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	HEADER		
	ICAEW Technical Accreditation Scheme "Data Audit & Analysis" Software Evaluation		
	Inflo Software		
	MAY 2020		
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1.	**INTRODUCTION AND PROLOGUE**		
Introduction			
1.01	The suitability of software for each particular user will always be dependent upon that user's individual requirements. These requirements should therefore always be fully considered before software is acquired. The quality of the software developers or suppliers should also be considered at the onset.		
1.02	Fundamentally, good software should: 1. Be capable of supporting the functions for which it was designed. 2. Provide facilities to ensure the completeness, accuracy, confidentiality and continued integrity of these functions. 3. Be effectively supported and maintained. It is also desirable that good software should: 5. Be easy to learn, understand and operate. 5. Make best practical use of available resources. 6. Accommodate limited changes to reflect specific user requirements. It is essential, when software is implemented, for appropriate support and training to be available.		
Approach to Evaluation			
1.03	The objective is to evaluate a product against a set of criteria developed by the ICAEW to ensure that the software meets the requirements of Good Accounting Software, as laid down in the summary.		
1.04	In order to effectively evaluate the software, a product specialist from the vendor completed the detailed questionnaire and provided it to the ICAEW to examine. The ICAEW's Scheme Technical Manager then reviewed the operation of the various aspects of the software assisted by a member of the vendor's technical staff and checked the answers to confirm their validity. The questions were individually reviewed and commented on and the majority of assessments were confirmed.		
1.05	The Technical Manager discussed the assessment with a member of the vendor's staff in order to clarify any points requiring further information. In the event of disagreement between the supplier and the Technical Manager, the Technical Manager's decision was taken as final and the response changed accordingly.		
1.06	The latest version of the software was used throughout the evaluation.		
1.07	When the evaluation had been completed, a draft copy was sent to the ICAEW Scheme Manager for review before completion of the final report.		
Prologue: Matters to consider before purchase			

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1.08	General Overview:	Inflo makes leading-edge technologies accessible to the accounting profession by providing digital solutions, knowledge and support to accountants; to add value to their clients in new and innovative ways. Inflo is a cloud-based software application separated into eight key modules, incorporating machine learning (AI) and user configuration: **Inflo Collaborate** – secure and intuitive client collaboration for project managing file exchange and engagement execution **Inflo Ingest** – efficient, secure and effective extraction of accounting data from client accounting systems **Inflo Explore** – variance analysis and visualisation of financial data to analyse performance and drill down to transactions of interest and specific areas of risk **Inflo Select** – automation of analysis, visualisation and testing across a broad range of financial data sets **Inflo Detect** – instant identification of transactions demonstrating unusual characteristics and posing the greatest risk of inappropriate financial activity **Inflo Revenue Cascade** – mining of business processes to visualise relationships in financial	
1.09	Supplier background:	"Inflo develops data analytics software which accounting and advisory firms use to increase the value of services delivered to clients. Inflo support over 480+ audit, tax, advisory firms across the globe. Inflo has teams based in the UK, US and Australia. Inflo's aims to help maintain the relevance of accounting in the digital age. Inflo are passionate about the accounting profession and focus on driving long-term success for advisers and their clients. Inflo was established in 2015 and has a global customer base."	
1.10	Product background and suitability for the user:	Inflo has been designed by accounting professionals to help accounting professionals deliver a wide range of services to their clients. Current features include: - Project management, file exchange and engagement workflow - Secure and seamless data extraction, reformatting and transformation of data from client accounting systems, and transfer to analytical review - Variance analysis and visualisation of data to analyse performance and drill-down to notable transactions - Performance of a significant number of automated procedures required by commonly used audit methodologies - Characteristic and relationship analytics, complemented by root-cause interrogation and AI, allow deep exploration, analysis and investigation of transactional data. - Mining of business processes to visualise relationships in financial data and highlight transactions diverging from expectations - Automated computation of financial KPIs, statistics and measures benchmarked against peer groups – consolidated results of financial data analysis	

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1.11	Add-on modules:	Inflo's features are arranged in modules which can be selected as desired by the user on an engagement-by engagement basis to tailor the services being used. **Inflo Collaborate** – secure and intuitive client collaboration for project managing file exchange and engagement execution **Inflo Ingest** – efficient, secure and effective extraction of accounting data from client accounting systems **Inflo Explore** – variance analysis and visualisation of financial data to analyse performance and drill down to transactions of interest **Inflo Select** – automation of analysis, visualisation and testing across a broad range of financial data sets **Inflo Detect** – instant identification of transactions demonstrating unusual characteristics and posing the greatest risk of inappropriate financial activity **Inflo Revenue Cascade** – mining of business processes to visualise relationships in financial data and highlight transactions diverging from expectations **Inflo Metrics** – automated computation of financial KPIs, statistics and measures benchmarked against large peer groups to	
1.12	Typical implementation [size]:	Inflo is highly scaleable and is designed to be suitable for use by any size of accounting firm. Firms can choose to use Inflo for a single, one-off engagement or 6,000+ engagements per year, including group engagements comprising many subsidiaries. Inflo modules can also be added as desired. No installation is required - users can sign up through the website where there is also a wealth of user guidance.	
1.13	Vertical applications:	There are no vertical applications as the software is an end to end solution. Inflo integrates directly with over 325 accounting systems, Inflo can be tailored to work with any system and can ingest complex data.	
1.14	Server flatform and database:	Inflo is a hosted solution, using Microsoft Azure public cloud services. The client does not need any additional servers or databases.	
1.15	Client specification required:	Only basic information is required to set up a new user - accounting firm name and address, and initial user name and email address. Inflo can be accessed via all modern web browsers across desktop, laptop and tablets.	
1.16	Partner network:	Firms can sign up with Inflo directly by visiting their website.	

