

## About the Survey

The Institute of Internal Auditors' 12th Annual Internal Auditor Software Survey sought to gain a wider view of the types of technologies auditors depend on and why they have selected them.

Respondents included audit directors, chief audit executives, and IT audit directors from a broad range of industries and organization sizes, and represent 32 countries.

# The 2006 *Internal Auditor* Software Survey Results

Internal auditors around the world value ACL Business Assurance Analytics solutions to help them improve overall business performance and support compliance efforts. ACL technology allows auditors to shorten audit cycles, increase efficiencies and coverage, and reduce costs.

The 12th Annual Internal Auditor Software Survey demonstrates that ACL software is a top-ranked audit analytics solutions the world over. Year after year, ACL has consistently outperformed its purpose-built audit analytic competitors in the areas of data extraction and analysis, fraud detection, and continuous monitoring.

The following provides highlights from the Survey, which appeared in the August issue of *Internal Auditor*, published by The Institute of Internal Auditors (The IIA).

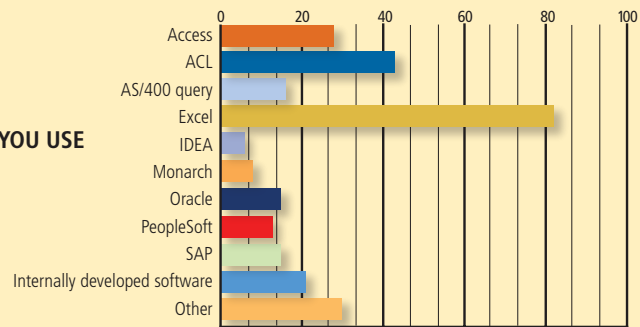
*Data analysis technology is a critical and strategic component in supporting the internal audit mandate. Using ACL software, auditors can increase the efficiency and effectiveness of their audit reviews and provide added value to their organizations by minimizing loss and improving operational processes and controls.*

*ACL technology allows direct access to all data sources and systems. This enables auditors to quickly and efficiently access 100 percent of the data without compromising system functionality, data integrity, or costly IT intervention.*

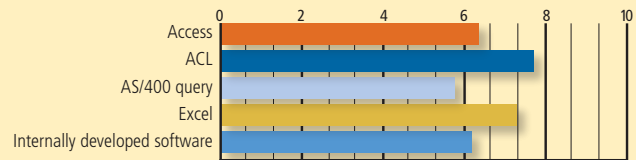
## Data Extraction and Analysis Software

