

AGENDA**DATA
ANALYTICS
(DA)**

- **WHY DA**
- **REQUIREMENT & GUIDELINE**
- **WHAT IS DA**
- **IMPORTANCE OF DA**
- **V's Of BIG DATA**
- **JOURNEY**

**DATA
ANALYTICS
IN INTERNAL
AUDIT**

- **WHY DA IN INTERNAL AUDIT**
- **IMPORTANCE OF DATA ANALYTICS**
- **USAGE OF DA**
- **EMBEDDING DA**
- **APPROACH OF DA**
- **DA IN VARIOUS DOMAIN**
- **CHALLENGES IN DA**
- **CASE STUDIES**

**DATA
ANALYTICAL
TOOLS**

- **WHY DATA ANALYTICAL TOOLS**
- **DA TOOL SELECTION**
- **VARIOUS ANALYTICAL TOOLS**
- **PROS & CONS**
- **ROLES & RESPONSIBILITIES**

**AUDIT
MANAGEMENT
SOFTWARE**

- **AUDIT MANAGEMENT SOFTWARE**
- **FLOW OF AMS**
- **TOOLS OF AMS**
- **BENEFITS OF AMS**



DATA ANALYTICS

requirement | global standards & guidance

**IPPF STANDARD 2300
PERFORMANCE
ENGAGEMENT**

“Internal auditor must identify, analyze, evaluate, and document sufficient information to achieve engagement’s objective”

**G_{TAG} 3
CONTINUOUS
ASSURANCE**

“Helps auditors to identify and assess risk, as well as establish intelligent and dynamic threshold that respond to change in organisation”

**ICAI GUIDANCE NOTE:
DATA ANALYTICS AND
CONTINUOUS CONTROLS
MONITORING**

“The time has come for auditors to:

- Use data more intelligently to deduce critical business insights
- Build a framework for data, people and technology to administer analytics”

**G_{TAG} 13
FRAUD PREVENTION
& DETECTION**

“Helps client situational analysis, assess background, execute query and baseline reports and integrate fraud detection approach”

**IPPF STANDARD 2310
IDENTIFYING
INFORMATION**

“Internal auditors must identify sufficient, reliable, relevant, and useful information to achieve the engagement’s objectives”

**G_{TAG} 16
DATA ANALYSIS
TECHNOLOGY**

“DA used by the auditor to identify, gather, validate, analysing and interpreting various form of data”

**PA 2320-1
ANALYTICAL
PROCEDURE**

“Analytical procedure involve studying and comparing relationship among financial and non financial information”

**PA 2320-4
CONTINUOUS
ASSURANCE**

“Analytical procedure involve ratio, trend, regression analysis, reasonable test, period-to-period comparison, comparison with budgets, forecast, and external economic information”





“Data Analytics Involves processes and activities designed to obtain and evaluate data to extract useful information”

ISACA Data Analytics – A Practical Approach

“Data analysis technologies are computer programs the auditor uses as part of the audit to process data of audit significance to improve the effectiveness and efficiency of the audit process. When data analysis is being used, the overall objective and scope of an audit does not change. Data analysis must be seen as another tool that can be used to achieve the objective of the specific audit”

GTAG -16

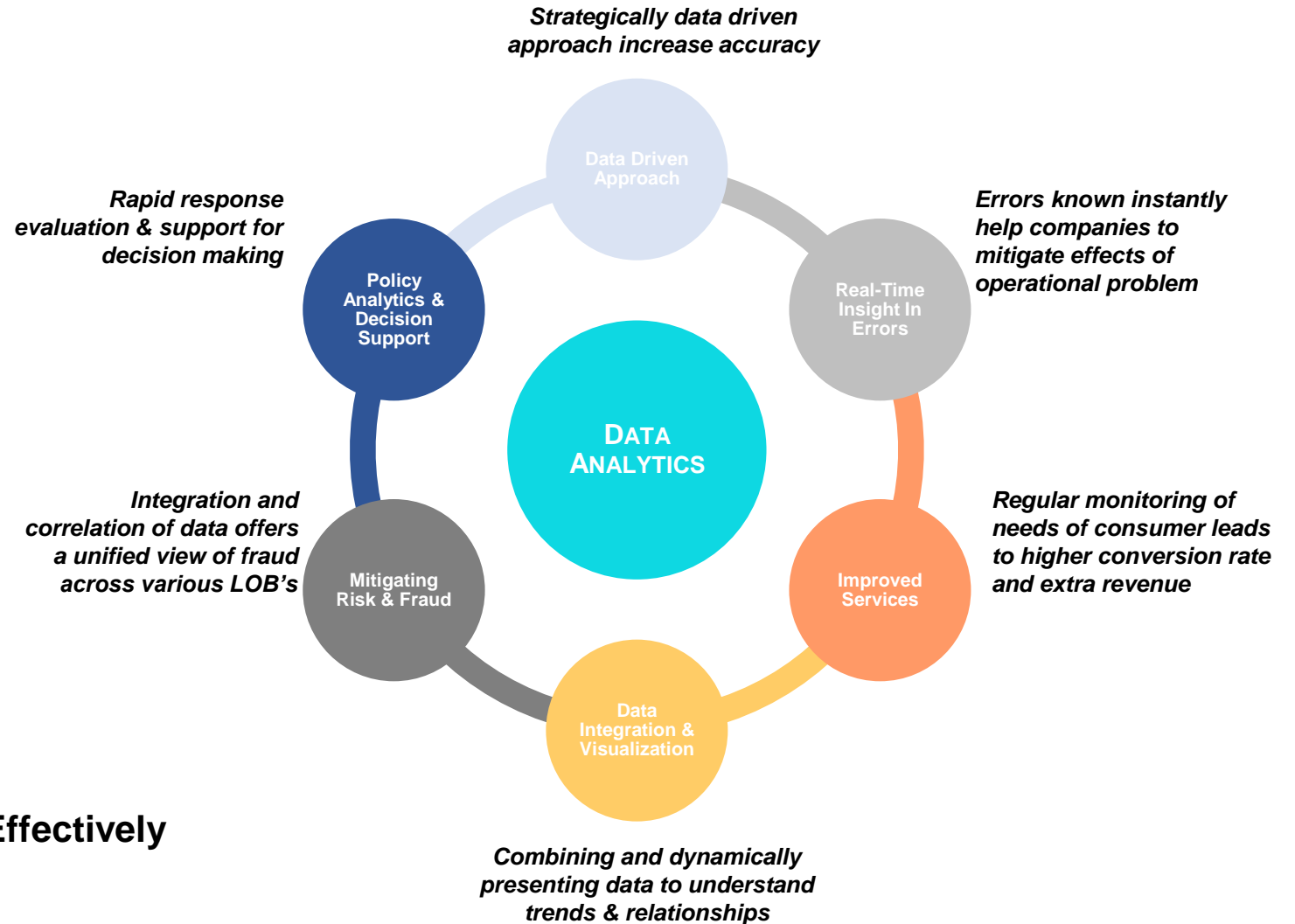
- **RISK FOCUSED**
 - Quantified data-driven risk assessment for both periodic high-level audit plans and individual audit planning
 - **Deploying resources to high-risk areas** by more quickly identifying potential issues across a population
 - **Improves fraud detection process**