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2.	**ISSUES AND CONCLUSION**		
Highlighted issues			
2.01	**There are a number of limitations in the product, which while not adversely impacting upon this evaluation may be of importance to some organisations. It is important that any business contemplating the purchase of software reviews the functionality described and limitations therein against its detailed requirements. Attention is drawn in particular to the following areas where the product, on its own, may not be suitable for businesses with certain requirements:**		
2.02	The following weakness/omissions were identified:		
	* 2FA is not currently supported but is on the development plan.		3.11
	* Full details of changes to standing data appear in the audit log, but only Inflo themselves can access this.		3.25-3.31
	* Users can't do "current state backups" but can download uploaded data and the results of analysis at any point in time. Inflo backup the customer environment on a daily basis and can restore this for a customer if needs be.		3.36 6.56
	* With regards to data processing: Users cannot add regular reports to user menus (although custom reports can be created in the Inflo Reports module); or produce scheduled batch reports (however Inflo is not a batch-based system and the results of queries are reported in real time).		4.42/3/4
	* With regards to usability: The system does not support multiple languages, the use of function keys, the ability to save user-preferences/searches/favourites, creation of user-defined fields, or the ability to amend the layouts of forms.		5.01 5.05 5.11 5.12 5.16
	* Inflo does not offer ESCROW for the software, but this is not unusual for a SaaS service.		5.27
	* Inflo does not guarantee a SLA for the system uptime or provide service credits for any downtime.		5.37 6.30 6.31
	* Individual users are not able to test beta versions of the application before new versions go into live use as standard; although focus group users are involved in testing specific new functionality and major product releases.		6.84
	* Tolerances for accuracy checks cannot be set at user-level, as these are based on firm methodology.		7.20
	* Multi-level authorisations cannot be set on the workflow.		7.22
	* The system does not allow for accounts with a zero balance to be removed or supressed where there are transactions present.		7.43
	* A batch of tests cannot be selected from the wider set and saved as named set.		7.61
Evaluation conclusion			
2.03	For the specific use cases in support of an engagement for which the product is designed, it is a solid and capable solution. Members should be aware of the limitation of the solution as above, and fully understand the role that it can play in an engagement.		
Disclaimers			
2.04	Any organisation considering the purchase of this software should consider their requirements in the light of proposals from the software supplier or its dealers and potential suppliers of other similarly specified products. Whilst the contents of this document are presented in good faith, neither ICAEW, nor the ICAEW's Technical Manager (RSM UK Consulting LLP nor any party nominated by the ICAEW to perform this role on the ICAEW's behalf) will accept liability for actions taken as a result of comments made herein. The decision to purchase software resides entirely with the organisation.		

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3.	**ACCESS AND SECURITY**		
Access control			
3.01	What security features are included to control access to the application?	Access to Inflo can only be obtained via a valid, individual username and password combination. Enhanced access control can be implemented by accounting firms through Single Sign-On integration. When implemented, users are automatically checked against accounting firms' Active Directory to confirm whether they are valid, authenticated users before automatically logging them into Inflo. Inflo's SSO is implemented via IdentityServer4 which uses OpenID Connect (OIDC) and the OAuth 2.0 framework. It is compatible with AzureAD and ADFS 2016 (and above) using OIDC. Inflo's SSO does not support SAML. In addition to this, Inflo features role based access and privileged access management.	Noted.
3.02	Can access to functions be managed via a permissions matrix so users can only see (in menus and other links) and access those areas they are authorised to access?	Role based access is enforced within Inflo which allows different levels of access to be granted to different types of accounting firm and end client user as follows: - CompanyUser - Standard user activities - CompanyAdmin - Standard user activities + user management - ClientChampion - Standard user activities + support tickets for single office - ClientOverallChampion - Standard user activities + support tickets for entire firm - ClientUserManagement - Standard user activities + user management - ClientBilling - Standard user activities + billing sheet access - ClientExternalReference - Standard user activities + edit access to external reference IDs Granular access rights can also be applied to certain areas of Inflo to restrict access to users e.g. data requests	Confirmed.
3.03	Is this access to the application managed by:- - Individual user profiles? - User groups or job roles?	Access is managed by both user groups and job role for general access, and individual user profiles for specific access restrictions.	Confirmed.
3.04	Can a report be produced detailing all current users, their user groups if relevant, and their authority levels and/or access rights?	All current users and their assigned roles are presented within the user administration area of Inflo. This information cannot be downloaded as a report from this view. However, a bespoke report can be produced on request.	Noted. A screen dump could be produced.
3.05	If menus can be tailored does the system limit the display of menu options to those for which permission has been granted for each user?	Only views and menus accessible to a user's role are displayed to that user within Inflo.	Confirmed.
3.06	Does security allow for access to be limited to: - Read only? - Read/write? - Read/amend/delete?	Workflow enforces read only access for accounting firm and end client users at various points in the engagement lifecycle. Read, write, amend and delete actions are also enforced through user roles.	Confirmed.
3.07	If data can be accessed by separate reporting facilities, such as ODBC or an external report writer, is the user access security control applied?	Inflo does not support separate reporting facilities.	Confirmed. Any data ingested could be exported to Excel format for use elsewhere.
3.08	Does the software require higher or specific levels of user access for: - Access to administrator functions? - Changes to sensitive data, such as customer credit limits?	Specific user roles are required for access to abilities such as user management, support tickets, methodology management and billing management.	Confirmed.

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3.09	Does the system require specific security roles for: - Opening/closing accounting periods (if appropriate)? - Deleting transactions? - Archiving transactions? - Importing transactions from external systems?	Only specific roles can create accounting firms, companies and engagements within Inflo. Accounting data cannot be deleted by any non-Inflo user once imported. Only certain roles specified by the accounting firm can import accounting data.	Confirmed.
3.10	Does the system security integrate with Microsoft's Active Directory or other tools that provide a single sign-on?	Inflo's SSO is implemented via IdentityServer4 which uses OpenID Connect (OIDC) and the OAuth 2.0 framework. It is compatible with AzureAD and ADFS 2016 (and above) using OIDC. Inflo's SSO does not support SAML.	Noted.
3.11	Does the system provide 2-factor authentication (2FA)?	2FA is not currently provided.	Noted.
3.12	Does the system allow access restriction to be defined based on a customer's IP address(es)?	Inflo can be accessed from anywhere via the internet and IP address restrictions are not possible.	Noted.
Passwords and access logs			
3.13	Is access to the software controlled by password?	Access to Inflo can only be obtained via a valid username and password combination.	Confirmed.
3.14	Does each user have a separate log on (user id)?	Users have unique usernames.	Confirmed.
3.15	If there is no password facility please state how confidentiality and accessibility control is maintained within the software?	N/A	-
3.16	Are passwords masked for any user logging in?	Passwords are masked at the point of entry.	Confirmed.
3.17	Is password complexity available and enforced?	Passwords must be: · At least 8 characters in length; · A mixture of alpha (upper and lower case), numeric and special characters; and · Must not be based on names, dates, hobbies etc, or be dictionary words of any language - Inflo features a database of 10,000 commonly used passwords which cannot be used	Noted.
3.18	How many previous passwords are retained?	Based on industry best practice, Inflo promotes the use of strong, hard to guess passwords rather than frequent forced password changes. Inflo does not retain a history of passwords.	Noted.
3.19	Are passwords encrypted?	Passwords are encrypted (salt hashed) and are not accessible.	Noted.
3.20	Are users automatically logged off after a pre-set time not using the system? - Can the time period be changed? - Can any information be viewed without being logged in, including after logging off, if so what information?	Users are automatically logged off after 1 hour. This time period cannot be changed. No information can be viewed after the user has been logged out.	Noted.
3.21	How does the software track user activity?	User activity is monitored via logon records and records of user actions taken within the application.	A user can see the last logon. Inflo can see all activity by querying the underlying database.
Deletion of transactions			
3.22	Is it possible to delete a transaction?	It is not possible for software users to delete transactions. Transactions can be deleted only by Inflo administrators/superusers.	Confirmed. Once the data has been ingested it cannot be amended.
3.23	If so, then how are deletions controlled by the system?	N/A	-
3.24	Are deleted transactions retained in the audit trail (see below) and denoted as such?	The deletion of transactions by Inflo staff is recorded within the audit trail.	Noted.
Audit trails			
3.25	Does the system have an audit trail (log) which records all changes to transactions in the system?	Inflo records database update actions taken within the system by software users. As such, Inflo records amend/write/delete actions but not view actions.	Noted.
3.26	Does this log also record any system error messages and/or any security violations?	System error messages and security violations are recorded within system administration tools such as those provided by Inflo's hosting partner, Microsoft Azure.	Noted. Inflo can also see any failed transactions. Security issues would be tracked by Azure itself.
3.27	Is it possible to turn off or delete the audit trail?	It is impossible to delete database edit records.	Noted.
3.28	Does the software allocate a system generated sequential unique reference number to each transaction in the audit log, date and time stamp it and record the user id?	Sequential unique references are applied to all transactions recorded in the audit log.	Noted.

