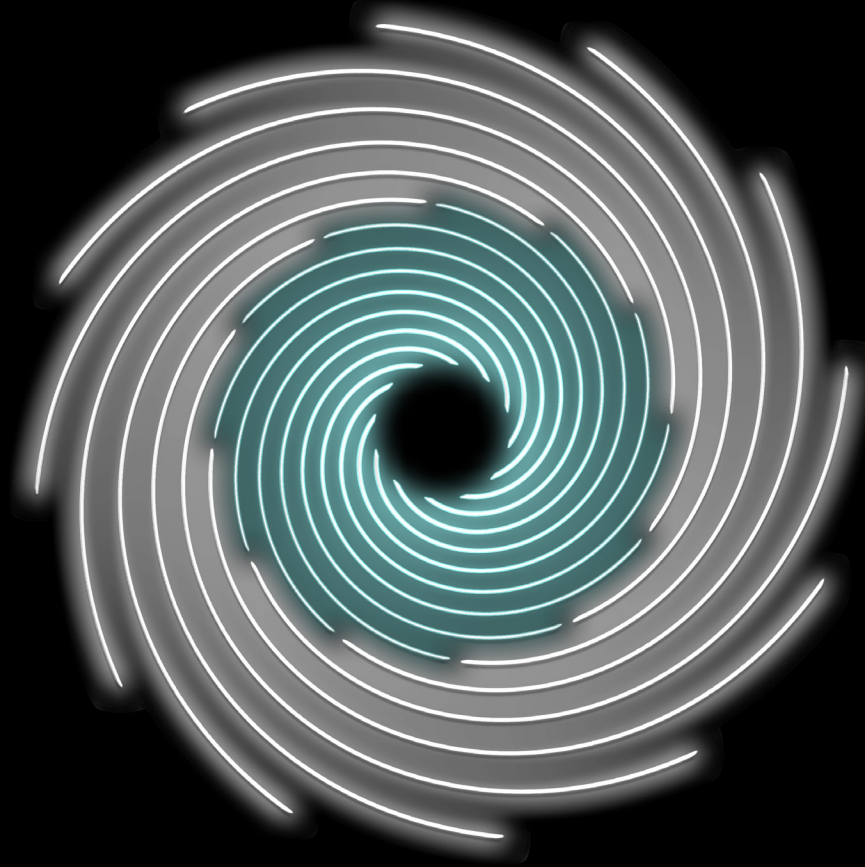


**Deloitte.**



**Solve for now. Build for next.**  
The Deloitte Audit





Your audit should fit you—your industry, financial statements, and stakeholders; your data and technology; the risk and compliance issues you face. And all of that is shifting, expanding, moving ahead at a pace set by a rapidly innovating business world. An audit today should anticipate those changes and adapt continuously—and a Deloitte Audit does—by using advanced technology, design thinking, and multidisciplinary teams that include data and analytics specialists. After all, if your audit looks remotely today like it did even a few years ago, you could be leaving significant value on the table.





Our tools are built on data solutions that are focused on financial reporting and audit risks, sourced from our global scale, across all industries.

# Advancing quality. Now, next, and always.

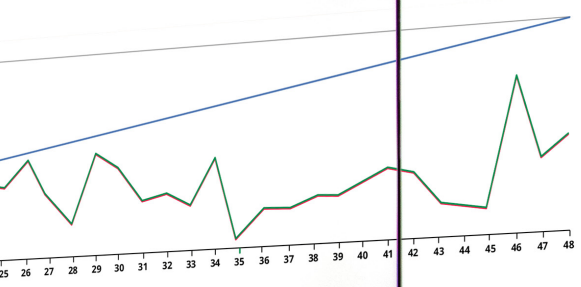
Audit quality will always be essential. But the methods for achieving quality are evolving before our eyes. At Deloitte, we stay ahead by embedding advanced technology into our audit, and we have experienced audit teams who design and deliver the audit to fit clients as their businesses grow and change.

We take the very technologies transforming business—such as cloud, process automation, data

visualization, and cognitive analytics—and build them into the audit. That, in turn, powers our ability to deliver insights on the issues of the day—harnessing data, understanding risk, improving processes—even as we prepare for a future of increased investor demands and emerging technologies.