- **INCREASE EFFECIENCY**
 - **Automates manual testing activities**
 - Improves audit planning by automating collection of background data and analyses
 - Improves the overall impact of resources spent after implementation automating and standardizing data routines
 - **Repeatable audit testing steps** that can be used for follow-up audits, future audits, and other special audit projects
 - Cost-effective auditing across disparate system

- **IMPROVES ASSURANCE**
 - **Full population analysis** and testing to reduce sampling, errors, and risk miscalculations
 - Offers quantified result
 - Comprehensive insight into operation by identifying actual error
 - **Identify trends not otherwise identifiable through traditional audit procedure**
 - **Collaboration of Internal audit and management to continuously monitor high risk areas**

why | data analytics

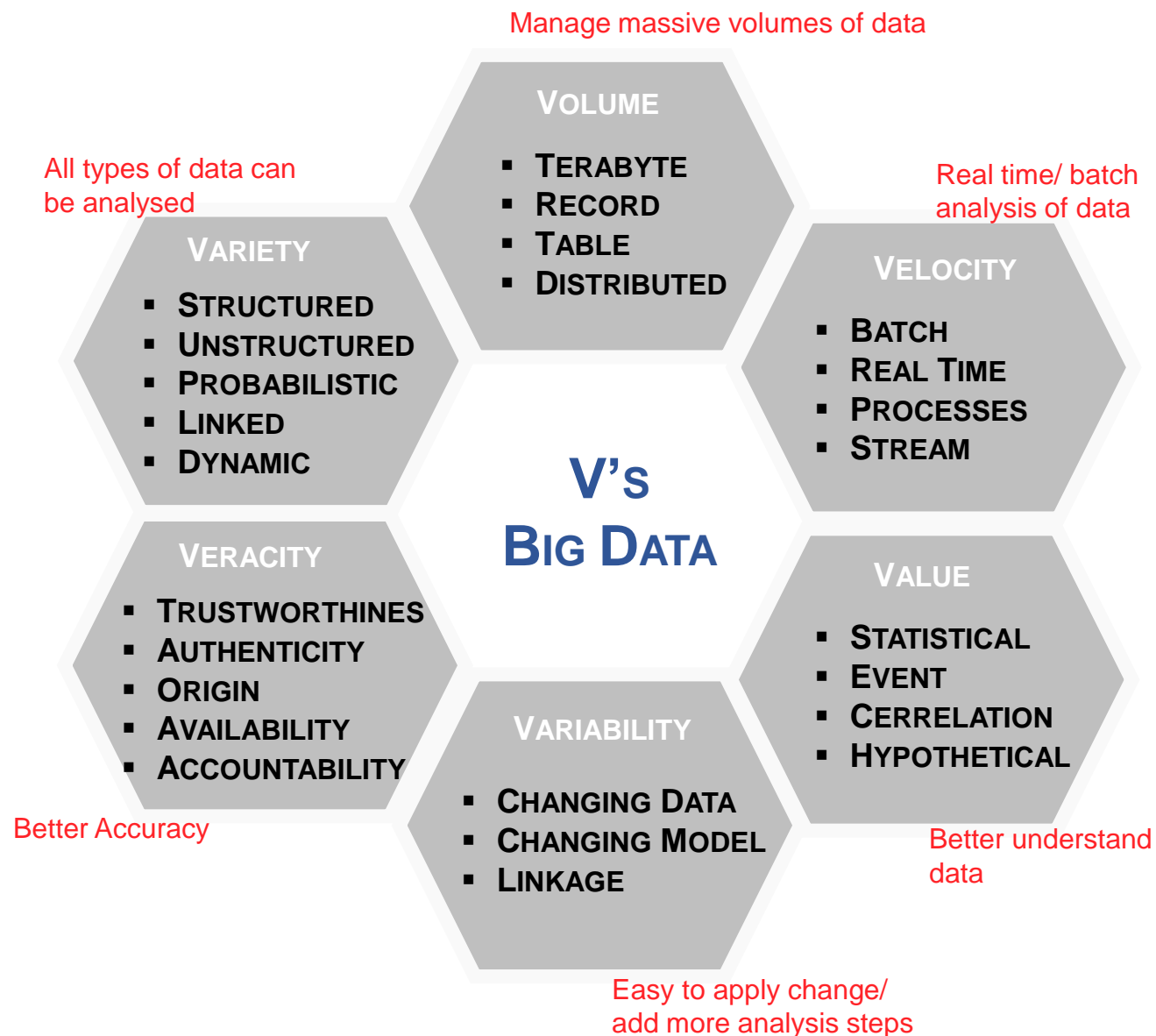
- To Solve Business Problem
- Increase Efficiency in Process
- Performance Improvement
- Business Intelligence
- Identify Customer Insights
- Fraud Detection
- Risk Analysis
- Measure Policy Compliance
- Determine Whether Controls Operating Effectively



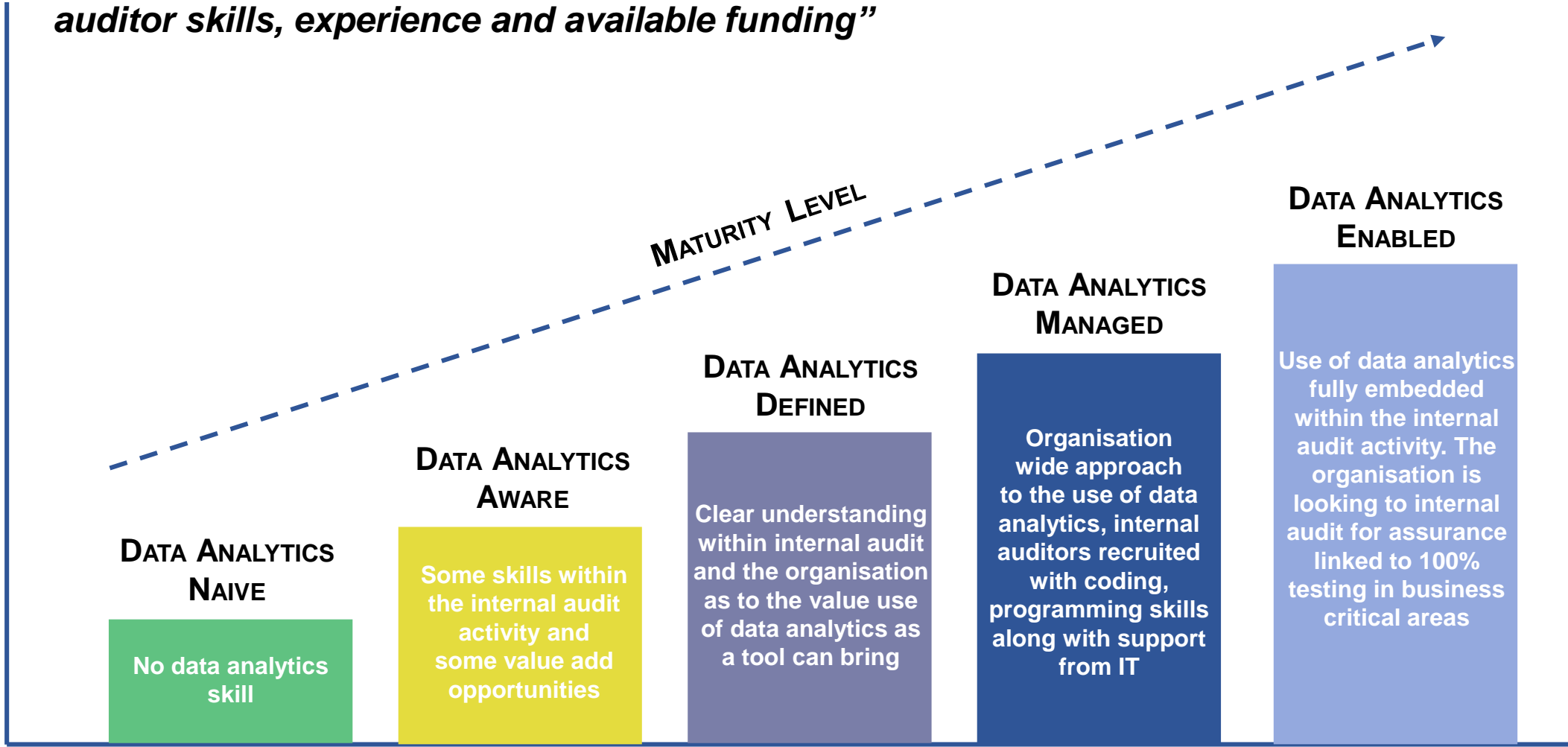
“Large, quickly growing or varied types of information”
ISACA White Paper – January 2014