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3.29	Are all master file changes recorded in the audit trail?	All database table changes are recorded in the audit trail.	Noted. Changes to any data in the Inflo databases are tracked.
3.30	Are imported /interfaced transactions detailed in the audit trail?	Inflo records when transactions are uploaded, transformed and ingested.	Confirmed. Inflo's workflow tracks the request for data, its import and subsequent processing.
3.31	If yes, then how are imported/interfaced transactions differentiated within the audit trail?	It is not possible to manually enter accounting data into Inflo.	Confirmed. Imported data is just another database change; which is logged.
Compliance			
3.32	Does the system operate in a way that is compliant with data protection legislation including GDPR? How does the system facilitate this?	Inflo routinely processes user credentials, to authenticate users, communicate actions required of users in the system and to provide management information to leadership in a customer firm about their users – for example to guide training requirements. An evaluation was performed to minimise the personal data collected for this use, determined as the first name, last name and email address of a user (for which Inflo acts as Controller). Other personal information may be uploaded by users as required based on the purposes of the engagement (for which Inflo acts as Processor). Inflo's Conditions of Use state the measures that Inflo undertakes to protect all data. These measures include strong technical controls and encryption. Inflo's administrative procedures allow any personal data rights to be exercised within required timescales.	Noted. Inflo are looking to make this information available via their brochure pages. The information is currently shared with Inflo's customers on request.
3.33	Describe your use of sub-processors if any?	Inflo uses Microsoft Azure public cloud services to provide its infrastructure platform, including datacentres.	Noted.
Backup and recovery			
3.34	Is there a clear indication in the software or manuals as to how the data is backed-up and recovered?	Details of back up and recovery procedures are provided in Inflo's Conditions of Use.	Noted. As above, Inflo are looking to make this information via their brochure pages.
3.35	Are backup procedures automatic?	Inflo performs real-time data replication between our geographically diverse datacentres.	Noted. All defined by Inflo within Azure; see also 3.36.
3.36	How often are backups taken and to what point can restores be done?	Data replication is performed in real-time with point-in-time restores possible within a 5 minute window. Full weekly backups are also taken. It is not possible to customise this backup routine but software users are able to easily download transactional data for their own retention needs.	Noted. Users cannot undertake their own restores but Inflo can on request.
3.37	Is the user forced or prompted to back-up at certain intervals and if so can these be customised?	Backups are forced but this is automatic and no user intervention is required or disruption experienced.	N/A
3.38	How does the software facilitate recovery procedures in the event of software failure? (E.g. roll back to the last completed transaction).	Point in time restore to the previous restore point (<=5 minutes) within the redundant environment is automatic.	Noted.
3.39	If software failure occurs part way through a batch or transaction, will the operator have to re-input the batch or only the transaction being input at the time of the failure?	The software user would need to re-input any information which had not been committed (i.e. written to the database) at the time of the outage.	Noted.
3.40	What features are available within the software to help track down processing problems?	Inflo features detailed dataset reconciliation records allowing the reason for data processing failures to be reported, investigated and actioned.	Noted.

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4.	DATA PROCESSING AND REPORTING		
Input and validation of transactions			
4.01	Is data input controlled by self-explanatory menu options?	All areas of data input are via self-explanatory menu options with on screen guidance provided at each step.	Confirmed.
4.02	Are these menus user/role-specific?	Data input menus are only available to those with the required access role e.g. end client users are not able to input audit methodology configuration data.	Confirmed.
4.03	Can the creation or amendment of standing data (e.g. customer account details) be undertaken using menu options or dialogue boxes as opposed to requiring system configuration?	All possible configuration within Inflo is carried out using menu options.	Confirmed.
4.04	Does the software provide input validation checks such as: - [account] code validation? - reasonableness limits? - validity checks?	Inflo's accounting data ingestion workflow features the following validation checks: No non-reconciling accounts identified All Inflo desired fields have been provided No unexpected accounting dates identified No transactions with blank dates identified No unbalanced transactions identified All periods in the financial year contain GL data Number of users within normal range Number of document types within normal range No transactions with blank user ids identified No blank document types identified No P&L opening balances identified No blank journal or line descriptions identified All transactions have a created date No unbalanced user ids identified No unbalanced document types identified No transactions with blank account descriptions identified There are no accounts with differences in the TBs in comparison to the previous engagement No subsidiary level unbalanced transactions identified Inflo also reconciles opening and closing balances to transactional data to confirm the completeness of transactions.	Noted. Also email addresses, dates and date ranges are validated. There are also places where warnings are provided, e.g. in relation to materiality.
4.05	What control features are within the software to ensure completeness and accuracy of data input?	Inflo's accounting data ingestion workflow features input validation checks such as the reconciliation of opening and closing balances to transactional data to confirm the completeness of transactions (see also 4.04). Inflo's analytics modules help accounting firms confirm the accuracy of data input.	Noted. The software is designed to identify potential issues but can only work with the data that has been ingested; which may or may not be complete.
4.06	How does the software ensure uniqueness of the input transactions? (i.e. to avoid duplicate transactions)	Tests of detail and analysis within Inflo's analytics modules allow accounting firms to identify potential duplicate transactions through querying accounts, amounts and other transaction characteristics. These can be drilled down into to immediately confirm duplications.	Confirmed no specific test for duplicates, but Inflo state that this is on their development roadmap.
4.07	Is data input by users validated by scripts or routines in the browser, or other client software, before transmission to the server?	All transactional data processing is carried out within Inflo's cloud servers.	Confirmed.
4.08	Is data input by users validated by routines running on the server before data files are updated?	Data input is validated prior to the generation of the normalised dataset used in subsequent automated routines.	Noted. See 4.04 above.
4.09	Does the above validation ensure that data entered in all input boxes: - Cannot be longer than a maximum length? - Cannot contain unaccepted characters such as semi-colons etc?	Validation is carried out within user input screens for maximum length and unacceptable characters. Validation for accounting data ingestion includes maximum length on fields such as transaction ID as well as unaccepted characters.	Confirmed.