### EXTRACTION

#### WHICH PRODUCT DO YOU USE MOST FREQUENTLY?\*

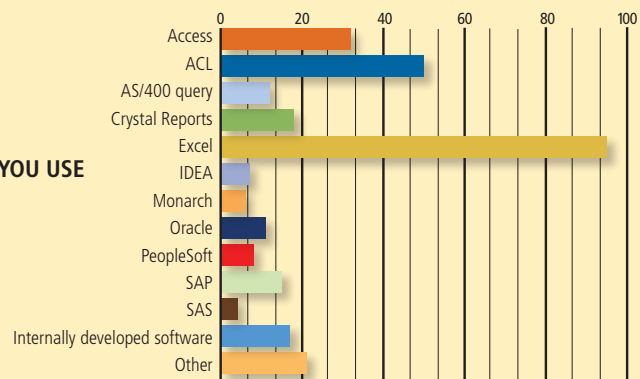


#### Overall Satisfaction 10 = Very satisfied

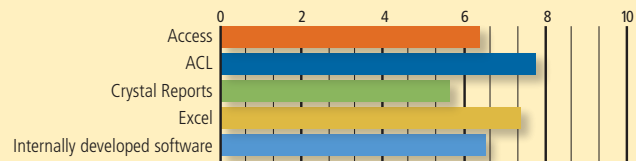


### ANALYSIS

#### WHICH PRODUCT DO YOU USE MOST FREQUENTLY?\*



#### Overall Satisfaction 10 = Very satisfied



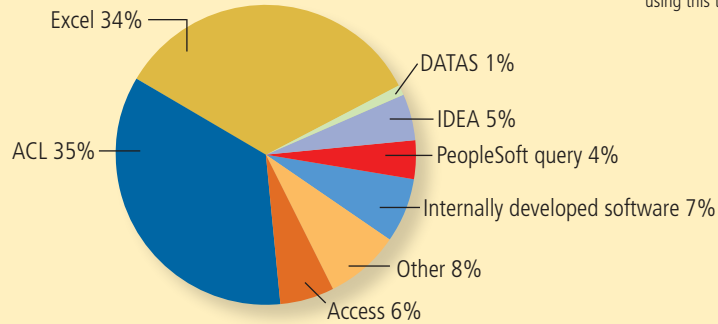
\* Data extraction chart reflects the 69 percent of respondents who use this type of software frequently or on most audits; data analysis chart reflects 81 percent of respondents. Respondents were able to select more than one product.

*Fraud takes a toll not only on the organizations that fall prey to it, but on all its stakeholders, including customers, investors and employees – particularly given today's higher standards of accountability and fiscal transparency. Using ACL technology to access and analyze unlimited volumes of data from virtually any enterprise application, organizations can quickly identify suspicious transactions that may represent fraud, error, and abuse to close loopholes before fraud escalates.*

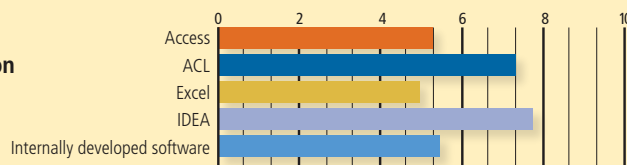
## Fraud Detection/Prevention Software

### WHICH PRODUCT DO YOU USE MOST FREQUENTLY?\*

\* Chart reflects the 50 percent of respondents who indicated they are using this type of software.



### Overall Satisfaction 10 = Very satisfied

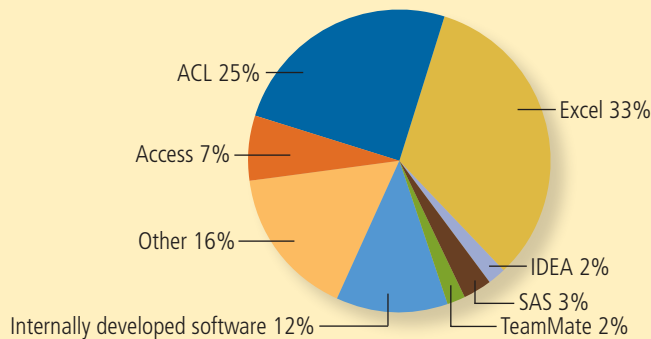


*By incorporating powerful ACL data analytics technology into a continuous framework, auditors and finance professionals can automate the analysis and testing of transactional data against internal controls and business rules. The result – independent, comprehensive insight into business processes to support compliance and identify control weakness, potential business risk, and opportunities for operational improvements.*

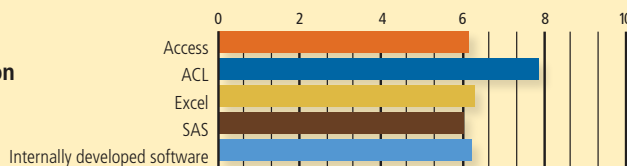
## Continuous Monitoring Software

### WHICH PRODUCT DO YOU USE MOST FREQUENTLY?\*

\* Chart reflects the 32 percent of respondents who indicated they are using this type of software.



### Overall Satisfaction 10 = Very satisfied



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### About ACL Services Ltd.

ACL is the leading global provider of Business Assurance Analytics to financial executives, compliance professionals, and auditors. Combining market-leading data analytics software and professional services expertise, ACL solutions give organizations confidence in the accuracy and integrity of transactions and the effectiveness of internal controls underlying increasingly complex business operations. Since 1987, ACL's proven technology has enabled financial decision-makers to assure controls compliance, reduce risk, detect fraud, enhance profitability, and achieve fast payback.

Our international customer base includes 70 percent of the Fortune 500 companies over two-thirds of the Global 500, the Big Four public accounting firms, and hundreds of national, state, and local governments. ACL software solutions are delivered in multiple languages in more than 130 countries to over 170,000 licensed users through a global network of ACL offices and channel distribution partners.

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