“Big Data consists of extensive datasets, primarily in the characteristics of volume, variety, velocity, and/or variability that require a scalable architecture for efficient storage, manipulation, and analysis”
National Institute of Standards and Technology (NIST)

“Big data is the term increasingly used to describe the process of applying serious computing power—the latest in machine learning and artificial intelligence—to seriously massive and often highly complex sets of information”
Microsoft

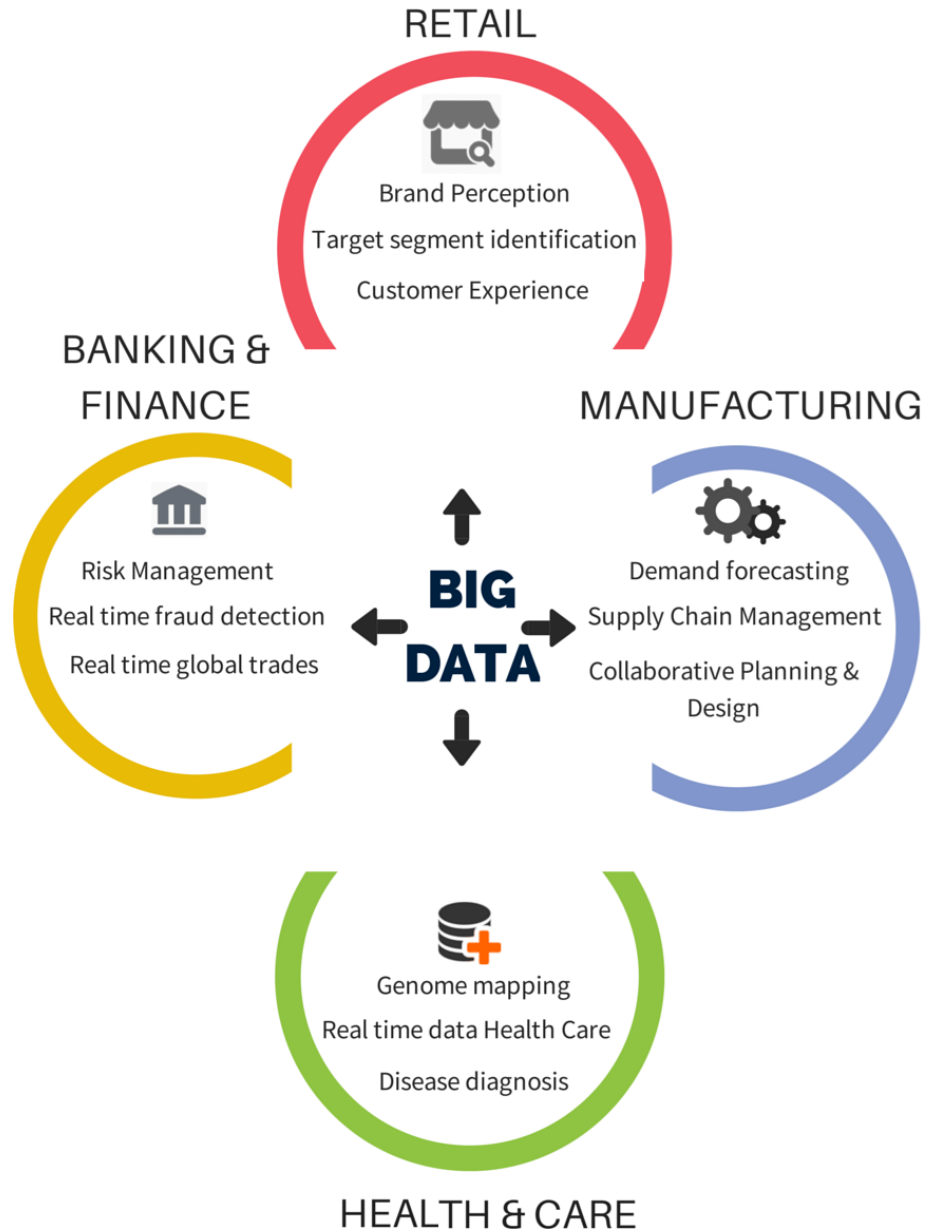


“Data analytics journey linked to business requirements, assurance, internal auditor skills, experience and available funding”





DATA ANALYTICS IN INTERNAL AUDIT



IA DEPARTMENT LEVERAGE DATA ANALYTICS TO:

- Identify additional risks
- Better understanding of existing risks
- More assurance by wider coverage
- Insight to management

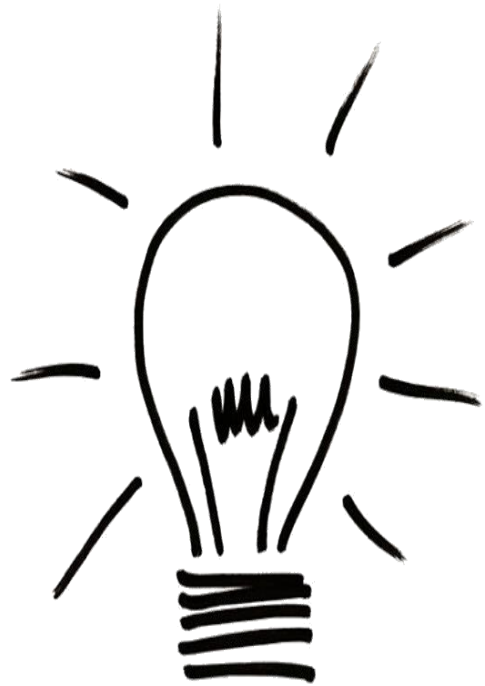
AREAS OF BENEFIT:

- Sales & operations
- Finance & accounting
- Order to cash
- Procure to pay
- Legal & regulatory compliance
- IT infrastructure

“Most commonly, auditors use data analytics for fieldwork and engagement planning, and use the results to identify anomalies and test controls”

- COMPLIANCE**
- Assess compliance to regulatory requirements
 - **Identify poor data quality and integrity** around various data systems that are key drivers to non-compliance risks
 - Evaluate reports like expense reports, tax transactions, quality parameters and map them against regulatory requirements