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4.10	Are input errors highlighted?	Errors in ingested data validation routines described in 4.04 are highlighted in the General Ledger report presented following data ingestion. Errors in user input data such as test configuration and parameters are highlighted onscreen.	Confirmed. On screen limits are displayed if these are exceeded.
4.11	If Yes are they: - Rejected and error report generated on-screen? - Rejected and error reports generated? - Accepted and posted to a temporary account/area?	Errors in ingested data are highlighted to the engagement team as described in 4.10. The accounting team are able to review these errors, query these with the end client team, accept the errors or reject the entire dataset. Errors in user input data such as test configuration and parameters are displayed on-screen and data entry is rejected.	As 4.10
4.12	Are responses to erroneous data input clear so that they do not lead to inappropriate actions?	Detailed explanations are provided for suspected erroneous data to allow accounting firm users to take appropriate action, including querying these with the end client team.	Confirmed.
4.13	Does the software have an automatic facility to correct/reverse/delete transactions?	No. Ingested data cannot be changed.	Noted.
4.14	If yes, are these logged in the audit trail?	N/A	-
4.15	Are all data entries or file insertions and updates controlled to ensure that should part of a data entry fail the whole transaction fails?	N/A	Noted. Ingested data cannot be changed.
4.16	Are alerts sent to technical support staff when incidents occur to enable data update problems to be investigated and resolved?	Data upload failures are automatically flagged to Inflo's Data Team for investigation.	Confirmed. There are a number of data queues monitored by the Inflo technical team.
4.17	Are messages provided to users clearly explaining whether the data entry or file upload has been processed successfully or not?	Clear messages are provided on-screen for users.	Completed. This is part of the ingestion process.
Import and export of data			
4.18	For import/batch functions does the software allow for control totals, and if so must this balance before transactions are posted/updated?	Inflo's accounting data ingestion workflow features input validation checks to reconcile opening and closing balances to transactional data to confirm the completeness of transactions as noted in 4.04. This validation is performed within Inflo but the data ingestion workflow cannot complete if this validation fails.	Confirmed. Control totals are not used but there is a validation undertaken between the TBs and the transactions.
4.19	Can files/attachments be uploaded and stored against any transaction?	Files and attachments can be uploaded against data requests prepared by the accounting team.	Confirmed. Comments and documents are added as part of data requests of the client by the auditor.
4.20	Is there an additional charge made for storage of uploaded files? - If yes, please indicate the cost.	No	Noted.
4.21	Can data be imported into the system from multiple types of files, e.g. XLS, text, CSV?	Accounting data can be imported via Inflo's data connector, accounting system reports or database backup file.	Confirmed. Ingestion is by directly accessing accounting data or importing data produced by an accounting system. If a system provides this in Excel format then it can be imported. However user-created spreadsheets or delimited files cannot be imported.
4.22	Explain how the system validates imports into the system and what happens to any import which fails?	See 4.04 for details on Inflo's validation of accounting data.	As above.
4.23	Are imported /interfaced transactions detailed in the audit trail? *[See also 3.27]*	Imported accounting data and uploaded files/attachments are recorded in Inflo's database.	Noted.
4.24	Can data be exported from all areas of the system to multiple formats e.g. XLS, CSV, PDF, text; if so specify which formats are supported?	Accounting data can be exported in XLS and TSV format. The results of analyses can be downloaded as PDF at various points within the analysis workflow.	Confirmed. Once data import is complete can export GL as XLS or tab delimited.

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Data processing			
4.25	Does the software ensure that menu options or programs are executed in the correct sequence (e.g. outstanding transactions are processed before month end is run)?	Inflo features a workflow of actions consistent with the lifecycle of an audit engagement and flow of information. E.g. subsequent transactional analysis cannot take place until data import and reconciliation tasks have been completed.	Confirmed. The workflow provides a series of steps that must be followed/completed.
4.26	Does the software provide automatic recalculation, where appropriate, of data input? (e.g. VAT)	N/A	-
4.27	Is a month/period-end routine required to be undertaken?	N/A	N/A as not an accounting system.
4.28	Is it possible to delete accounts if the balance if Nil but transactions have been recorded against the code?	N/A	N/A as not an accounting system.
4.29	Are there any other constraints over the deletion of accounts?	N/A	N/A as not an accounting system.
4.30	What is the size and format of reference numbers and descriptions within:- - Ledgers? - Stock? - Currencies?	N/A	N/A as not an accounting system.
4.31	How does the software guard against/warn about duplicate account numbers on set up?	N/A	N/A as not an accounting system.
4.32	How does the software enable the traceability [from, to and through the accounting records] of any source document or interfaced transaction?	Data requests/queries are created from transactions and test results. This allows for conclusions to be traced to test results and source data.	Noted. The system can only drill as far back as the transactional information ingested; but data requests relating to these transactions can be made of the client.
4.33	What drill down/around functionality is available within the software?	Inflo features the ability to drill down into individual transactions from higher level test results, analyses and risk level observations.	Confirmed.
4.34	Are there reports which identify all the fields which have been modified?	Test result reports show samples selected and individual data points based on configuration set, or subsequently modified, by the accounting firm.	Noted. However, ingested data cannot be changed.
4.35	If the software uses a lot of standing information which changes frequently or regularly, does the software allow for such changes to be effected through the use of parameters or tables?	Standing data is limited to accounting firm set up data and configurable information related to audit methodology. The ability to update this information is limited to either Inflo users or accounting firm users with heightened access rights.	Noted. This data is simply entered into the database using the UI.
Report writer			
4.36	Does the system have an in-built report generator or is a third-party solution used (if so please specify)?	Inflo has in-built reporting functionality for specific features such as test results.	Confirmed.
4.37	Is the report writer based on a standard SQL-type approach and is it flexible and easy to use?	Standard reports are available rather than customisable report writing functionality.	Confirmed.
4.38	Can the report generator operate over the financial and operational aspects of the system, e.g. combining service metrics with financial information?	Billing reports are also available to users with the required level of access.	Confirmed.
4.39	Is a comprehensive data dictionary provided to aid field selection?	The chart of accounts relevant to the accounting system from which data has been ingested is provided.	Noted. N/A but is used in places in relation to field mapping for data ingestion.

