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## Bringing the best of open source to Cloud customers

7 Strategic partnerships with OSS-centric companies

Leaders in respective technology areas

Offering managed services tightly integrated into Google Cloud Platform (GCP)



SRA January 29, 2021 27. Audit teams serve the public interest by delivering high-quality, analytics-driven audits with independence, integrity, objectivity and professional skepticism. They have also invested in enterprise resource planning (ERP) and other systems to make financial processes faster, more transparent and more harmonized. Canadian Securities Administrators (Canada) February 1, 2021 56. Committee of European Auditing Oversight Bodies January 29, 2021 26. The EY Digital Audit now connects more than 120,000 EY users across 150 countries, and 200,000 users at companies that EY member firms audit (with this number consistently increasing). It enhances their experience in supporting the audit and frees up time to focus on the issues that matter. Sharmishta Byragani, Manager, Ernst & Young LLP, UK, says: "During the six years I have been an auditor for EY, data analytics and other technologies have led to a major shift toward new ways of working. Moore Global Network Ltd January 29, 2021 32. Belgian National Chapter of Transparency International April 12, 2021 Related Resources View(active tab) Show Related Log Assurance teams serve the public interest by promoting trust and confidence in business and the capital markets. Deloitte Touche Tohmatsu Limited (DTTL) February 2, 2021 73. IFIAR February 1, 2021 71. We then apply Grant Thornton's proprietary global audit methodology that utilizes the latest technology to drive an efficient and effective audit process. As part of our process, we take the time to understand a business, including its profit drivers and key risks. CFO Forum of South Africa (South Africa) January 21, 2021 13. This digital transformation process started four years ago, and the result was the creation of the EY Digital Audit, comprising: EY Canvas, a global audit platform; EY Helix, an analytics platform; and EY Atlas, a research platform. Ernst & Young Global Limited February 1, 2021 50. PKF International Limited February 1, 2021 63. Corporate Reporting Users' Forum(CRUF) February 8, 2021 82. All rights reserved. Dmitrii Timofeev (Russian Federation) February 1, 2021 64. Empowering organizations to unlock insight from the vast amount of data they generate helps them to manage their risks, improve effectiveness and, ultimately, to succeed in this fast-changing environment. "Another big change has been the EY Helix analytics platform, which my team started using in mid-2017. Copyright © 2022 The International Federation of Accountants (IFAC). The Malaysian Institute of Certified Public Accountants (MICPA) (Malaysia) February 1, 2021 42. FAAS and Forensics' teams help protect and restore enterprise and financial reputations, help support the finance function in enhancing decision-making and efficiency and help address the risks and opportunities arising from climate change and sustainability issues. Royal NBA, the Netherlands Institute of Chartered Accountants (Netherlands) February 2, 2021 74. PwC January 29, 2021 22. Institute of Chartered Accountants in England and Wales (ICAEW) February 1, 2021 43. BDO (United Kingdom) February 1, 2021 48. New York State Society of CPAs (NYSSCPA) (United States) January 28, 2021 20. "We deal with vast amounts of data. For example, we can look at correlations in data from revenue and trade receivables to cash. Pan African Federation of Accountants February 1, 2021 61. PIRC Ltd (United Kingdom) January 31, 2021 34. Grant Thornton International Limited January 11, 2021 7. These demands led to another significant challenge: how can technology facilitate consistency, transparency and improved communication for companies during the audit process? Featured thinking Stay up to date with our Editor's picks newsletter. Subscribe Explore the three key actions you can take to ensure integrity is at the heart of your business operations. This Discussion Paper sets out the issues and challenges related to the expectation gap (the difference between what users of the financial statements expect and the financial statement audit) and explores some possible actions that the IAASB could undertake to help narrow the expectation gap. UK Financial Reporting Council (United Kingdom) January 29, 2021 30. This technology, in tandem with the organization's Global Audit Methodology, ensures that EY member firms around the world provide a consistent audit. "All this has implications for the required skills when recruiting auditors and the way they are trained, as the job is now much more focused on analytical skills. Institute of Directors in South Africa's Audit Committee Forum (South Africa) February 1, 2021 62. "As a manager, this technology helps me get better results from my team. Mduduzi Phiri, Manager, Ernst & Young Limited, South Africa, says: "I started working as an auditor for EY in 2016 and, even since then, technological improvements have changed the role significantly. Find out more Stay informed with free content from EY Atlas Client Edition. Alvaro Fonseca Vivas January 15, 2021 10. Union of Chambers of Certified Public Accountants of Turkey (TURMOB) (Turkey) January 12, 2021 8. Malaysian Institute of Accountants (Malaysia) February 1, 2021 51. Nexia International February 1, 2021 44. Center for Audit Quality (United States) February 1, 2021 60. "For example, the EY Canvas Client Portal has made the transfer of documents between international offices much faster and more efficient. More than 75,000 EY professionals are also using EY Helix to embed analytics into every significant aspect of the audit. These are consistently deployed, so there is one version of the technology for EY people across the globe, and for audited companies through the EY Canvas Client Portal. If we see an inconsistent flow in one month, we can focus in and find out what was