- FRAUD,
RISK ASSESSMENT,
DETECTION &
INVESTIGATION**
- Identify areas at high risk of fraud and assess controls
 - Highlight data anomalies that pose the greatest financial and / or reputational risk to the organization
 - Investigate the symptoms of an asset misappropriation scheme to answer the “who, what, when, where” questions
 - **Identify items like ghost employees, potential false suppliers, and related parties or employee-supplier relationships**



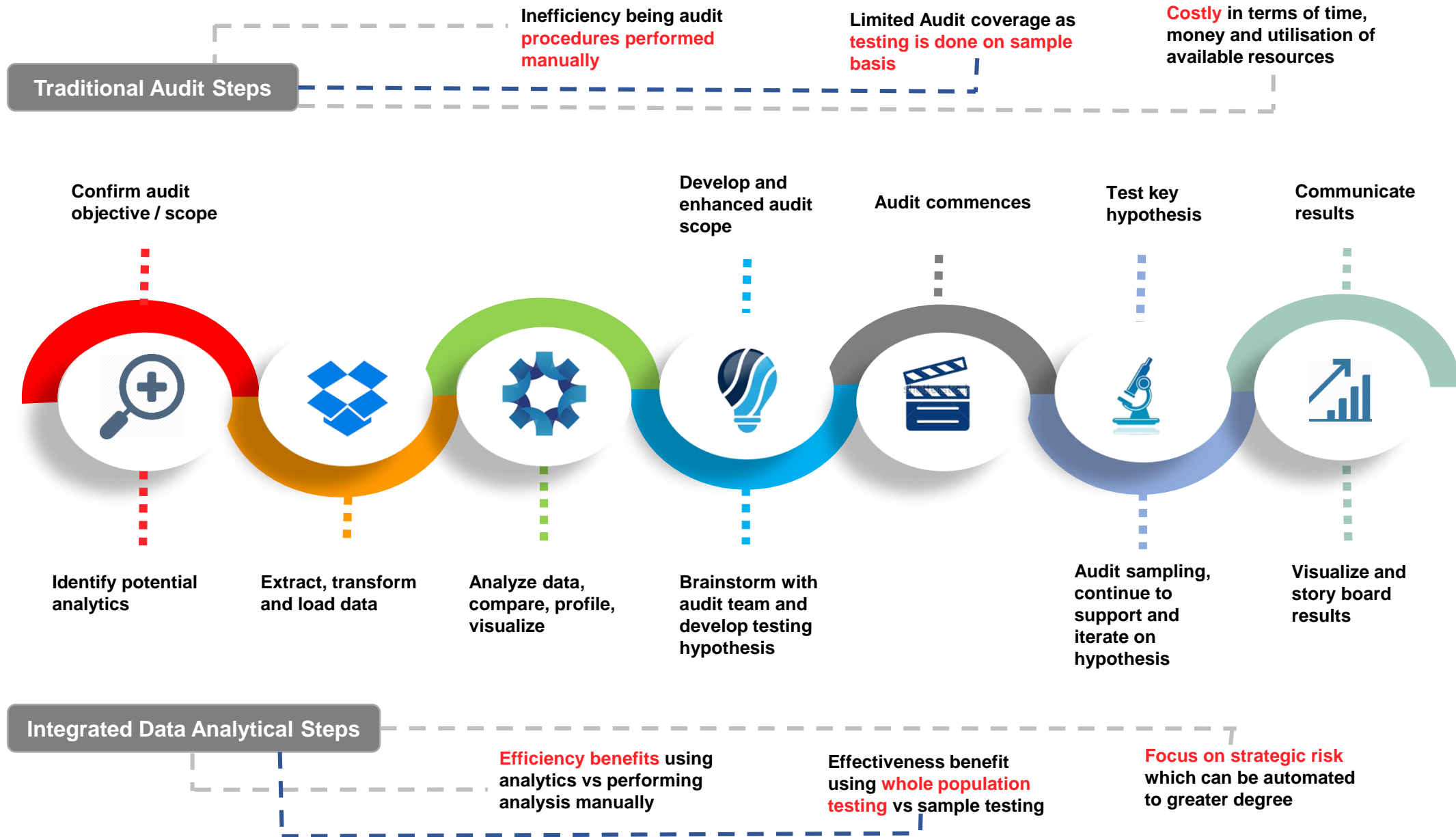
OPERATIONAL PERFORMANCE

- Identify key performance and key risk indicators across departments and business lines
- Analyse performance against defined KPIs and SLAs
- Helps to identify low performance areas and process non compliances.
- **Perform analysis like spend analysis e.g. payment timing, forgone early-payment discounts and payment efficiency, duplicate payment analysis and recovery, revenue-assurance analysis, slow-moving inventory analysis etc**