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4.40	Does the system provide a library of reports and templates which can be amended, saved and re-run?	A library of reports within each module is available. Reports can be run on demand as required and re-run as analyses are configured by users. The Inflo Reports module also provides a standard engagement-wide report template which can be amended, saved and re-run as required. Templates for standard information requests, questionnaires, analyses and tests are available based on sector, industry, sub-industry accounting type and group structure. These can be amended or configured by the user as required. All of the above are saved for the engagement. Data requests and questionnaires can be imported from previous engagements.	Confirmed. There are standard reporting elements from each module that can be brought into an overall engagement-wide template (in PowerPoint format).
4.41	Can users create their own reports? If so, what are the controls on users doing this?	Inflo's standard reports reflect individual configuration of test results and analyses. The Inflo Reports module allows users to create their own bespoke reports based on the outputs of Inflo's analytics modules. Only users with access rights to use the Inflo Reports module can run these reports.	Confirmed.
4.42	Can users create saved searches /filters / queries?	Queries in the form of data analysis and testing configuration which drives reports is saved automatically for the engagement. Filters used in Inflo's analytics modules to analyse transactional data are also saved.	Confirmed.
4.43	Can regular reports be added to user menus in the appropriate area of the system?	Standard reports are available within the module user menu. However, these cannot be added or removed by users.	Confirmed.
4.44	Does the system support the production of on demand (interactive) and scheduled batch reports?	All reporting is on demand within Inflo.	Confirmed.

Ref	Requirement	Response	Reviewer Comments
5.	**<u>USABILITY</u>**		
Ease of use			
5.01	Does the solution provide a multi-language user interface?	Inflo is currently only available in English	Confirmed.
5.02	Does the system allow for customizable branding and UI (e.g. corporate colour palate, upload company logo, etc)?	Co-branding is available within the platform and user emails.	Noted.
5.03	Are the various functions of the software menu-driven, or otherwise easy to initiate?	Functionality is easy to navigate via modules, menus and workflows.	Confirmed.
5.04	Does the system have a similar look and feel and overall and consistency between screens and modules?	Inflo has been built organically using an internal component library and has a consistent user experience across all areas of functionality.	Confirmed.
5.05	Is there a standard and consistent meaning to function keys in all sections?	Shortcuts and navigation functions are consistent throughout.	Confirmed. The use of function keys is not supported.
5.06	Is data entry easily repeated if similar to previous entry?	N/A	Confirmed.
5.07	Does the software prevent access to a record while it is being updated?	No, access to update records (test configuration) is restricted as required by users through user access rights.	Noted.
5.08	Is there locking at file or record level?	No, record opening and saving is carried out on demand. Access to update records (test configuration) is restricted as required by users through user access rights.	Noted. If an analysis is undertaken on a dataset where an analysis has already been run then a new set of results is created and saved.
5.09	Does the software allow for the running of reports whilst records are being updated?	Database updates are carried out in real-time and the running of queries is carried out on demand. Any updates to configuration would require the user to re-run analysis. Access to update records (test configuration) and run queries is restricted as required by users through user access rights.	Noted.
5.10	Can timestamps or user comments be added to transactions?	Timestamps are automatically added to data requests/queries raised by accounting firm users against transactions. User comments can also be added manually by that user.	Confirmed.
5.11	Is there the ability to store preferences and default values on a per-user basis. e.g. department/team/user?	Certain standing data preferences are saved at an accounting firm level and a user level (e.g. daily email summaries of engagement status). Data requests specific to accounting firms (e.g. planning questionnaires) can also be saved and applied to engagements. However, as each engagement is unique it would be inappropriate to save accounting data analysis, test and query configuration.	Noted.
5.12	Does the system have the ability to provide user-defined fields with associated validation of data input?	Custom validation in the form of tests can be created in some modules. However, customizable or user defined fields are not supported.	Noted.
5.13	Can the system provide users with reminders and notifications e.g. workflows?	Inflo sends notifications to users required to take action throughout the workflow. User notifications for engagement activity can also be set.	Confirmed.
5.14	Describe the tools and features available for a power user to make configuration changes such as amending a workflow.	Accounting firm users are able to configure automated tests and analyses via menus within each module.	Confirmed.
5.15	If the system provides workflows, does it have functionality to substitute/delegate authorisations?	Authorisations with workflows are all subject to the user permissions.	Confirmed.
5.16	Is there the ability for users to define and configure layouts of letters and forms?	No.	Noted.
5.17	Can users save the parameters of searches?	The parameters of data queries within Inflo's analytics modules can be saved.	Noted.
5.18	Does the system have a "universal search" option, allowing a search to be undertaken over all modules of the system?	No.	Noted.
5.19	Can the system store menu option 'favourites' on a per user basis?	No.	Noted.
5.20	Can a user open multiple windows accessing the same or different modules of the system?	Yes, users are able to open multiple modules within separate browser windows.	Confirmed that a user can have two browser windows open on the same engagement.

Ref	Requirement	Response	Reviewer Comments
5.21	Can more than one software function be performed concurrently?	Multiple users can access an engagement and perform multiple actions across modules and functionality.	Confirmed.
User documentation and training			
5.22	Is a manual provided which is clear, informative, accurate and current?	Extensive user documentation , guidance notes and tooltips are provided within Inflo.	Confirmed. Guidance is provided on-screen.
5.23	Is the manual provided as: - hard copy - on CD - by download - via a web-interface?	This is provided within Inflo via web pages, videos and downloadable documents.	Confirmed.
5.24	Does the manual include: - An index or search facility? - A guide to basic functions of the software? - Pictures of screens and layouts? - Examples? - A tutorial section? - Details of any error messages and their meanings?	Guidance includes basic module guides with screenshots, dynamic searchable FAQs, fully functional support ticketing system and prompt/help points associated with individual actions.	On-screen FAQs with full search capability. Also links to videos.
5.25	Is context-sensitive help should be available within the system?	Tooltips are available against specific actions, guidance documents and videos specific to modules are provided within each module, and FAQs are searchable by functional area.	Not fully context sensitive but initially takes to issues related to the current module. Also has detailed "hovers" (tool tips).
5.26	Is the manual and/or help editable by the user (subject to the permissions matrix)?	No	Confirmed.
5.27	Will the Software House make the detailed program documentation (e.g. file definitions for third party links) available to the user, either directly or by deposit with a third party (ESCROW)?	No	Confirmed. An Escrow agreement would not be usual for SaaS software.
5.28	Please detail the training options available?	On-site support and training for accounting firms and their engagement teams is available, as well as webinars and remote training.	Noted. Inflo will do training too if required.
5.29	Who provides training: - Software House? - VAR?	Inflo's global Customer Success teams.	Confirmed.
Support and maintenance			
5.30	How is the software sold: - Direct from the software house? - Via a Value Added Reseller (VAR) or Integrator?	As well as being sold directly by the company, Inflo has a reseller agreement with Thomson Reuters in the US.	Noted.
5.31	How is the product supported: - Direct from the software house? - Via a Value Added Reseller (VAR) or Integrator?	Inflo's global Customer Success team.	Noted.
5.32	Do VARs have to go through an accreditation process?	Yes	Noted.
5.33	Is the software sold based upon number of named users or a number of concurrent users?	Inflo is sold as a capacity/subscription service based on the number of engagements. This includes unlimited users and volume discounts are available.	Noted. Based on engagements and the services to be accessed during those engagement; these are called credits.
5.34	The supplier should detail the support cover options available, covering: - The hours provided? - Associated costs? - The global regions covered?	Inflo does not currently charge anything additional for support. Our support hours are aligned to our "normal business hours" as per our overarching terms and conditions, which are defined as Monday to Friday, 08:00 to 18:00 in customer's local time zone. Although we strive to respond to all queries within 48 hours, our actual response times may vary and we may take longer to respond to more advanced or technical queries. Support is provided through an integrated support ticket system with escalation possible through various levels of support depending on topic.	Noted. Teams in US, UK and Australia cover the whole globe in local time.
5.35	Detail the process by which customers raise support requests and how these can be viewed/managed?	Customers raise support tickets within Inflo's support ticket tool embedded within the platform. These can be viewed and managed by the originator at any point through the resolution cycle as tickets are responded to and escalated.	Confirmed.

