



EXE Group

# Internal Audit

Outsourcing / Co-sourcing



## EXE Group

Your independent resource for a broad range of Internal Audit services



### EXE Group

is the leading company providing services in scope of Internal Audit. EXE Group provides support and maintenance for any kind of organization. We deliver a vast array of service solutions for your business and your shareholders / stakeholders

EXE Group professionals are recruited from Big4 consultancy companies, financial institutions, productivity and public sector. EXE Group is an admitted adviser in scope of Internal Audit rules implementations, risk assessment, Business Continuity Plans and Sarbanes-Oxley Act compliance processes.

Additionally we provide due diligence audits and assure advising services in scope of managerial accounting.

Our references testify best about the quality of our services.

Why companies do need and choose professional Internal Audit Outsourcing?

- Public financial sector requirements caused by polish law and regulatory,
- International regulatory requirements (Sarbanes-Oxley Act),
- Requirements imposed by parent company,
- Operational controlling provided by the control unit accepted and appointed by the Bard of Managers,
- Exclusion of the all irregularities, frauds and deficiencies within structures and processes of any organization,
- Business strategy and aims achievement assurance,
- Operational and financial risks assurance,
- Fully comprehensive business continuity assurance,
- Best practices of management, accounting and financial controlling implementation.

We observe significant growth of Internal Audit Outsourcing services since 2002 both in public and commercial companies and institutions. However maintenance of fully independent and professional operating Internal Audit Department is expensive and often impossible. Based on EXE Group experience we observe also growing trend of renting EXE Group specialists and experts.

- **Internal Audit Outsourcing** – fully independent and professional Internal Audit services on demand of the Board of Managers.
- **Internal Audit Co-sourcing** – cooperation, renting our experts to Internal Audit Departments in your company. Supply with new technology solutions and methodology in scope of your operational, IT, financial audits.

EXE Group is the only company that can bring measurable added value to your activity.



## EXE Group services



### ■ Risk estimation and management

- The business processes and the Board's strategy identification,
- Analysis of identified business processes,
- Operational risks identification and estimation,
- Existing controls identification and testing,
- Submitting of all outcomes of the examination process in the form of risk matrix to the Board of Management,
- Risk qualification and estimation. Identification risks needed to be covered,
- Risk management and monitoring,
- Others.



### ■ Internal Audit Outsourcing

- Clients needs identification,
- Annual / monthly schedule of audits,
- Risk estimation and management process, audit plans and programs, checklists establishing,
- Controls identification:
  - o Preventing controls,
  - o Detecting controls,
  - o Correcting controls,
- Controls tests,
- Audit Reports and Reviews,
- Results and Recommendations,
- *Follow-up* audits,
- Others.



### ■ Internal Audit Co-sourcing

- Technological and substantial support:
  - o Processes Schemes (Diagram Designer™),
  - o Risks matrix – designing and submitting,
  - o Timesheets,
  - o Data mining, data testing,
  - o Audits documenting and archiving,
  - o Trainings and Courses (Internal Audit, Sarbanes-Oxley, Business Continuity Planning, MS Office - Word, Excel, Power Point, Access),
  - o Others,
- IT audit, financial controlling, managerial accounting experts support,
- Others.



### ■ Internal Audit – support at start up point

Support while establishing own Internal Audit Department:

- Internal Audit structures modelling,
- Providing recruitment process – psychological tests, substantial tests, verification flexibility and stress resistance,
- Internal Audit Department Regulations,
- IT tools - advising in scope of choosing software applications supporting audit process,
- Audit framework,
- Trainings and courses:
  - o Internal Audit,
  - o Sarbanes-Oxley.



### ■ Sarbanes-Oxley

Support while achieving compliance with Sarbanes-Oxley Act requirements and certification process:

- Risks identification of operational activity,
- Risk identification and estimation,
- Controls testing:
  - o *Test of design*,
  - o *Test of effectiveness*,
- Effective and integrated controls designing:
  - o Model COSO,
  - o Model COBIT,
- Controls testing documenting process,
- Existing business processes improvement,



### ■ IT Audit

Providing fully professional and complex IT audits in scope of IT security, post-implementation (SAP R/3, Oracle) and others.

- Risk estimation,
- IT security estimation,
- BCP – Business Continuity Planning,
- DRP - Disaster Recovery Planning,
- Designing and implementation politics and procedures regarding IT security, change management,
- BS15000, ISO 17799, ITIL compliance audit,
- Analysis and review of Data Bases, Data Centres,
- Analysis of IT security, information leakage vulnerability,
- Penetration tests – from inside and outside of the company,
- Pre & Post implementation audit of applications, systems, ERP,
- Others.



#### ■ Additional services

- Due diligence,
- Business processes designing and improvement,
- Fraud detection / investigation,
- Costs optimization,
- Reviewing and advisory of all kind agreements with companies,
- Bidding Trade Commissions,
- Account payable / account receivable audit (*Profit Recovery*),
- ABC – Activity Based Costing implementation,
- Liabilities recovery.

### Why EXE Group?

All our lead audit professionals are Certified Internal Auditors (CIA) and/or Certified Information Systems Auditors (CISA) and/or Chartered Certified Accountant (ACCA).

EXE Group Internal Audit Outsourcing services is focused on bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes

We are uniquely positioned to assist you with a wide range of professional services and solutions, all with a single focus: your success.

For more information on our Internal Audit Outsourcing / Co-sourcing services, contact EXE Group representatives.

Visit also our web page:

[www.exegroup.pl](http://www.exegroup.pl)

*EXE Group*

### EXE Group – References

Many companies rely on our experience and qualification. Find below only selected Clients of EXE Group professional services.

#### ■ Banking and Finance

- Commercial Union,
- Fortis Bank Polska S.A.,
- Bank Gospodarki Żywnościowej S.A.,
- Krakowski Bank Spółdzielczy.

#### ■ Manufacturers, traders

- Mitex S.A.,
- Rigips-Stawiany Polska Sp. z o.o.,
- Vattenfall Polen AB S.A.,
- Oriflame Poland Sp. z o.o.,
- Geko-Kart Sp. z o.o.,
- Telekomunikacja Polska S.A.,
- Carillion Plc (Birmingham),
- European Technology Trust Plc,
- Siemens Sp. z o.o.,
- Volvo Polska Sp. z o.o.,
- Orbis Travel Sp. z o.o.,
- Gellwe Sp. z o.o.

#### ■ Non-profit

- Instytut Geodezji i Kartografii przy Politechnice Warszawskiej,
- Greenpeace CEE (Poland),
- Szpital Wojewódzki w Poznaniu.



### Contact us:

EXE Group  
ul. Leszka Czarnego 13  
02-496 Warszawa

tel.: 004822 662 21 75  
fax: 004822 662 49 48

NIP: 521-273-34-02  
REGON: 140109719

[www.exegroup.pl](http://www.exegroup.pl)  
[poczta@exegroup.pl](mailto:poczta@exegroup.pl)