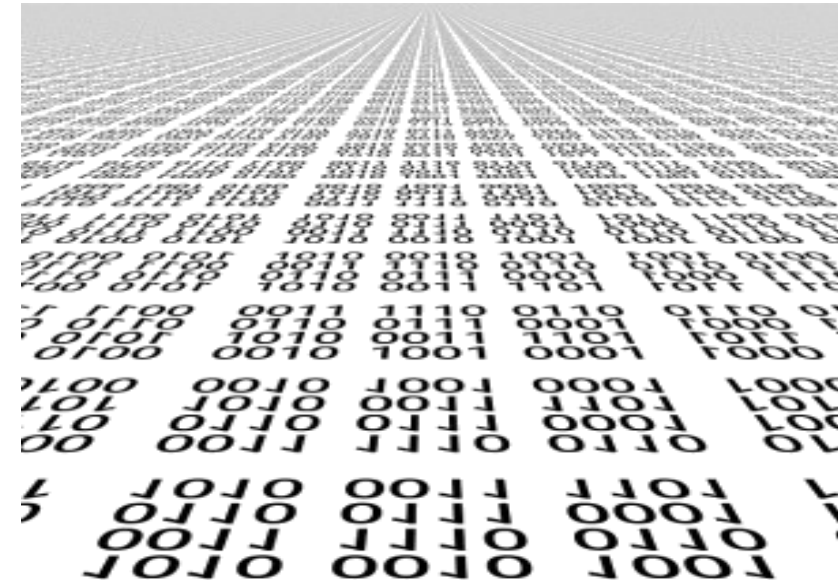
INTERNAL CONTROL

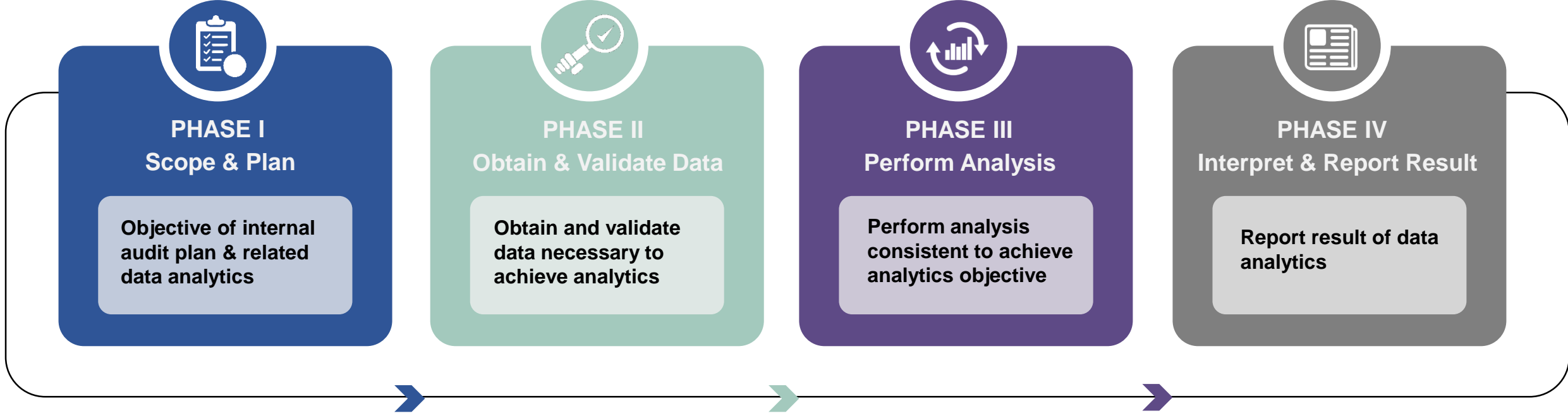
- Assess control performance and find exceptions and identify potential outliers that would indicate control failures or weaknesses
- Identify gaps which helps to identify type of control to be implemented
- **Various analysis like control account reconciliations, segregation of duties analysis, user access analysis**
- Timely action and process fixes can be recommended

embedding data analytics in IA process



- Identification of data requirement to be raised
- Identification of field, data type and record required for analysis
- Data should be as per requirement raised
- Review of data provided by client extracted from system
- Validation of accuracy and completeness of data
- Data format should be importable to data analytical tools
- Identification of data analytics to be performed
- Expected output of data analytics
- Identification of red flag scenarios / trends



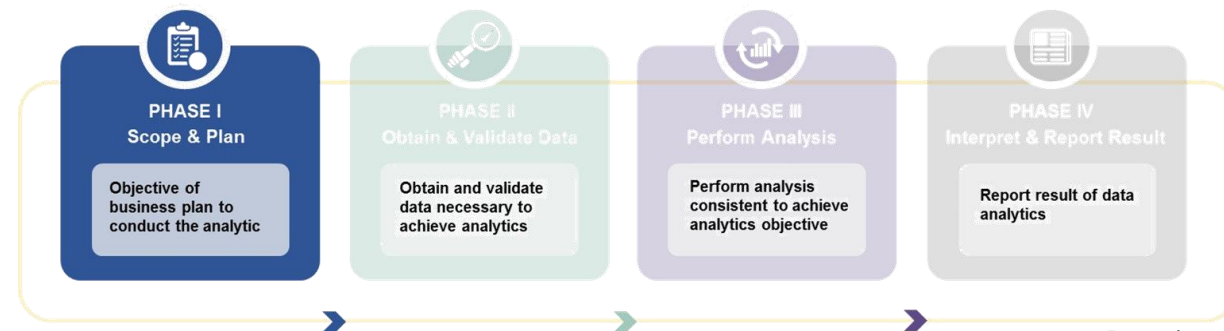


KEY ACTIVITIES

- Identification Of Objective
- Determine Approach
- Identification Of Required Data Element
- Discuss Approach With Data Owners
- Identification Of System
- Plan, Prioritize And Document Test

DELIVERABLES

- Analytic Requirements
- List Of Data Source
- Expected Outputs
- Resource Plan
- Timeline & Estimated Effort

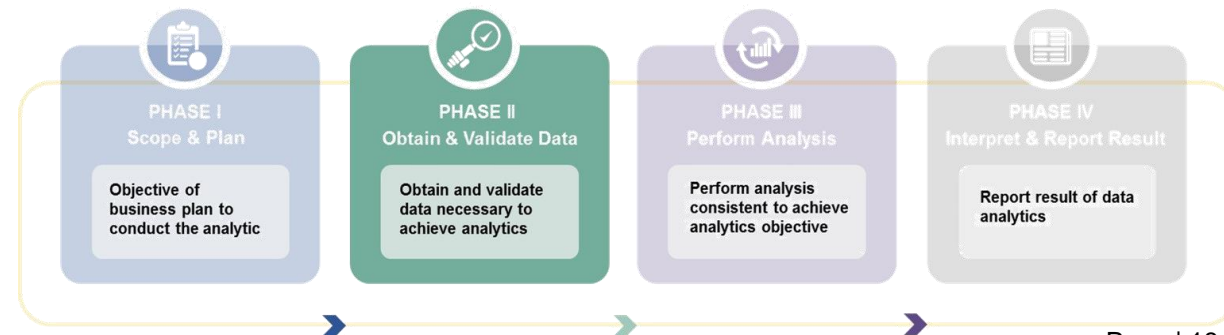


KEY ACTIVITIES

- Develop Request For Data
- Determine Method(s)
- Facilitate Delivery & Storage Of Data
- Verify Completeness & Accuracy Of Data
- Identification Of potential Gaps

DELIVERABLES

- Formalized Data Request
- Verification Of Receipt
- Functionality Of Required Data Sets
- Established Data & Script Repositories
- Risk of Potential Red Flags



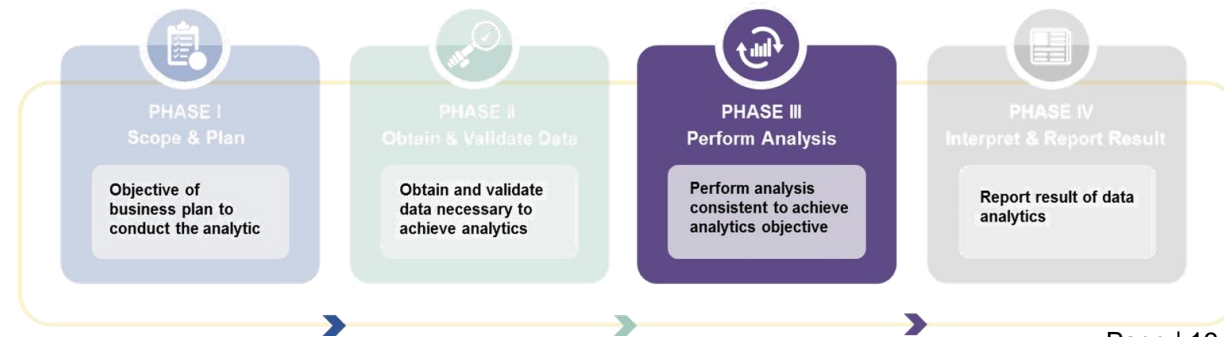
phase – iii | perform analysis

KEY ACTIVITIES

- Finalisation Of Analysis Approach
- Develop Test Scrip & Queries
- Execute Test Scripts
- Interpret & Analyze Results

DELIVERABLES

- Documented Test Scrip & Logs
- Detailed Analysis Of Data Sets & Outputs
- Identification of Gaps