Ref	Requirement	Response	Reviewer Comments
5.36	Please note the methods of support available: - Telephone? - Internet chat? - Remote access to customer workstation? - Other, please specify?	Support is primarily available through Inflo's support ticket module. Within a support ticket users can grant temporary access to Inflo's support team to access their engagement.	Confirmed. The ticket tool is the primary and practically the only method of support apart from local "champions" as defined within each installation.
5.37	Do you offer service credits for failure to meet performance around SLA and uptime (if applicable)	Inflo does not currently offer service credits.	Noted.
5.38	What is your escalation path for tickets which have not been resolved within a reasonable time?	Support tickets are managed and monitored by the Customer Success function and issues are escalated to the head of this function. Inflo regularly reviews KPIs based on support ticket response and resolution.	Noted.
5.39	How often are general software enhancements provided?	Inflo follows a monthly release cycle.	Noted.
5.40	Will they be given free of charge?	Updates are provided free of charge	Noted.
5.41	How are enhancements and bug fixes provided to customers?	Enhancements are delivered to the live cloud service accessed by customers.	Noted.
5.42	Is "hot line" support to assist with immediate problem solving available?	Support tickets can be raised with a severity of "urgent"	Noted.
5.43	If so, is there an additional cost involved?	No.	Confirmed.
5.44	At what times will this support be available?	Our support hours are aligned to our "normal business hours" as per our overarching terms and conditions, which are defined as Monday to Friday, 08:00 to 18:00 in customer's local time zone. Although we strive to respond to all queries within 48 hours, our actual response times may vary and we may take longer to respond to more advanced or technical queries.	Noted.
5.45	Is hardware and maintenance provided by: - Software House? - VAR?	N/A	Confirmed.
5.46	Are there specific restrictive conditions in the license for the software?	Restrictive conditions state that you shall not: - allow any other individual to use the services - attempt to copy, modify, duplicate, create derivative works from, frame, mirror, republish, download, display, transmit, or distribute all or any portion of the Software - attempt to reverse compile, disassemble, reverse engineer or otherwise reduce to human-perceivable form all or any part of the Software - access all or any part of the Services and Documentation in order to build a product or service which competes with the Services - use the Services, Documentation and/or Deliverables to provide services to any third parties which are not End Clients - license, sell, rent, lease, transfer, assign, distribute, display, disclose, or otherwise commercially exploit, or otherwise make the Services, Documentation or Deliverables available to any third party	Confirmed; none of these are unusual or appear particularly restrictive.
Integration and www facilities			
5.47	Are the different modules of the system fully integrated (i.e. no set-up effort required in order to use the various modules together)?	Inflo's modules are integrated and can be accessed via a single interface.	Confirmed.
5.48	Are they integrated on real time basis or batch basis?	Integration is on a real-time basis.	Confirmed.
5.49	Can the software be linked to other packages e.g. word processing, graphics, financial modelling, to provide alternative display and reporting facilities?	Data can be easily downloaded in XLS/CSV format for use in external analysis and visualisation tools. In addition, Inflo's Accounting Data API allows accounting firms to obtain General Ledger detail or Trial Balance summary information from Inflo to pull into their own systems. Lastly, the Inflo Reports module allows reports to be produced in PPT format which can be edited and formatted as required.	Confirmed. The new PowerPoint template was demonstrated to us.
5.50	Can definable links to spreadsheets be created?	No	Confirmed.

Ref	Requirement	Response	Reviewer Comments
5.51	Does the system provide secure document storage capability: If so, please give examples of the document types saved and what transactions these might relate to.	Inflo's file sharing capability allows various file types to be shared between accounting firm and end client users. Typically these are PDF and MS Office formats.	Confirmed.
5.52	Can documents be scanned into a secure repository?	No, document scanning functionality is not available.	Confirmed.
5.53	Does the system provide data migration tools for transactional and master data sets (e.g. employees customers, suppliers, journals, invoices).	Inflo's accounting data ingestion workflow provides various methods for migrating data from any accounting system. Data analysed within Inflo can be downloaded at numerous points within the workflow in XLS/CSV format. This data can then be migrated to external systems as required.	Confirmed.
5.54	What connection mechanisms does the software have and what breadth of functionality in terms of: - operations (add, update, delete)? and - what transactions/data it can access? E.g. if webservices APIs available, then can customers connect to whatever software they wish?	The following APIs are available: - Identity & Authentication - integration with SSO - Accounting Data - allowing accounting firms to obtain General Ledger detail or Trial Balance summary information from Inflo to pull into their own systems - Engagement Creation - allows the ability to send the information required to create an engagement automatically to Inflo - Delete Engagement - Edit Engagement - Add Engagement Group Children - Engagement Team - allows an accounting firm to edit engagement and client team members - Engagement Request - allows accounting firms to extract files from Inflo requests and store them directly within audit documentation or other file storage systems - Engagement Request Creation - PUSH Notifications - Archive Engagement	Noted.
5.55	Is the software compatible with XML standards? If so in what respect? (input/ output/ other)?	No	Noted.
5.56	Does the system support mobile working?	Inflo can be accessed from anywhere.	Confirmed.