happening in that period. Mazars USA LLP February 1, 2021 57. AQ September 16, 2020 2. ICAS February 2, 2021 72. But this isn't a straightforward process. Canadian Public Accountability Board (Canada) January 22, 2021 14. Inter-American Accounting Association January 28, 2021 17. MHA Macintyre Hudson (United Kingdom) January 29, 2021 29. At the heart of our approach is the belief that robust, independent audits identify the root causes of accounting issues and deliver tailored and effective recommendations. HLB February 1, 2021 47. For example, when evaluating results, I need to be able to look at the correlation analysis, understand what the data is telling us and make the right conclusions based on my knowledge of the company. The EY Helix data analyzer library now processes more than 415 billion lines of financial data each year. These wider goals are fundamental to the role that EY teams play in serving the public interest, helping to provide confidence in the world's capital markets and fulfilling the EY purpose of building a better working world. For example, they can identify where teams in their organization are taking longer than the target number of days to close the books. Furthermore, the use of emerging technologies, such as artificial intelligence and blockchain, helps EY teams provide enhanced analysis and evidence to support conclusions. In turn, companies want their auditors to use this technology to drive value and to ask insightful questions about the data as they audit. Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW) (Germany) February 1, 2021 69. Accountancy Europe February 1, 2021 65. Instituto Mexicano de Contadores Públicos, A.C. (Mexico) January 28, 2021 18. Digital harmonization also improves the quality of the audit, as it means the audit partner is getting the best possible and most up-to-date information on the progress of the audit. The questions that followed from these challenges were: How could EY technology increase connectivity? International Federation of Accountants (IFAC) February 8, 2021 83. So, the quality of the audits I review and present to the company is much better." Logo This connectivity means that issues in different countries can be dealt with more quickly, and it dramatically reduces the number of "late surprises" that companies might receive. Auditor-General of South Africa (South Africa) January 28, 2021 19. Australasian Council of Auditors-General (Australia) January 28, 2021 21. Similarly, investors can be more confident in the financial reporting of the companies in which they invest. In the past, it could be time-consuming to sift and validate this data. "The biggest change is that analytical tools can look at the whole data set, not just a small sample, which enables us to ask better questions. These companies, particularly multinationals, require a consistent audit approach, so that an audit in one location is the same as an audit in another. Mazars February 1, 2021 55. We understand the complexity involved and go beyond crunching the numbers to ensure a true and fair view of your financial position is presented at all times. Kiron (Netherlands) January 29, 2021 31. International Air Transport Association November 17, 2020 4. Confederation of Indian Industry (CII) (India) January 13, 2021 9. The Unlimited (South Africa) February 1, 2021 49. Auditing Standards Committee of the Auditing Section of the American Accounting Association February 1, 2021 66. FAR (Sweden) February 1, 2021 58. Empowering organizations to unlock insight from the vast amount of data they generate helps them to manage their risks, improve effectiveness and, ultimately, to succeed in this fast-changing environment. Hong Kong Institute of Certified Public Accountants (Hong Kong (Special Administrative Region of China)) January 31, 2021 36. Company management and finance teams now experience an audit that is more effective. AASB Canada (Canada) February 1, 2021 39. Institute of Singapore Chartered Accountants (ISCA) (Singapore) February 9, 2021 84. Find out more Case Study The better the question The better the answer The better the world works Case Study Case Study The better the question The better the answer The better the world works Case Study Companies have experienced a massive increase in the data they gather and have invested in ways to derive value from it. EY auditors can also help companies identify problems or areas where they can become more efficient. International Organization of Securities Commissions (IOSCO) January 17, 2021 11. U.S. Government Accountability Office (United States) February 1, 2021 41. "It has also led to a change in my own role and skill set. How could EY teams realize the potential of a connected digital audit through centralization, standardization and automation? How could faster communication be facilitated? Case Study The better the question The better the answer The better the world works Case Study To help address the challenges of the technological revolution, the EY audit has been transformed into a digital-first process, supported by a US\$600m investment in new audit technology. EY Assurance services - comprising Audit, Financial Accounting Advisory Services (FAAS) and Forensic & Integrity Services - address risk and complexity while identifying opportunities to enhance trust in the capital markets. Compagnie Nationale des Commissaires aux Comptes and the Conseil Supérieur de l'Ordre des Experts-Comptables (France) February 5, 2021 80. Submitted Comment Letters 1. REA Auditores - Consejo General de Economistas (Spain) February 1, 2021 46. IAS (Switzerland) January 29, 2021 25. CPA Australia February 1, 2021 54. Now we can analyze 100% of that data - a dramatic change that enables the audit team to give a much clearer and more robust analysis to the company. CohnReznick LLP (United States) January 30, 2021 33. IRBA February 3, 2021 75. ERP systems help to address this, but companies are at different stages of maturity in implementing these. The business environment today places an increasing level of