Symbiant Tracker

Version 4.4

Auditee Guide

Symbiant Tracker Auditee Guide *revision 3.4*
This auditee guide is for Symbiant Tracker 4.4 only (Standard and Pro)

Contents

Forward

Thank you for purchasing (choosing to evaluate) Symbiant Tracker. Symbiant Tracker is an internal audit recommendation and issue tracking database.

Internal Audit departments main product is an audit report, or rather a series of audit reports, one for each internal audit they perform within a business each year. These reports contain recommendations relating to the weaknesses (Issues) that they have found in the part of the business they were auditing.

When these recommendations are implemented, the weaknesses should be resolved and any risks managed. If the recommendations are implemented it gives assurance to a company's management that weaknesses in the operation have been addressed. If recommendations are not implemented then the internal audit effort has been a waste of time.

Internal Audit usually (or should) report to the Audit Committee (sub-committee of the Board, chaired by a non-executive director) once or twice a year on how far and how well recommendations have been implemented and they usually do this by running around in the days before the Committee meeting trying to find out what has been happening.

The new Combined Code for stock-exchange listed companies requires audit committees to assess the effectiveness of internal audit departments on a regular basis and one of the key things in this evaluation will be how many recommendations made have actually been implemented.

Symbiant Tracker has a novel approach to this which is 1) intranet based to allow ease of aggregation and reporting and 2) it puts the onus on the person to whom the action is assigned to report on where they are at with the recommendation – i.e. it introduces ownership for resolving weaknesses and raises the profile of these issues.

Overview

Symbiant Tracker is a recommendations and issues tracking database.

The key feature of this tool is that, unlike many recommendations tracking tools, it is designed to be accessed and updated by auditees. Auditees are assigned actions in the process of agreeing the internal audit report. Being intranet-based, auditees are given access to the recommendations relating to them.

Each recommendation from an internal audit report is assigned to one or more auditees. These auditees accesses the Tracker application and comment on progress to date on agreed actions for each recommendation they have been asked to monitor.

An action date is set when the recommendation is first logged and notification is sent to auditees when recommendations become overdue, reports of overdue recommendations and those nearing their deadline can be produced.

About this guide

This guide is organised so as to help auditees begin using a new Tracker system. It is mainly targeted at aduditees, a separate user guide for managers and administrators is available. The guide is written based on the Pro version of Tracker but where the Standard version does not include certain key features a note of this will be made.

For more information on using various areas within Tracker there is a context sensitive help system accessible by clicking the Help button at the top right of the Tracker interface. A collection of useful video tutorials are also available via the Tracker web site at http://www.symtrack.com/videos.

Logging into Tracker

Tracker provides two login methods, depending on your systems configuration you will either be automatically logged in or requested to enter a username and password. As automatic login is invisible you will not see any login screen, only if you are not authorised to access Tracker will a login failed screen appear in which case contact your system administrator. If you are required to manually login enter the username and password you were issued on the login screen.
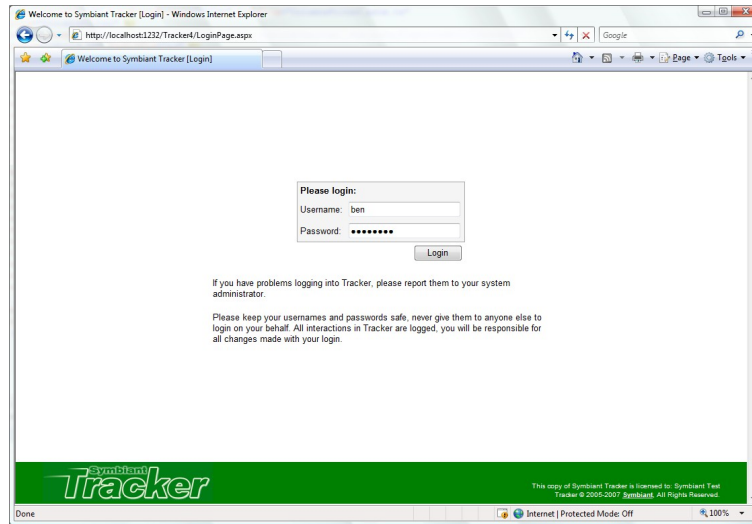

Tracker login screen

If you have forgotten your password you can click the "Forgot your password?" link. Tracker will then ask you for your username and email address. Shortly after you will receive an email with a time limited link, follow this link and enter the information requested and Tracker will reset and email you a new password.