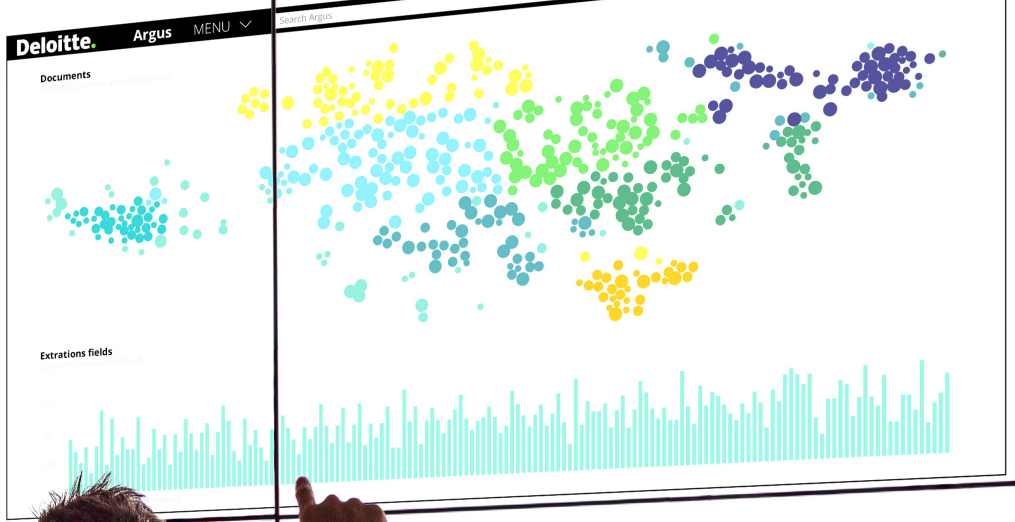
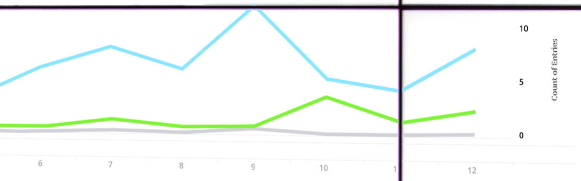
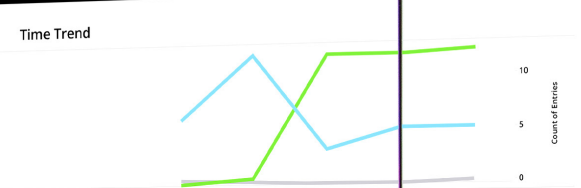
Audit is changing and will continue to, but the level of confidence and quality it delivers cannot waver.

Quality is why we innovate—why we never just do what works now, without thinking about what happens next.



NUMBER

Optix Insights: Growth/Decline





# Reduced burden now. Greater agility next.

For new clients or for existing clients facing a significant event—such as an ERP transformation or audit committee member change—our transition labs bring teams together to design the audit and embed the right tools.

Given the technologies available today, your people should spend less time supporting the needs of your audit. We make that happen in a few ways.

We launch engagements with a comprehensive planning process or transition lab to clearly define the audit plan and set expectations. Our planning meetings and labs help us design a process that fits key issues for the business, teams, and audit committees.

They also help determine the mix of technologies to deploy given the state of your company's data, industry, and regulatory factors.

Next, we enable visibility, transparency, and information sharing via Deloitte Connect. This digital portal is how we share digital information with clients. It helps improve efficiency, communication, and precision. It also aids decision-making by informing the right people of relevant details on time.

Last, as the audit progresses, our process remains agile and flexes to change. We can implement additional tools, launch sprints to resolve issues, develop and deploy new analytics, and identify process improvements for future audits.

The goals? Reduce your administrative burden, prevent surprises, enhance quality, and deliver greater value by becoming increasingly adaptive and agile through transparency and smart automation.