importance on risk management and compliance and this has led to greater transparency and increased requirements for disclosure. Botswana Accountancy Oversight Authority (Botswana) February 1, 2021 68. KICPA (Korea, Republic of) January 31, 2021 37. For example, the EY Blockchain Analyzer supports EY teams as they perform audits for companies that use cryptocurrencies. "For example, previously we would sample data and review, say, 10 out of 1 million journal entries. It enables audit teams to gather an organization's total transaction data from multiple blockchain ledgers and then perform an analysis, reconciling and identifying transaction outliers. Institute of Certified Public Accountants of Uganda February 1, 2021 40. WPK (Germany) January 29, 2021 23. AICPA (United States) January 29, 2021 24. South African Institute of Chartered Accountants (SAICA) February 1, 2021 59. These include the CEO, CFO, Chief Technology Officer, the company's management in general, its audit committee, shareholders and lenders, regulators and the wider financial community. The bigger picture is that the EY Digital Audit enhances transparency and accountability, thus inspiring the trust among a wide range of stakeholders that is needed to help a complex financial world to work. A related challenge is that companies may be reluctant to share their data with an auditor unless they have full confidence that it will be secure. New Zealand Auditing and Assurance Standards Board (New Zealand) January 31, 2021 35. Now in its fifth annual audit cycle, EY Canvas helps teams to deliver seamless audits across the globe. It's a learning curve, but it is exciting and enjoyable, and I love being able to add value in these new ways." Case Study The better the question The better the answer The better the world works Case Study This is a transformation, not just in technology, but in how EY professionals help to deliver audits and how they serve stakeholders. Office of the Auditor General of Canada (Canada) February 1, 2021 45. Tapestry Networks January 27, 2021 15. This makes auditing and financial reporting highly important and the implications of not getting it right can be serious. Having a centralized system provides the ability to drill down to see exactly how the EY Digital Audit has been adopted - across any jurisdiction, country or location - and doing this shows the high level of digital harmonization that has been achieved. Chartered Accountants Australia and New Zealand (CA ANZ) and the Association of Chartered Certified Accountants (ACCA) February 4, 2021 78. Constantine Cotsilinis January 31, 2021 38. AUASB December 23, 2020 5. Belgian National Chapter of Transparency International April 12, 2021 86. Basel Committee on Banking Supervision (Switzerland) February 5, 2021 79. Irish Auditing & Accounting Supervisory Authority (Ireland) February 5, 2021 81. Belgian Institute of the Registered Auditors IBR-IRE (Belgium) January 29, 2021 28. "It also means we get a better understanding of how companies work before we talk to them, rather than asking them to pull out all the detail and sifting through it together. KPMG International February 1, 2021 52. This makes it easier to access information and get help from the right people at the right time, which ultimately improves audit quality. Our team delivers audit reports that are rigorous, accurate and deliver actionable insights. Our expertise: Statutory audit Special audit Limited review Special review and certification Reporting Accountants for submission to authorities Plottations IFRS conversion and advisory Our involvement in Corporate Awards: Exploring the Differences Between Public Perceptions About the Role of the Auditor and the Auditor's Responsibilities in a Financial Statement Audit All available Translations: French Don't see your language? Michael Bradbury (New Zealand) November 9, 2020 3. MNP LLP (Canada) February 1, 2021 53. This platform allows us to spend more time analyzing the raw audit information, as opposed to more repetitive documentation and spreadsheet work. Cristian Munariz (Argentina) February 3, 2021 77. Large companies may have disparate, legacy systems, which makes gathering the data difficult, and some data may not be available in a digital format at all. The Japanese Institute of Certified Public Accountants (Japan) February 1, 2021 70. FEDERACIÓN ARGENTINA DE CONSEJOS PROFESIONALES DE CIENCIAS ECONÓMICAS (Argentina) February 3, 2021 76. National Association of State Boards of Accountancy (United States) January 19, 2021 12. Hermann Sidhu EY EMEA Assurance Deputy Leader Having a consistent and globally connected audit platform is a significant differentiator. This analysis allows them to improve the quality of their data and processes with confidence. Request permission to translate Comments due by: Feb 01, 2021 The IAASB is seeking perspectives from all of its stakeholders across the financial reporting ecosystem on whether the International Standards on Auditing (ISAs) related to fraud and going concern need to be updated to reflect the rapidly evolving external reporting landscape, and, if so, in what areas. Together, EY Assurance services help protect and promote sustainable, long-term value for stakeholders. Office of the Auditor-General of New Zealand December 23, 2020 6. Botswana Institute of Chartered Accountants (BICA) February 25, 2021 85. RSM International Limited February 1, 2021 67. During the audit, our clients consistently deal with our team members, and are kept up to date with ongoing developments. Crowe Global January 28, 2021 16. They also want faster and more integrated communications from their auditors. Now, data analytics and artificial intelligence do much of this work for us, which increases effectiveness and drives a quality audit. Audit committees can also benefit from greater risk insights and new perspectives through the ability of EY auditors to analyze data and provide enhanced visibility over companies' financial reporting and processes.



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