If you have forgotten your username or your internal audit department has removed the forgot password link, you should follow the instructions given on the login page.

Start Page

The start page provides a brief overview of what actions you need to take as well as information entered by your audit team. It is automatically displayed when you have successfully logged into Tracker but can be displayed at any time by clicking the [Start Page] menu link.
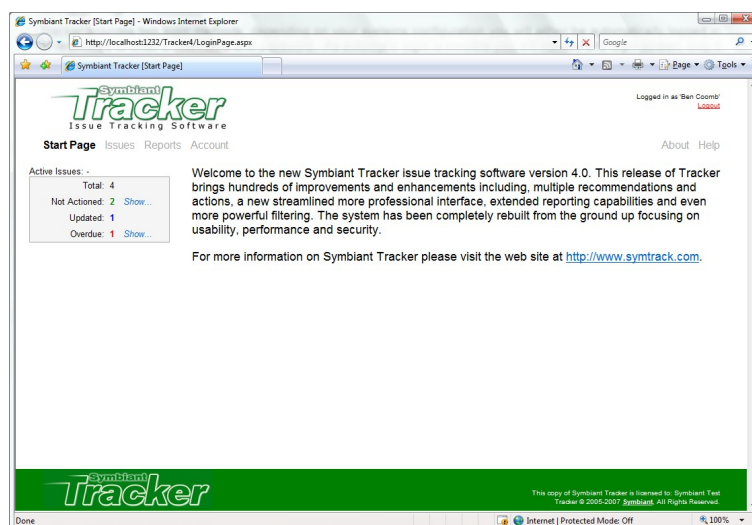

Start page

The show links next to the overview information can be clicked to filter the issues grid with just the identified issues.

Issues

Issues (or weaknesses) are core to the Tracker system. An issue records a weakness identified by the internal audit process. Each issue has one or more recommendations to address the weakness. Each recommendation in turn will have one or more actions that need to be carried out to implement the recommendations. These actions are assigned to auditees, the actions that are assigned to you are displayed under their associated issue on the issues grid. The issues grid is assessable via the [Issues] menu link.
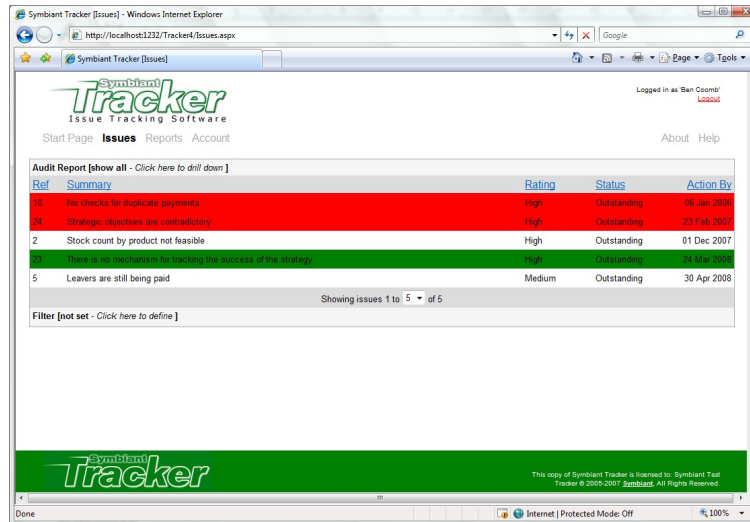
The issues grid (showing two updated items)

The grid displays key information relating to the the issue including a brief summary its current rating and status and the date the first action is due by. The issue grid will highlight key issues that need attention, by default those that appear in red are overdue and require immediate attention, those in green are new or have been updated by a manager or administrator. The issues can be ordered by clicking the relevant column header and viewed/actioned by clicking the row itself.

As more issues are assigned to you they will appear across multiple pages, the page viewed can be changed via the arrows at the bottom of the grid and the number of issues displayed per page changed via the drop-down.

To help quickly locate a specific issue or collection of issues the audit report they belong to can be displayed and/or a powerful filtering system can be employed.

To display issues within a certain audit report, click the top row of the grid to expand the audit report selector. Here it is possible to drill down into specific audit reports and display all issues within that report. To select a report click the name, category and reference in question. Initially only the top level audit report names will be displayed, to expand these to show all categories within that report click the [>] next to the name. Similarly to view references within the selected name and category, click the [>] next to the category. To show all the issues again (unless a filter is also specified) click [*Show All*] at the top.