Ref	Requirement	Response	Reviewer Comments
6.	**SAAS/HOSTED OPERATION**		
Data centres and customer data			
6.01	Whose data centres are used and where are these located: - If hosted -- where data centre controlled by a third-party? - If SaaS -- where the software vendor will be in control?	Inflo data is processed and hosted in Microsoft Azure's multi-tenant data centres within the following locations: Australia: Primary - Australia East (New South Wales) Backup - Australia Southeast (Victoria) Canada: Primary - Canada Central (Toronto) Backup - Canada East (Quebec City) UK: Primary - North Europe (Ireland) Backup - West Europe (Netherlands) US: Primary - West US 2 (Washington) Backup - West Central US (Wyoming)	Noted.
6.02	Does the customer get a choice of the jurisdiction in which their data resides?	Inflo currently offers four global instances per 6.01	Noted.
6.03	What certification(s) do you hold relating to your data centres and your business operations?	Inflo is ISO 27001 certified. Microsoft Azure data centres which ISO 27001, 27017, 27018, HIPAA, FedRAMP, SOC 1 and SOC 2 compliance standards and certifications.	Noted.
6.04	Is an SSAE16 (System and Organization Controls) report available?	Yes, for MS Azure. Inflo's ISO27001 certificate can be found here: https://inflosoftware.com/inf/wp-content/uploads/2018/06/Certificate-of-Approval-24-05-18.pdf	Noted.
6.05	What are the physical controls over the:- - The premises? - Fileservers? - Communications equipment?	MS Azure provides industry best practice physical controls consistent with their certifications.	Noted.
6.06	Is the space in this/these data centre(s) shared with any other companies?	Yes - Inflo uses Azure's public cloud services.	Noted.
6.07	Is data for different customers/companies kept:- - On separate servers? - In different databases? - In separate database tables? - In a database with data for other customers and companies using logical security to partition customers' data?	Data is partitioned via logical security.	Noted.
6.08	How is it ensured that data for different customers and companies is reliably identifiable and only accessed by authorised users for each customer/company?	Data is pre-filtered down to a user's group account identity to ensure data and files are not inappropriately accessed.	Noted.
6.09	What controls are in place to prevent users from one customer/company accessing data from another customer/company by accident or by design?	Data is pre-filtered down to a user's group account identity to ensure data and files are not inappropriately accessed.	Noted.
6.10	How is [Internet] communication traffic monitored to identify potential problems before they happen: - From a performance perspective? - From a security standpoint?	MS Azure Front Door provides web traffic analytics and DDoS protection.	Noted.
6.11	What procedures are in place to prevent a break in Internet Connection (at the server, client or in between) from causing data corruption?	Data is either accepted immediately by the server or rejected entirely. It is not possible to accept partial upload.	Noted.
6.12	Are communications between the user's computer and the software service encrypted: - User log in data only? - All data exchanged between user client and software service?	Inflo data is encrypted in transit using Hypertext Transport Protocol over SSL. This includes any data sent across the company network and the public internet, or any data sent to or from a company-owned or company-provided system. The following standards are in place: - 256-bit AES for transmission	Confirmed.
6.13	How is data transmitted to you from customers and from you to your customers encrypted?	Data is transmitted to and from Inflo over the internet (HTTPS) and encrypted per 6.12.	Confirmed. Connection is encrypted (HTTPS).

Ref	Requirement	Response	Reviewer Comments
6.14	Is data on your servers encrypted at rest?	Inflo data is encrypted at rest using Azure's Storage Service Encryption (SSE) The following standards are in place: - 256-bit AES for Azure storage	Noted.
6.15	What level of encryption is used?	See above.	Noted.
6.16	Is a staging environment provided that is an exact replica of production; which can be used for testing purposes?	Inflo has its own staging environment which is primarily used for internal testing purposes. In certain situations we are able to provide limited accounting firm users with access to Inflo's UAT environment to access features before they go into live use e.g. focus groups testing significant releases and new features, and accounting firm developers for the purposes of developing and testing API integration.	Noted. See 6.17 below.
6.17	Is a test environment provided to test configuration changes? If so, is there an additional charge for this?	Per 6.16 , access to Inflo's staging can be provided to customers in certain circumstances to test new features not yet released to the live platform. In addition, demo accounts are available for users to test features and configuration before use with live data.	Noted.
Access to customer data			
6.18	What are the implications of the Data Protection Act over information held by the hosting service provider, and how does the vendor mitigate these?	Inflo routinely processes user credentials, to authenticate users, communicate actions required of users in the system and to provide management information to leadership in a customer firm about their users – for example to guide training requirements. An evaluation was performed to minimise the personal data collected for this use, determined as the first name, last name and email address of a user (for which Inflo acts as Controller). Other personal information may be uploaded by users as required based on the purposes of the engagement (for which Inflo acts as Processor). All data is managed, processed and stored in accordance with relevant data protection laws, including the Data Protection Act. A wide range of security controls are place to ensure that data is appropriately protected in accordance with these regulations.	Noted. Terms of use refer to personal data and GDPR. However in practice, clients can upload any information and auditors request any information from their clients via the platform (which might include personal information). Inflo has an ISO27001 certification and makes use of the security provided by the Azure environment.
6.19	Are you subject to any legal or regulatory requirements obliging you to retain a copy of customer data?	Inflo retains data for a maximum of 7 years for Limitation Act purposes.	Noted.
6.20	Who will be able to access or see customer data?	Only accounting firm and end client users can access customer data based on their access rights, as well as Inflo customer support staff when requested and Inflo superuser administrators when required.	Noted.
6.21	Explain the procedures to prevent unauthorised access from staff, or contractors, working for the service provider or any other people with access to the service provider's internal systems.	Access rights are assigned to Inflo staff which restrict access to Inflo's systems to authorised staff only. Physical access controls are in place within Inflo's office environments and Azure datacentres.	Noted.
6.22	Explain the release management procedures in place and the associated segregation of duties ?	Code developers are not able to promote changes to the live environment. This ability is restricted via platform user access rights. GitLab is used to manage releases through a monthly, agile development lifecycle.	Noted. Only Inflo's lead developer, COO and CTO can promote code to the live environment.
6.23	Is there sufficient segregation of duties preventing system developers from accessing and changing live applications and data files?	Code developers are not able to promote changes to the live environment. This ability is restricted via platform user access rights.	Noted.
6.24	Explain the review and approval procedures covering system operations staff when emergency changes need to be made to live applications and data?	Emergency changes are approved by the COO and executed by the CTO or Lead Developer following peer review.	Noted.
6.25	Is an audit trail always maintained of these emergency changes?	An audit trail of emergency changes is maintained within the code base and GitLab.	Noted.

