



VERSION EIGHT

Be a better auditor. You have the knowledge. We have the tools.

Improve your audit results and extend your capabilities with **IDEA's** powerful functionality. With **IDEA®**, you can lower your cost of analysis, add more quality to your work and meet the new professional requirements regarding fraud and internal control by putting the power of **IDEA** to work for you. **IDEA** can read, display, analyze, manipulate, sample or extract from data files from almost any source — mainframe to PC, including reports printed to a file.

Improve Your Auditing Performance

With **IDEA's** powerful functionality you can improve your results and extend your capabilities. Designed by auditors for auditors.

Gain the Professional Respect You Deserve

Identify control and transaction issues before they become a problem for your employer or client. Nothing improves your career prospects better than finding anomalies not previously detected!

Increase Your Value

You know how to plan and conduct an audit. Let **IDEA** help you get more work done in less time. **IDEA** has a combination of functions and features, not found in any other product, to help you work more efficiently, effectively and add more value to your organization or clients.

About **IDEA**

IDEA is used in 16 languages in over 90 countries, by major accounting firms, federal, state, provincial and local government, corporations in all industry sectors and by universities as a teaching tool. The power and functionality of **IDEA** have attracted users who are financial and internal auditors, forensic accountants and fraud investigators, financial managers, general and systems consultants, information systems professionals, educators and statisticians.

Our distributor network is dedicated to providing you with top quality service and support. Distributors provide extensive training programs including customized in-house training.

What **IDEA** can do for you:

Meet Current Audit Standards

International audit standards and standards in most jurisdictions require the auditor to test system controls and examine supporting documentation. With the increase in transaction volume arising from computerized records, auditors are not able to properly perform their work without using some form of software tool for analysis.

Improve Risk Assessment

Analytical procedures — use the Pivot Table, Summarize and Stratification analysis functions to obtain greater insight into the client's business. Use Correlation, Time Series and Trend Analysis techniques to analyze business activities.

Uncover Fraud and Money Laundering

Use Benford's Law to find inconsistent data; easily identify unusual transactions (round numbers, odd transaction dates), perform matches across files (e.g. payroll and vendor addresses), expose circumvention of approval policies (e.g. large number of transactions just below approval thresholds).

Recover Costs

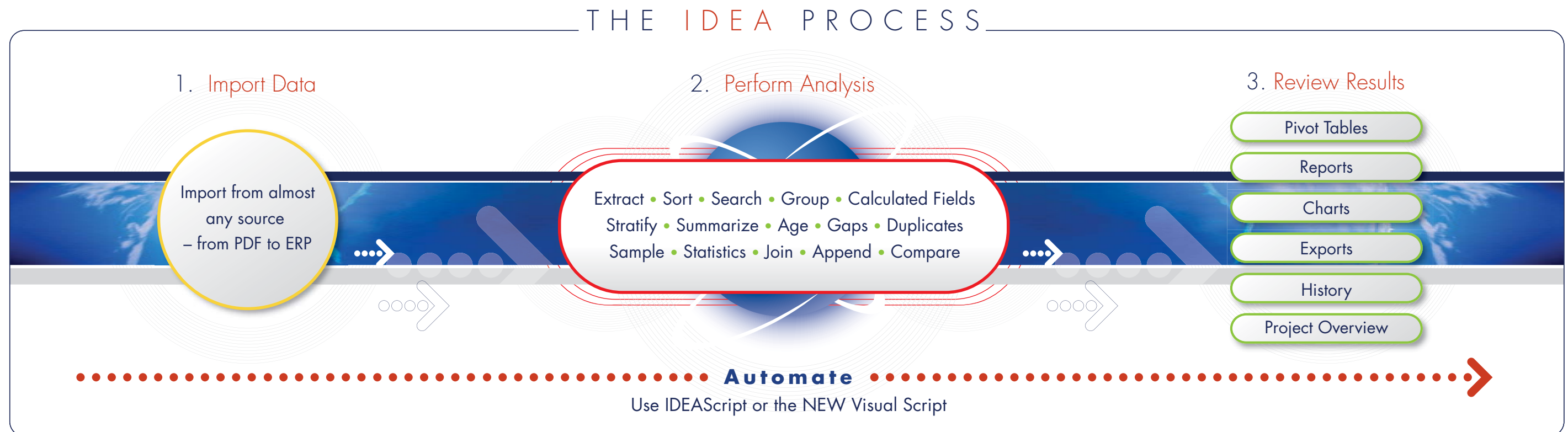
Find duplicate payments, missing invoices; improve tax compliance — avoid penalties and overpayments.

Identify Control Issues

By performing simple-to-construct exception testing you can spot internal control weaknesses and provide recommendations to your clients or employer for improvements.

About **IDEA** Licensing

IDEA is licensed using a very flexible model. You can choose from single user licenses for individual auditors or network licensing which provides for concurrent users.



You can do even more with these **IDEA Optional Components**



Data Analysis for the Enterprise

As data file sizes increase, the practicality of desktop analysis lessens and the cost increases. This is where **IDEA Server** comes in — by harnessing the power of server technology. IDEA Server provides enterprise level data analysis, with the ability to effectively process huge files, while maintaining the familiar, easy to use IDEA interface. IDEA Server is fully scalable in a fault tolerant and load balanced environment.



Improve Your Audit Effectiveness and Consistency

IDEA Smart Analyzer — Financial is a collection of basic audit tests and reports that can be run by any auditor with a minimum amount of training. IDEA Smart Analyzer — Financial is installed within IDEA with full online help and easy to follow dialog boxes, making it a simple task to deploy within your firm or audit department. Improve your audit effectiveness and consistency with prepackaged audit tests for general ledger, accounts receivable, accounts payable, inventory and fixed assets.

www.caseware-idea.com



CaseWare IDEA Inc.

469 King Street West, Suite 200
Toronto, Canada M5V 1K4

IDEA is a registered trademark of CaseWare International Inc.

CaseWare IDEA Inc. is a privately-held software development and marketing company, with offices in Toronto and Ottawa, Canada, related companies in The Netherlands and China, and distributor partners serving over 90 countries.