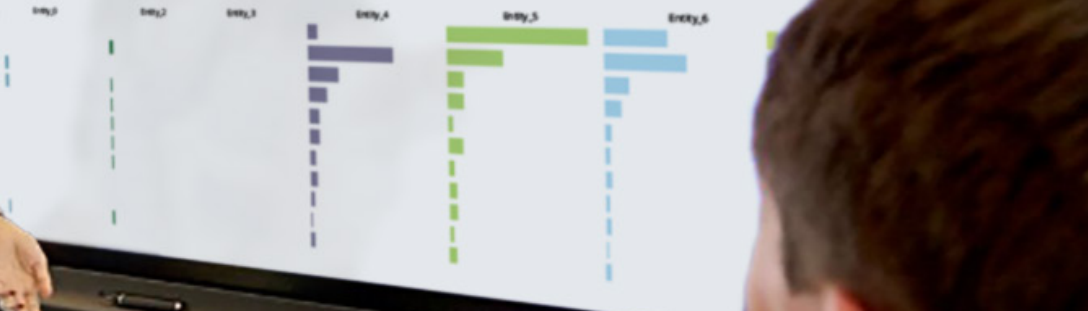
Deloitte

Optix Insights: Journal Entry Time Distribution

### Frequency & Magnitude



### JE Line Distribution by Value - Zoom View







We look to enhance value with every conversation, visualization, and exchange of data.

# Insight now. Outcome next.

Issues are uncovered. Improvement opportunities are revealed. That's the audit. What happens next—speed of response, depth of understanding, informed decision-making, transparency to investors—that's audit value.

Our advanced, integrated technology, which embeds analytic tools and data sets tuned to your business and industry, is part of creating that value.

But moment to moment, it's how those insights are made relevant that matters.

Our teams are led by experienced auditors, but include contributions from data scientists and an array of subject matter resources. That mix enhances the audit team's ability to use data insights pulled from our technology and your data to reveal and describe business issues for you

to consider—risks to be managed, obstacles to address, opportunities to evaluate—clearly and in context.

In short, a Deloitte audit team has the business savvy, tools, and skills to help you gain a deeper understanding of issues and take actions with greater confidence.

# Smart now. Smarter next.

Deloitte's audit technologies are real world and built into all that we do. They've handled vast quantities of data, gained efficiency, and predicted risks, and continue to advance.

## Business insight:

Technology is at the core of our audit and the fingertips of our auditors. With it, teams manage data, conduct advanced analyses, and uncover insights. Our technology not only handles big data sets, it also integrates and combines tools for our auditors.

- Conducts: optical character recognition, natural language processing, machine learning
- Analyzes: trends, regression, risks, anomalies
- Automates: processes, routine cognitive tasks
- Aggregates data: structured and unstructured
- Flexes to: scope, scale, data quality, industry

## Transparency:

Deloitte Connect is our intuitive, cloud-based client portal. It improves efficiency, quality, transparency, and trust among teams throughout the process and helps to reduce the administrative burden on clients.

- Facilitates: document sharing, data sharing, real-time visibility, scheduling
- Enhances: transparency, communication, accuracy, process improvement and customization
- Communicates: alerts, project status, schedules

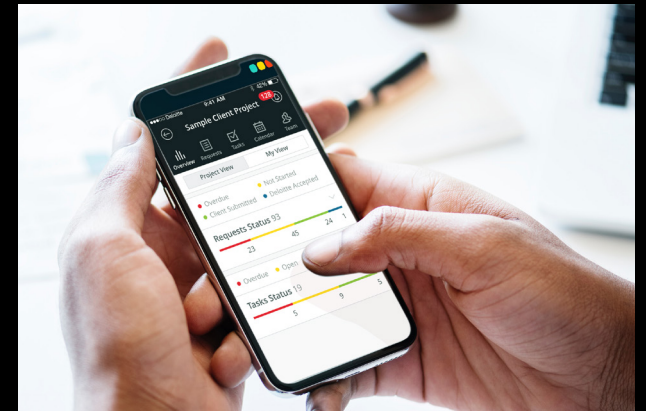
## Audit delivery:

Data is essential. Our people have the tools to gather and manage big data sets efficiently and securely. Here are a few of the tools we use:

- Icount: enables auditors to collect data on mobile devices accurately and efficiently, and upload from the field into a secure, online database
- Iconfirm: automates and streamlines the confirmation process and coordinates secure collaboration between audit stakeholders
- Drones: remote-sensing, advanced imagery drones, and post-flight software analysis are being tested for hard-to-reach inventory observations and asset inspections



Deloitte's next generation, cloud-based, global audit platform will bring together our suite of technologies and analytics capabilities. It is engineered to be fully scalable to meet the needs of our clients—all sizes and industries—and to evolve easily with technology advancements. Built to enhance data management, data sharing, benchmarking, automation, cognitive analytics, and more, this new platform will drive audit quality, further sharpen our insights, and enable us to provide perspective into the companies we audit like never before.





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