Drilling down into a audit report

To filter issues using the powerful filtering system employed by Tracker, click the filter row at the bottom of the grid. Defining a filter requires the column to filter, filter type and value to be selected. This is done via a simple matrix of drop-downs and entry fields. The column is simply the field that would be displayed should it be displayed in the above grid, separated into two parts in the Pro version, the section and the information. The section includes Audit Report, Issue, Recommendation, Action, Action Status etc. *The standard version of Tracker includes only a single column selector as it does not support multiple recommendations or actions.* The information is the data stored in that section, i.e. under issue you would have Division, Rating, Status etc. The filter type is dependant on the column and can include IS, NOT, IS

LIKE, =, >, < etc. Again the value to filter for is dependant on the column and could be selected from a drop-down or entered via a text box. If the entry is via a text box then by selecting either LIKE or NOT LIKE from the filter type a wild card character can be used by including an asterisk (*).

Issues grid with filters applied

Having completed the filter additional filters can be added by repeating the process in the next row. An important additional element for all additional filters is whether the filter should be included as well as (**AND**) or instead of (**OR**). This option is selected before the column is defined. All filters where columns are the same and appear sequentially in the filter list are grouped as a single filter.

To apply the filter click the 🔍 *Search* button. The filter will be retained throughout the Tracker session and automatically reapplied when returning from viewing an issue, else it can be reapplied by re-clicking the search button. To alter the filter the options can either simply be changed or the 🔄 *Reset* button clicked to clear the filter.

In addition to filtering the issues the filter matrix includes additional sorting parameters, these sort the associated column in either an Ascending or Descending order, the order the filter is applied in is defined by the preceding drop-down.

Actioning issue recommendations

To action an assigned issue in Tracker, go to issues by clicking on the [Issue] menu link. Locate the issue that requires attention and click the row to view the issue details.

The full issue details will be displayed with links to any supporting documents. The relevant recommendation and action details you are responsible for will be displayed with a space to provide your status update. The status update requires only the status field be completed, optionally however if documentation has been enabled in Tracker a supporting document can be attached to backup your comments or provide management any additional information they may require. Finally an optional Owner or Assigned to box allows you to specify the name of the person who actually performed the action if it wasn't you, if it was you either enter your own name here or leave it blank.

Status update screen

To add the status update click the [OK] button.

You will always be altered by email (if enabled) when a manager has updated or responded to a comment made. The start page statistics will give you an overview of what needs to be done and the issue grid highlights will direct your attention to what issues need your attention. You will be able to see the last comment made by a manager or administrator above the box where you are to enter the status information. A full history of the communication between all auditee's and management can be seen by clicking the [Show History] button.

Reporting

Tracker provides a few simple reports to help you review what you have submitted and identify actions that require attention and when.

To create a report go to reports by clicking the [Reports] menu item. The reports are split into 3 key sections, these are:

- **Tabular** – column based reports.
- **Hierarchical** – structure based reports *(Pro only)*.
- **Custom** – a bespoke report builder.
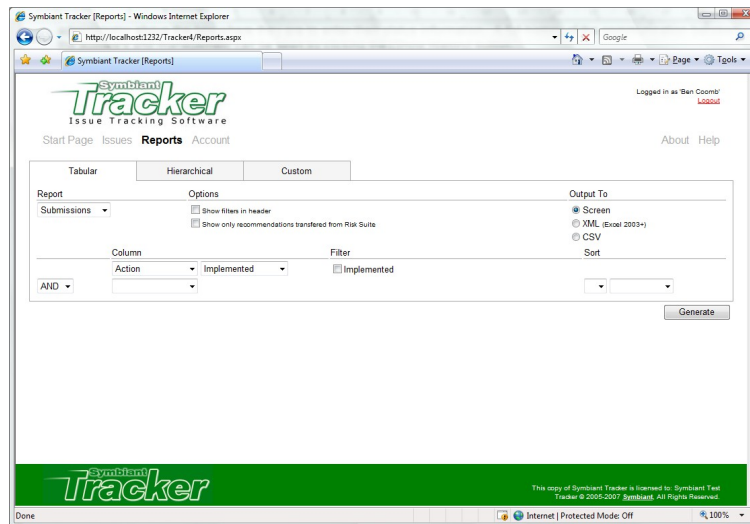
Reports

Within each of these main report sections the reports are further sub divided into reports for various purposes.

