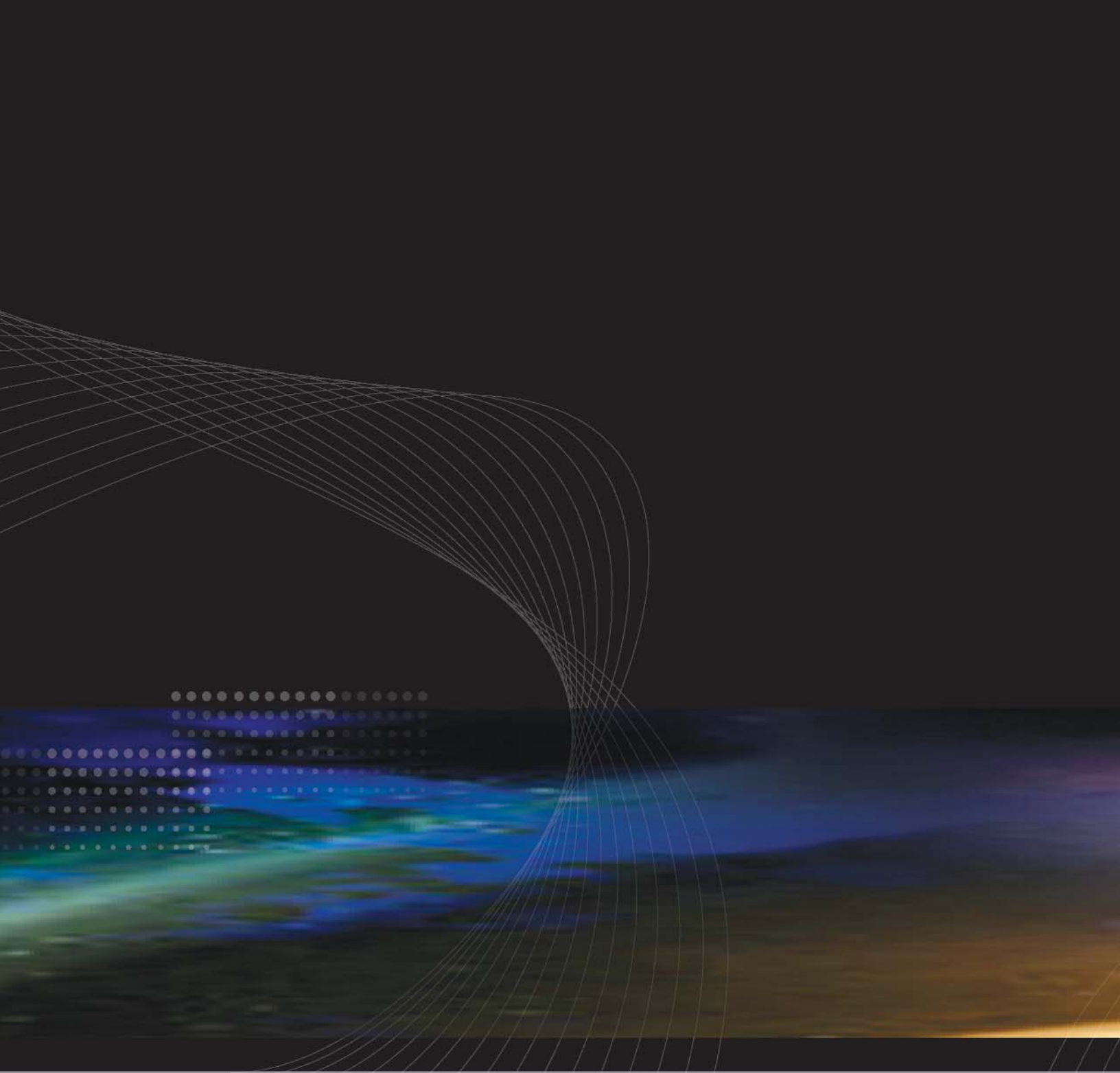
- Choose a business process and build a proof of concept. Choose a process with a high chance of immediate payback – an area of high risk or perceived weak controls.
- Analyze the business process to identify key risks and mitigating controls.
- Identify what information would indicate controls are operating effectively.
- Design test procedures to extract this information.
- Align the monitoring tests and frequency of testing with controls to be monitored.
- Implement test procedures.
- Evaluate exceptions and report results.
- Take appropriate corrective action.
- Modify testing for changes resulting from corrective action.
- Repeat this approach in other business processes or extend the monitoring in the current process.

SymSure for IDEA has been designed with a focus on ease-of-use to enable organizations to “do it yourself”. However if you want our help, our highly trained team of specialists are here for you.

SymSure for IDEA is designed to work in all business and government organizations across all business processes. Your distributor partner can jump start your implementation with a library of predefined business rules and tests.



THE PERFECT MATCH



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