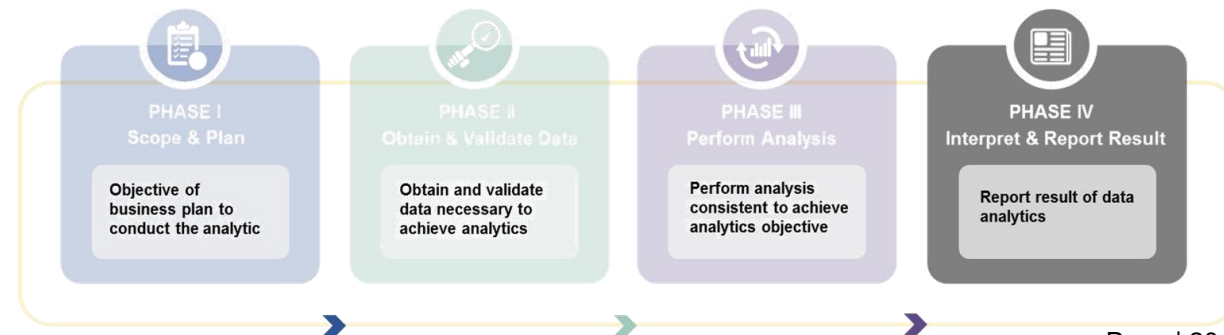


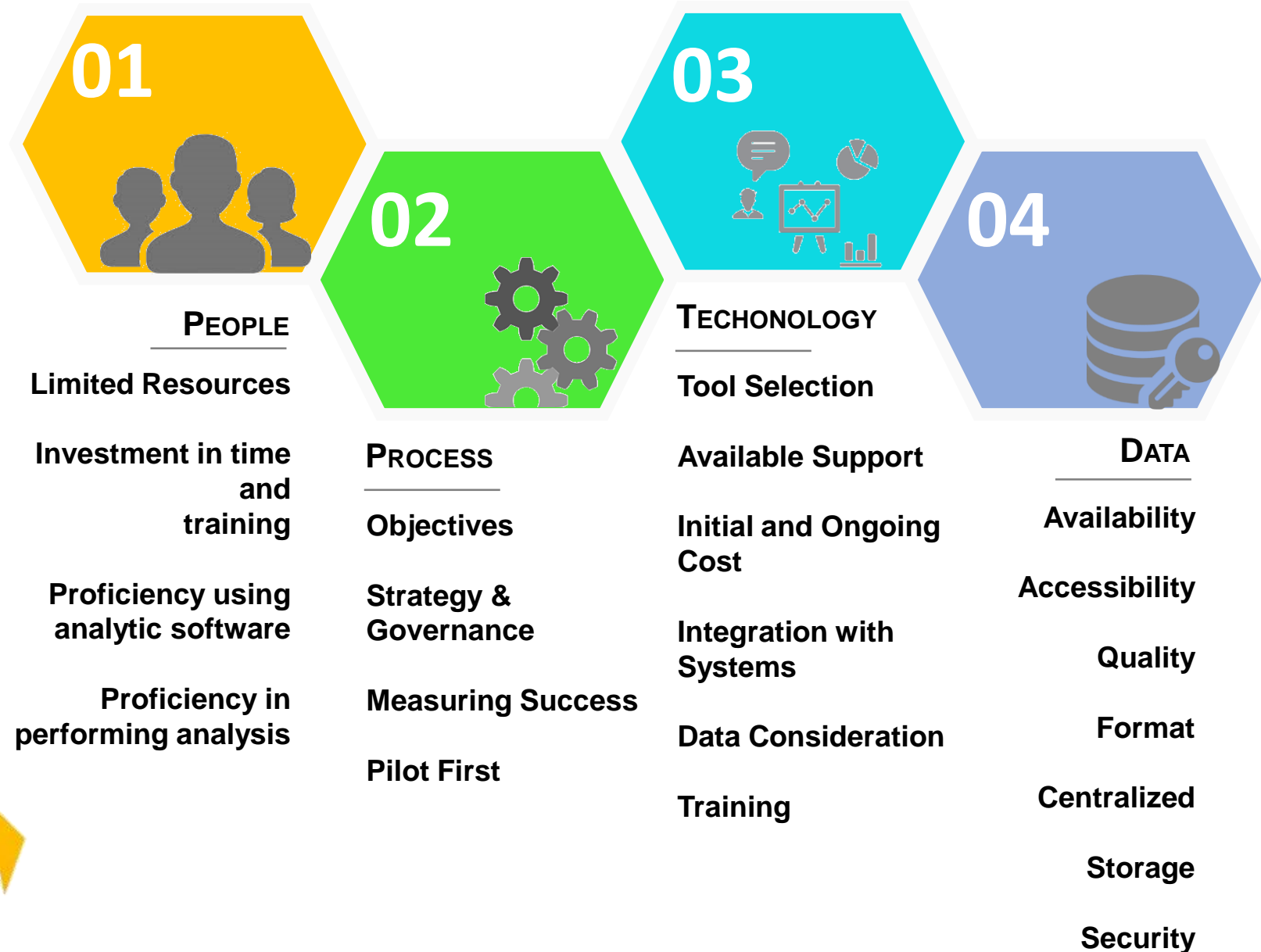
KEY ACTIVITIES

- Evaluate & Summarize Analysis Results
- Assess Results Against Analytic Objectives
- Document All Script & Queries
- Move Script & Queries Into Established Repositories

DELIVERABLES

- Identification of Risk on basis of Observation
- Final Report On Results
- Presentation To Management
- Documented Scripts & Queries







DATA ANALYTICS TOOLS

imperative features | data analytics tools

- Analyze entire data population covering the scope of the audit engagement
- Makes data imports easy to accomplish and preserves data integrity
- Allows for accessing, joining, relating, and comparing data from multiple sources
- Provides commands and functions that support the scope and type of analysis needed in audit procedures
- Generates an audit trail of analysis conducted that is maintained to facilitate peer review and the context of the audit findings
- Supports centralized access, processing, and management of data analysis
- Requires minimum IT support for data access or analysis to ensure auditor independence
- Provides the ability to automate audit tasks to increase audit efficiency, repeatability, and support for continuous auditing



data analytics tool selection | checklist

| Need: 0 = Needless; 1 = Nice to Have; 2 = Desirable; 4 = Mandatory | | |
|--|---|------|
| S No. | Objective | Need |
| 1 | Software is easy to learn and use | |
| 2 | Competitive advantage | |
| 3 | Minimize reliance on IT professionals | |
| 4 | Improve work accountability, responsibility, and supervision | |
| 5 | Enforces production program change controls | |
| 6 | Reliability: bug free, speed, work like a professional | |
| 7 | Portability: runs on a laptop | |
| 8 | Scalable: grow from desktop to server without learning new software | |
| 9 | Data integrity and security: client data is protected from auditor change | |
| 10 | Collaborative features | |
| 11 | Supports development of automated and continuous programs | |
| 12 | Compatible with electronic work papers | |
| 13 | Improves documentation of audit work completed | |

**Illustrative of ranking matrix for 52 points data analysis software selection
GTAG - 16*

data analytics tools

DESKTOP TOOLS



Microsoft Excel



Microsoft Access

SPECIALISED DATA ANALYTICS VISUALISATION SOFTWARE



Tableau



Qlikview /
Qlik Sense

SPECIALISED AUDITING SOFTWARE



ACL



IDEA



Arbutus



SAS

REPORT WRITER



Cognos



Business
Objects

SERVER BASED TOOLS



SQL

pros & cons data analytics tools



DATA ANALYTICS SOFTWARE WILL:

1. Handle Large Data Efficiently
2. Integrate With Big Data
3. Wide Array Of Analytical & Statistical Function
4. Relatively Easy To Program
5. Log Procedure Performed On Data
6. Easy Run-Analysis

INDUSTRY ANALYTICAL TOOLS

- ACL
- LAVASTORM
- TABLEAU

PROS

- Robust built-in function
- Run scheduled analytics
- Combined data from many system

CONS

- Manually configure connection
- Table relationship not established
- Additional cost
- Learning curve
- All or nothing access to data

INTEGRATED TOOLS

- SAP BUSINESS OBJECT
- PS QUERY TOOLS

PROS

- Integrated security
- Table relationship established
- Run schedule analytics

CONS

- Impacting production system
- Limited query organization options

AUDIT MANAGEMENT & STAFF

- **Comprehensive understanding of audit requirements**
- Identify opportunities to use data and conduct analysis
- Phased implementation of data analytics
- **Identification of red flags and data analysis steps and clear understanding of expected output**
- Focus on solving audit related issue

DATA ANALYTICAL SME


- Proficient in using DA tools
- **Able to design queries**
- Understand and process data easily
- Experienced auditor
- Problem solving skill
- Knowledge of advanced statistical topics & modelling
- **Ability to visually present data analysis results**


DATA SPECIALIST


- **Strong programming skills**
- **Coding proficiency**
- Data base administration
- System analyst
- Has built applications
- Core IT related functions in querying, data extraction, cleansing, & manipulation


Audit Management Software helps audit team eliminating manual process, reduces risk of error and save time allowing audit team to add more strategic value to business


- Better way to manage audits
- **Designed to simplify and efficiently automate the workflow**
- **Collaboration of process**
- Everything you need is in one system (planning, fieldwork, discussion, request and remediation plan automatically capture in audit tool)
- **Providing audit trail for future reference**
- Submit all request directly in audit tool organized during planning and field work
- One email with aggregated request prevent important request from getting lost
- Add coaching notes and tasks to order project and system will automatically e-mail to team member for better collaboration
- **Sign off from work paper and forward it to receiver in audit tool**
- Reviewer receives automatic email notification to start review process
- Keeps remediation plan on target
- **Issue and management plan tracked directly in AMS tool**
- **Allowing auditor to set up automated reminder to business team to execute on action plan**


01  **DASHBOARD**
Real-time completion status of ongoing audits at all locations at a single glance.


02  **AUDIT PLANNING**
Plan Annual Audits effectively by selecting audit areas based on control effectiveness.


03  **AUDIT SCHEDULING**
Create Audit plan by assigning Audit Areas to Auditors and by providing start and end date for each audit area


04  **AUDIT WORKSPACE**
Auditors get a central workspace to manage all audit areas assigned to them. Keep all information of an audit area centralized at one place


05  **AUDIT PROGRAM REPOSITORY**
Audit program repository helps in achieving high quality audits each and every time


06  **AUDIT PROGRAM**
Activity associated risks with the activity, existing controls in place and its effectiveness.


07  **PEERS**
Share audit program with peers to get peer feedback or to take inspiration from peer audit program


08  **ISSUE ENGAGEMENT LETTER**
Inform auditees through a formal announcement letter created and sent


09  **WORKING PAPER & FINDINGS**
Create work paper and findings for an audit program. Update fieldwork and findings for each control, policy or procedure evaluated

10  **ATTACHMENTS**
Easily share files, documents and images with Auditors, Auditees and Management. Supports all popular file formats

11  **OBSERVATIONS**
Capture complete observation details such as observation title, observation details, type, category, escalators, impact, short observation, recommendations, etc.

12  **WORKFLOW**
better process control and enhance audit efficiency with in-built work flows such as audit program review, observation review, recommendation action plan review

13  **REMINDER & ESCALATION**
Automatically trigger escalations by defining the number of days from due date of activity

14  **REPORT**
Ready-to-present reports such as Audit Program, Work Paper, Observation Details and report for Audit Committee, Status of Annual Audit Plan, etc.

benefits | audit management software

STANDARDIZED AUDIT EVALUATION TOOLS

- AUDIT CHECKLIST
- EVALUATION CRITERIA
- TRACKING METHODOLOGY
- CORRECTIVE ACTION

TRACKING

ENHANCED PRODUCTIVITY

- IMPROVED QUALITY
- REDUCED AUDIT
COMPLETION TIME
- HEIGHTENED OVERALL
PERFORMANCE

EASY CUSTOMIZATION

- PROCESS AUDIT
- FINANCIAL AUDIT
- SAFETY AUDIT
- SYSTEM AUDIT
- COMPLIANCE AUDIT
- EXTERNAL AUDIT

AFFORDABLE

- REDUCED AUDIT TIME
- OPTIMIZING REVENUE
- STRATEGIC VALUE
- CLOUD BASED SOFTWARE

FEW ERRORS

- AUTOMATION OF TASK
- SEAMLESS INTEGRATION
- AUTOMATIC TRACKING
OF AUDIT ACTIVITIES

GLOBAL APPLICATION & EXTENSIBILITY

- CONDUCT AUDIT REGARDLESS OF
LOCATION
- MAINTAIN STANDARDIZATION
- CULTURAL COMPETENCY DURING DESIGN
PHASE





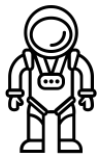
AUDIT PLANNING

- Plan audits effectively by selecting audit areas based on control effectiveness.
- User can develop any number of plans over any time horizon (be it 12 months, 3 years or just next quarter)
- Generate performance report which compare any chosen audit plan with what has actually happened
- Different type of audit plans for multiple locations can be planned seamlessly
- Keep track of planned, unplanned, dropped, ongoing and completed audits
- Populate risk library with objectives, risk and controls
- Facilitates identification of resources for performing audits
- Detailed information on each team member how long they work during the week
- Provision of non-audit items such as travel, training, vacations etc.



AUDIT SCHEDULING

- Create audit plan by assigning audit areas to auditors and by providing start and end date for each audit area
- Make use of gantt charts to allocate audit over defined period
- Allows planned and actual productivity of each member of audit team
- Option to track estimated project cost
- Ability to search team for specific skills, credentials, experience to meet the need of project



AUDIT WORKSPACE

- Collection point for all information related to audit
- Auditors get workspace to manage all audit areas assigned to them
- Keep all information of an audit area centralized at one place
- Data from each checklist is aggregated and displayed on observation tab
- Documentation tab to track audit agendas, cover letters, etc.
- Information tab includes information about the audit



AUDIT PROGRAM REPOSITORY

- Audit program repository for various processes
- Relevant audit programme can be pulled into the audit conducted and modified as per the updated process understanding
- Auditor can make use of these repositories at any time while conducting audit



AUDIT PROGRAM

- Enable creating audit program from scratch or use already saved audit program in repository
- Link activity, associated risk, existing control in place and its effectiveness
- Ability to see progress of audit programme throughout the audit
- Audit program documents are dynamic and can be scoped, analyzed and reported at all levels
- Allows sending audit program for review to head auditor or peers
- Status against audit programme can be monitored



PEER REVIEW

- Share audit program with peers to get feedback
- Allow peer review collaboration of reports and submit them for approval
- Review comments can be directly updated into system