Both tabular and hierarchical reports include:

- **Submissions**
  A report that details your status updates to date.
- **Due / Overdue**
  Displays either all due issue actions, issue actions that are due in x number of weeks or those that are already overdue which are assigned to you. Use the settings drop-down to define which to display.

To generate a report select the report type, the sub report, configure any of the additional required parameters and filters and click [Generate]. To show any filters applied in the header of the generated report check the Show filters in header box. For a detailed review of the filters in Tracker see the in-depth filters section.

By default reports are generated to the screen, these reports can be easily printed by clicking the [Print] button at the top right of the report. *Please note that Tracker does not manage the printing, this is done by the browser that is running Tracker. If the report is too big for the printed page then the browser will print overflowing items to different pages. To prevent this, maybe by shrinking the print size to prevent the overflow or to identify where the page breaks should be, print to a 3rd party print manager instead of directly to the printer.*

Tabular and Custom reports provide the option to output the reports to:

- **Screen**
- **XML** (Excel 2003+)
  Reports can be output directly as XML for use in 3rd party reporting tools. As the most popular tool (and historically the main issue tracking tool) is Microsoft's Excel, the XML is formatted in such a way that it will open directly into Excel 2003 or later.
- **CSV**
  To support historical systems, Tracker will also export reports as coma separated values. These files can be imported into almost any spreadsheet, database or report presentation tool on the market.

Custom

Trackers custom reports allow for completely bespoke reports to be generated. The reports are generated in the tabular format.

The custom reports extend the filter matrix to include a Show check box. By checking this box the identified column is displayed on the report. Checked columns can include filter and sort information as normal. The filter can include as many checked and unchecked filter defining columns as is required to create the report. The name displayed on the report is defined under settings.
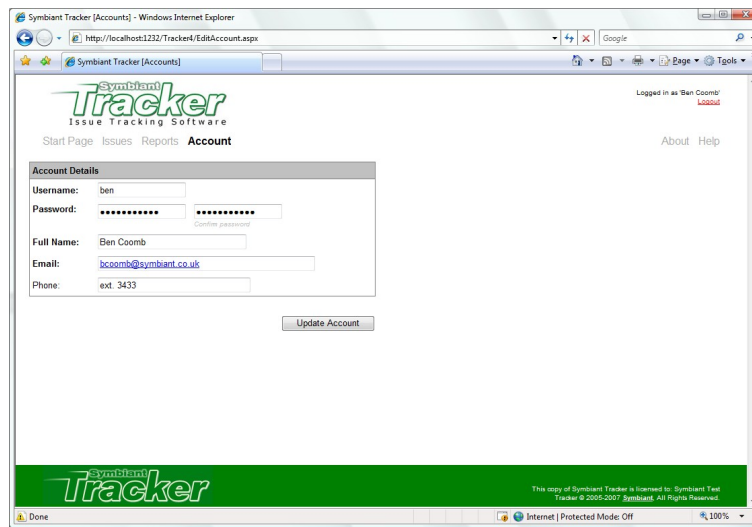

Custom report

To save a custom report to be reused later, ensure a name has been entered for the report under settings and click the ✚ button.

To view a saved report, select if from the reports sub menu. To delete a report you have created, click the ✖ when viewing the report in question.

Account

To keep your account details up-to date or to change your username and password to something more memorable you can edit your account details by clicking the [Account] menu item.

Update account information

When updating your account details you will be required to enter a unique username, if you do not you will be required to change it to one that is not currently in use. To ensure that you correctly enter the password and a typing mistake does not prevent you from logging in, you must confirm the password typing it in again exactly as before. Finally it is very important to ensure that the email address you provide is correct and the one you check regularly as all alerts generated by Tracker and from Tracker managers and administrators will be sent to this address.

To update you account details click [Update Account].

In-depth - Filters

The filters in Tracker are incredibly powerful and can find everything from individual issues to those that contain a certain letter in their summary for example.

The filters matrix is split into 3 key sections, the column, the filter and the sort. The column identifies which part of tracker to search, the filter specifies what to search for and the sort allows what is found to be returned in a specific order.

