



Arbutus & Cash Recovery Partners Technology and Methodologies

Transactional data is at the heart of your business processes and such lifeblood needs a health check from time to time to ensure everything is operating as intended. Our methodology is based on over 20+ years of research and combines advanced analytics of Arbutus with the simplicity of menu-driven reporting.

Better Results with Better Technology

Arbutus is for teams that want an analysis technology that allows for a better range and quality of audit tests, while minimizing the cost and complexity of implementing those tests.

Based on 25 years of software innovation excellence, Arbutus will help you simplify even the most complex data access and processing challenges.

Contact Arbutus to learn more.

The inputs are your business process data which we build automated routines to easily ensure the automatic import of your specific data sets. The outputs are then easily managed within Microsoft Excel, using a proprietary dashboard and graphing technology built right into Excel and included with your implementation.

The following analytic methodologies are deployed, depending on the specific clients' needs, to provide a holistic view of any situation being reviewed:

- **Dimensional Data Trending** – To understand the full situation, each dimension (Who, What, When, Where, and Why) needs to be understood in a holistic fashion. Once understood, unusual patterns can be isolated utilizing techniques such as variance analysis, ranking, and differences when applying the normal distribution curve.
- **Graphical Presentation** – While dimensional summaries are produced in tabular format, graphs assist to highlight key areas of concern that cannot be readily seen in a data table. All graphing techniques including scattergraphs, 3D column charts, and Geocoding is rendered quickly using a combination of report outputs and standard Microsoft Excel macros.
- **Name / Address Matching** – Using advanced fuzzy analysis technology and a set of combined techniques, such name/address matching can be applied to employee, vendor, and external data sources such as the excluded party or specific identified persons list. The outcome is a report that can be sorted based on level of match to weed out false positives and focus on the key matches for review.
- **General Ledger Account Sequencing** – Regardless of the business process, all transactions ultimately post to the general (nominal) ledger. Using advanced account sequencing, journal entry types are identified, benchmarked, and aligned to business process data in an attempt to identify unusual and new posting combinations.
- **Key Word Analytics** – Recently gained popularity in approach due to analytic searches completed for Foreign Corrupt Practices Act (“FCPA”) and even more recently for financial statement fraud. Traditional approaches to assessing compliance with FCPA and anti-corruption typically involved reviewing policies and procedures against best practice, designating various controls as anti-fraud controls and reviewing controls and documenting sample transactions. Now, using our list of thousands of words, keyword searches can be performed to highlight potential non-compliance transactions, as well as trends in behavior around fraud as derived from the words being used in transactional data.

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- **Advanced Duplication Analysis (ADA)** – While most analytic reports focus on specific control weaknesses, ADA analysis allows a user to quickly isolate high-impact sample items. Through advanced fuzzy analysis and other techniques, entire populations, including Big Data, are put through advanced analytics to derive a small sample of highly unusual duplication and table matches.
- **User Testing Module** – Application security and segregation of duty tests are predefined for a variety of business processes and executed to quickly identify user conflicts. This analysis includes not only user tables but also transactional data to identify specific transactions where a conflict exists.
- **Customized Data Coding** – To better understand a data set, it should be tagged or coded to help better understand trends. We assist in designing the right data codes to then summarize data for review.
- **Data Change Analysis** – Reviews differences in key master files (i.e., vendor, employee, etc.), as well as transactional data to identify potential inappropriate changes in data over time.
- **Revenue Leakage & Cost Recovery Tests** – Over 20 years of experience in revenue recovery has resulted in a suite of tests and approaches that represents the very latest in the recovery industry.
- **Specific Fraud and Control Circumvention Reporting** – A variety of predefined reports have been developed to deal with almost every control or fraud red flag.
- **Transactional Scoring** – We utilize scoring in an attempt to customize our reports to your environment. This scoring can be applied for multiple objectives such as an improved duplicate payment report or an enhanced fraud sample. Regardless, the score is summarized into various subsets such as vendor, user of the system, etc. and allows a user to base a sample selection on risk as one defines it.
- **Statistical, Non-Statistical, and Adaptive Sampling Approaches** – While we and audit sampling literature both agree that nothing beats 100% testing if it can be applied in an exception report, we can and will suggest melding together all sampling techniques in an attempt to arrive at the most likely sample for detecting an issue. Our goal is to minimize work efforts while maximizing returns, using statistical, stratification, and other techniques that adapt over time to the population.

Contact Arbutus to learn more.

“The system from CRP helped us to stop many duplicate invoices from being processed over the past 6 years. I believe any company that does not have a system like this installed does not realize how much money they may be losing in duplicate payments. We continue to run the CRP suite of tests each morning and believe it is one of the most important processes we run each day.”

Fortune 1000 Retailer

“I hired CRP in a forensics case I was working on, and their work really helped us detail lost funds and a better means of recovering them.”

Jason Blumer, CPA, CITP

Chief Innovation Officer

Blumer & Associates, CPAs, PC

Based on 25 years of innovation excellence, Arbutus delivers the very best in purpose-built audit analytics technology to meet the exacting demands of today's business environment. Auditors, business analysts, and fraud investigators rely on Arbutus to enhance their testing, analysis, and compliance capabilities.

ARBUTUS SOFTWARE INC.

#270-6450 Roberts Street,
Burnaby, BC V5G 4E1 Canada

Toll Free: 1.877.333.6336

T: 604.437.7873 | **F:** 604.437.7872

General Inquiries:

info@ArbutusSoftware.com

Technical Support:

support@ArbutusSoftware.com