ISSUE ENGAGEMENT LETTER

- Inform auditees through a formal announcement letter created and sent from AMS



WORKING PAPER & FINDINGS

- Update fieldwork for each control, policy or procedure evaluated
- Automatic referencing of working paper to notes
- Allows hyperlinking across all applications
- Referencing of files stored outside the database
- Enables team member to sign off particular audit observation / query memorandum and forward it to reviewer



ATTACHMENTS

- Keep all audit files in one place
- Share files and documents with auditor, auditee and management
- Visibility of documents stored in relevant file
- Allows drag and drop electronic files including emails from MS Outlook
- Supports all popular formats



OBSERVATION

- Create observation related to control, policy and procedure
- Capture complete observation details such as details, type, category, impact, recommendations etc.
- Fetch list of open observation by audit area, auditee or department
- Track status of all observations based on management action plan



WORKFLOW

- Better process control and enhance audit efficiency
- In-built workflow such as audit program review, observation review and management action plan review
- Configurable workflow automates review and approval process



REMINDER & ESCALATION

- Reminders to update status on pending action plan
- Automatic triggers escalation by defining number of days from due date of activity
- Completion of assigned activities with in target dates
- Effective implementation of recommendation by auditors



REPORT

- Templates for draft audit report, exit or closing meeting report
- Range of graphical report which are capable of being filtered in many different ways

Audit General information:

- ▼ GENERAL INFORMATION

Engagement Name: Name of Audit Status:

Audit Entity:

Audit Plan Brief Scope: Brief scope of audit

* Audit Sample Data Period (From): * Audit Sample Data Period (To): Audit period

* Entity: ... Add * Assessment Date:

Business: ... * Location: ...

* Track: ... * Sub Track: ...

Business Overview: Background of the process

Audit key milestones:

▼ KEY MILESTONES

TENTATIVE SCHEDULED DATES

- * Planned IDR Receive Date:
- * Planned Opening Meeting Date:
- * Planned Fieldwork:
- Planned Draft Report Date:
- Planned Exit Meeting:
- Planned Final Report Release Date:

ACTUAL DATES

- Actual Opening Meeting Held Date:
- Actual Fieldwork Started Date:
- Actual Draft Report Release Date:
- Actual Exit Meeting Held Date:
- Actual Final Report Release Date:

Capture all critical dates and milestones of the project

Audit staff details

▼ AUDIT STAFF

Engagement Auditor: ...

Engagement Partner: ...

Engagement Manager: ...

Allocate team members on the project which will be further displayed on the resource scheduling calendar

Audit intimation

▼ NOTIFICATION LIST

Email To: ...

Email CC: ...

Additionally Notify (To):

Additionally Notify (CC):

Notify To:

Notify Cc:

Notify To.:

Notify Cc.:

Scope Document: Add

IDR Document: Add

RELEASE INTIMATION MAIL

Hold Send Resend

Audit Intimation Date:

Create the intimation letter in AMS and circulate if directly to the stakeholders

Audit observations sample: Page 1

AQM Details General Information

DETAILS

AQM Title:

AQM Status:

Working Paper - (Attachment): Add

AUDIT QUERY AND MANAGEMENT RESPONSE | Add New |

| MR ID | AQM Description | Management Response | Management response status |
|------------------|-----------------|---------------------|----------------------------|
| No Records Found | | | |

ROOT CAUSE IMPACT & RECOMMENDATION

Root Cause:

Impact:

Recommendation:

NOTIFICATION

Email To: ...

Send Notification: No Send Resend

Email Cc: ...

Additional User Email:

Auditor: ...

Capture the critical details and attach evidence and workpapers

Create the audit observations in AMS which will be sent to the reviewer and then can be sent to the process owners for management comments

Audit observations sample: Page 2

▼ OBSERVATION

S.No: Rating:

Observation Title:

Observation Description:

Created By: Observation Status:

Recommendation:

▼ MANAGEMENT ACTION PLANS

| Remediation Plan ID | Plan Owner | Management Remediation Plan | Management Implementation Status | Internal Assurance Status |
|---------------------|------------|-----------------------------|----------------------------------|---------------------------|
| No Records Found | | | | |

▼ ROOT CAUSE

Root Cause Description:

Root Cause: Operating Design Organization Design People Effectiveness Technology

▼ IMPACT

Impact Description:

Impact: Compliance Financial Operational Strategic Business

Create the audit observations in AMS which will be sent to the reviewer and then can be sent to the process owners for management comments

Management action plan

Observation | **Management Action Plan** | General Information | History

- PLAN ASSIGNMENT

Observation Title: _____

Remediation Plan Title:

Plan Owner:

Function:

Other Stakeholders:

- MANAGEMENT RESPONSE / ACTION PLANS

Management Remediation Plan:

Remediation Type:

Management Response Status:

Planned Closure Date: _____

Evidence (Attachments):

Action Plan Closure Date:

Revised Date: _____

- AUDITOR PLAN RESPONSE

Auditor Status:

Comments:

- MANAGEMENT UPDATE(S)

| Created By | Revised Date | Details | Management Response / Plan Status | Last Updated |
|------------------|--------------|---------|-----------------------------------|--------------|
| No Records Found | | | | |

| Add New |

- INTERNAL ASSURANCE VALIDATION

Management Implementation Status: _____

Internal Assurance Status:

Plan Implementation Date: _____

Remediation Validated:

Management action plan received against the observations raised can be captured in AMS which can be further used for status tracking

Draft report intimation:

▼ NOTIFY FOR DRAFT REPORT

Email_To:

Email_Cc:

Additionally Notify:

Report ID: 249559

[Sample Draft Report Link](#)

Draft Report Link: | [Add New Link](#) |

Guidance - Publishing Draft Report

1. Note the above Report ID
2. Right Click Open (in new window) the Sample Draft Report Link
3. Click Modify (Report) on top of page and go to 'Filter' section below
4. Change the (existing) Report ID with the above noted Report ID. Click 'Search'
5. Save the report with a new report name (Draft Report - Report ID); Permission -> Global Report ; Click Save
6. After saving the report, copy the URL link and paste into the 'Draft Report Link' field as a Hyperlink with text "Draft report"

Notify For Draft Report: Hold Send Resend

Inherited Remediation Plan

Users:

inherited permission for AQM

users:

The draft report can be sent to the process owners for first level discussion and inputs prior to release of final report

Final Report and Audit rating

- ▾ AUDIT RATING

Audit Rating:

Executive Summary:

Annexure:

- ▾ ATTACH FINAL REPORT

Email To:

Email Cc:

Notify for Final Audit Report: Hold Send Resend

Attach Final Report | Add New |

| Name | Size | Type | Upload Date |
|------------------|------|------|-------------|
| No Records Found | | | |

Final report can be attached in AMS, the rating of the report along with high level summary can be added

tools | audit management software

TeamMate[®]
Audit & Controls Management

RSA[®] Archer GRC

MetricStream

ARC LOGICS


CASEWARE
ANALYTICS

mkinsight 

 **GP** GOVERNANCE
PORTAL
powered by protiviti

pentana 
SOLUTIONS

 **Nasdaq** Bwise

acl[™]

 **SATORICCM**
CONTINUOUS CONTROL MONITORING

 **ARBUTUS**



Sustainability is embedded in everything we do, including client services, employee relations and local community links



Thank You