Below is a table identifying each of the columns that can be selected, these are based on the Pro version:

Column		Description
Audit Report	Name	The audit report name.
	Category	The audit report category.
	Reference	The audit report reference.
Issue	Reference	The issue reference.
	Status	The status of the issue (Outstanding, Implemented etc.)
	Rating	The issue rating.
	Summary	The brief summary given to identify an issue in the issue grid.
	Details	The issue details.
	Findings	This issues findings (new to Tracker 4).
	Finding Type	The issues finding type.
Recommendation	Recommendation	The issues recommendation. With multiple recommendations it will return only the matching recommendation and parent issue.
Action	Action	The issues recommendation action. With multiple actions it will only return the matching action and associated recommendation and parent issue.
	Key Action	If the action has been marked as key.
	Action Relates To	The action relates to grouping.
	Implemented	If the action has been marked as implemented.
	Action By	The date the action must be implemented by.
Action Status	Action Status	The status comment or management response for an action.
	Owner	The owner (or assigned to) an action was delegated to when the status was logged.
	Actioned On	The date the comment was left.

Following the column selection the filter type and value must be selected there are several different filtering methods and a few alternative entry methods. Below is a table that identifies the different filter type methods and the type of entry they are associated with:

Filter Method	Value Entry Type	Description
IS	Drop-down list selection	Returns only items that match the item selected.
NOT		Returns all items that do not match the item selected.
IS	Manual text entry	Returns only items that exactly match the text entered.
NOT		Returns all items where the text is not matched.
IS LIKE		Returns all items where the text is matched allowing for wild card searches by including an asterisk (*).
IS NOT LIKE		Returns only items that do not match the text including wild card searches.
=	Date selection	Returns only items that fall on the date selected.

Filter Method	Value Entry Type	Description
>		Returns all items where the date is after the one selected.
<		Returns all items where the date is before the one selected.
<>		Returns all items that do not fall on the date selected.
=	Numerical value entry	Returns only items with the exact number of entries entered.
>		Returns all items with more entries than that entered.
<		Returns all items with fewer entries than that entered.
<>		Returns all items with more or less entries than that entered.
Check box		If checked returns items that match otherwise returns items that do not.

For the **IS LIKE** and **IS NOT LIKE** filters the wild card searches allow for the entry of part of the information to find and then the asterisk (*) for the unknown or unimportant remaining characters. For example, if searching for a users name entering "pa*" would return **Pa**ul, **Pa**m, **Pa**trice, **Pa**trick etc. It is possible to include the asterisk anywhere in the text and include as many of them as is required, for example, "*pa*" would result in Cas**pa**r, Cleo**pa**tra, Jas**pa**r, Or**pa**h etc.

However, even with these hugely definable and configurable filter types if only one filter could be applied the filtering would be limited. To this end, Tracker includes an incredibly powerful yet simple means of building very complex filters. As soon as the first column is defined a new row appears where a second (third, fourth, fifth etc.) column and filter can be defined. The next row of the filter includes an additional drop-down not seen on the first, this allows the user to specify whether the new filter is to be compared as well as (**AND**) or instead of (**OR**) the previous.

To make these filters even more powerful, Tracker will group sequential filters on the same column together. This means we can create filters within filters. For example, lets say we wanted to return all issues from audit report UK08 or USA08, that are outstanding or partly implemented.

In Tracker the filter would be defined as:

	Column		Filter	
	Audit Report	Name	IS	UK08
OR	Audit Report	Name	IS	USA08
AND	Issue	Status	IS	Outstanding
OR	Issue	Status	IS	Partly Implemented

What this would look like if written as a filter is:

Get all issues where [Audit Report Name **is** "UK08" **or** "USA08"] **and** [Issue Status **is** "Outstanding" **or** "Partly Implemented"]

Meaning the results that are returned will only include issues that are in the UK08 or USA08 audit report and that are either outstanding or partly implemented, rather than everything that is in the UK08, USA08, outstanding or partly implemented.

The final area of the filter matrix deals with the order the data is returned in. Not all columns can be sorted because of the type of data they contain, those that can't be sorted do not show the sort drop-downs. Those that can, take the order the sort should be applied in, i.e. 1st, 2nd, 3rd etc. (depending on how many columns have been defined) and the direction they should be sorted, Ascending (A-Z; 1, 2, 3 etc.) or Descending (Z-A; 10, 9, 8 etc.). For example, if two columns are selected, Issue reference and Issue rating, with issue rating set as the first sort and reference as the second, both sorted in Ascending order, a possible sort will look like:

Ref	Summary	Rating
3	This is the third issue but the first to have a high rating.	High
5	This is the fifth issue but the second to have a high rating as the fourth has a medium rating.	High
6	This is the sixth and final issue but the third to have a high rating.	High
4	This is the fourth issue and is the only one with a medium rating.	Medium
1	This is the first issue and the first to have a low rating.	Low
2	This is the second issue which also has a low rating.	Low