Ref	Requirement	Response	Reviewer Comments
6.26	What procedures are in place when members of staff leave to ensure that their system access is stopped?	Inflo has a formal leavers process in place which is consistent with the requirements of ISO 27001. This includes a checklist to remove all systems and data access on the day that the member of staff leaves.	Noted.
Platform and service levels			
6.27	What operating systems does the software run under?	Azure cloud web application operating system (.net)	Noted.
6.28	Which databases can be used (Hosted) or are used (SaaS)?	Azure SQL database	Noted.
6.29	What forms of user authentication are supported e.g. user names, passwords certificates, tokens etc.?	Inflo users authenticate via username and password, or via SSO where in use.	Confirmed.
6.30	What is the proposed product/service availability percentage?	Azure guarantees at least 99.95% availability.	Confirmed.
6.31	What percentage availability has been achieved over the past 12 months?	At least 99.95%	Noted.
6.32	Is a service level agreement ("SLA") offered regarding: - Service availability? - Data recovery?	Azure offers a standard SLA for availability and recovery. Inflo uses commercially reasonable efforts to ensure the platform is available 24x7.	Noted. An SLA is not currently offered to customers.
6.33	Is the service available 24x7 or are there downtime periods for maintenance?	Inflo endeavours to make services available 24x7. From time to time unplanned downtime to the system may be required to address any system critical bugs or errors. Whilst we offer no assurances over unscheduled maintenance of this type, we will use commercially reasonable endeavours to make the services available within normal business hours.	Noted.
6.34	Is the customer made aware of maintenance periods in advance?	Scheduled maintenance activities are usually carried out between 20:00 and 06:00. Customer are informed of any scheduled maintenance required within normal business hours more than 48 hours in advance.	Noted. Customers are notified via email.
6.35	Does the application software:- - Require any client software to be installed on the user's computer? - Work entirely within Internet Browser software on the user's computer?	Inflo is accessed entirely within a support internet browser.	Confirmed.
6.36	Where the product/service relies upon downloading and running an executable program, has that program been secured with a digital certificate to verify the source and integrity of the program?	N/A	-
6.37	Does the product/service require the use of any technologies that may be considered as a security risk, e.g. ActiveX, JavaScript, Cookies? If so, describe how the user can mitigate this risk.	Inflo does not require the user to use any technologies that may be considered as a security risk.	Noted. All this is required at the client-end is the web-browser.
Platform security			
6.38	What security steps are taken to prevent and detect intrusion attempts?	Azure provides intrusion detection monitoring and DDoS protection.	Noted.
6.39	Is firewall hardware and software used to protect the live systems from unauthorised access?	Inflo uses Azure Front Door web application firewall to protect live systems from unauthorised access.	Noted.
6.40	Which monitoring software is used to create alerts when intrusion attempts are suspected?	Azure native services are used.	Noted.
6.41	Are designated staff responsible for receiving and urgently responding to these alerts?	Inflo has dedicated staff who are automatically alerted.	Noted.
6.42	Have clear procedures been established for identifying and responding to security incidents?	Inflo has a formal incident management policy consistent with the requirements of ISO 27001. Customers are notified of any incidents that result in a notifiable data breach, originate from the customer, or impact the security of customer systems.	Noted. Information regarding Inflo's security is detailed at: https://inflosoftware.com/why-inflo/security/
6.43	Is all security sensitive software, such as operating systems and databases, kept up to date with the latest software patches? Please indicate how regularly updates are applied.	This is a managed service provided by MS Azure. The operating system and database platform is updated on a continuous basis.	Noted.
6.44	List the procedures and software tools in place to prevent or detect and eliminate interference from malicious code, such as viruses?	MS Azure Front Door provides preventive controls to stop malicious code. MS Intune and Webroot are used to detect and remove viruses on Inflo staff laptops.	Noted.

Ref	Requirement	Response	Reviewer Comments
6.45	Is a system log maintained by the service provider that details - User access? - User activity? - Error messages? - Security violations?	User login information is captured in Inflo audit logs as well as database update (write) activity. Processing errors are recorded in Inflo for use by administrators. Security violations within Inflo's infrastructure are logged by MS Azure and reported to Inflo.	Noted.
6.46	Is this log available to the customer?	No	Noted.
6.47	Have there been any successful unauthorised access attempts been made during the last year? If Yes:- - What was the effect on the business and users? - What steps are in place to prevent this happening again?	No	Noted.
6.48	Is penetration testing regularly carried out by (please indicate frequency of tests): - Staff specialising in this field? - External specialists?	Penetration testing is carried out at least annual by an external specialist contractor.	Noted. This is part of the ISO27001 requirements.
6.49	Are procedures in place to ensure that any weaknesses found by penetration testing are addressed quickly?	Inflo has a formal process in place to assess the findings of penetration tests and respond to the findings according to their risk.	Noted.
6.50	If penetration testing by a specialist is not performed regularly, please indicate the main procedures in place to identify weaknesses?	N/A	-
6.51	Are security procedures regularly reviewed? Please indicate frequency of reviews.	Inflo's Information Security Management System (ISMS), including all policies and controls, is reviewed on an annual basis according to the requirements of ISO 27001.	Noted.
6.52	What security reporting is provided demonstrating compliance against certification(s) and policy(ies)?	Inflo has a management review process in place to measure and report on the effectiveness of its ISMS. Inflo is periodically audited by an external certification body to confirm continued compliance with ISO 27001. Inflo's ISO27001 certificate can be found at: https://inflosoftware.com/inf/wp-content/uploads/2018/06/Certificate-of-Approval-24-05-18.pdf	Noted.
6.53	Are any security breaches communicated to customers?	Security incidents are proactively reported to affected customers as prescribed in Inflo's internal incident management process.	Noted.
6.54	Do you alert customers to changes in your security practices and regulations and regarding the locations where the customer's data is located?	Inflo commits to security practices, regulatory commitments and locations of data processing within our Conditions of Use. Any change in any of these would trigger a change in Inflo's terms and conditions, which would require agreement from customers.	Noted.
Backups by the service provider			
6.55	In relation to backups undertaken by the system provider please explain: - How is a customer's data backed up? - How often is this undertaken? - What is backed up? - What's the media used? - Where are backups stored? - How many copies are there? - How long are they retained for? - Who has access to them? - Is the data encrypted?	Inflo systems are hosted by Microsoft Azure private cloud which provides a guaranteed always-available service. Should an issue occur within the Azure environment full duplicate instances are simultaneously stored in two separate territories. As such, simultaneous instances of backup are available to switch over to seamlessly. Point in Time Restores are taken every 5 minutes which are automatically copied to the paired data centre. These copies are retained for 7 days. Full weekly backups are taken to the paired data centre. These copies are retained for 2 weeks. Only Inflo has access to this data and data is encrypted to the same extent as live data.	Noted.
6.56	How frequently is a test-restore of backups undertaken?	At least annually	Noted. This is something that Microsoft do.
6.57	Can the provider restore from a backups that it has taken at a customer request?	Yes	Noted.
6.58	Does a customer have the ability to undertake their own backups?	Customers can export all of their data in csv/xls format at any point for the purpose of performing their own backup.	Noted. Customers are encouraged to take their own exports of any important data.

Ref	Requirement	Response	Reviewer Comments
6.59	If so, can a customer restore data from a backup that they have taken?	Customers may be able to restore data from the csv/xls file they have downloaded. Ease in doing this will depend on the customer's accounting system.	See 6.56
6.60	Is it possible for users to download a backup of their own data?	Customers can export all of their data in csv/xls format at any point for the purpose of performing their own backup.	See 6.56
6.61	If so, is the downloaded data in a format which can be viewed with relative ease in other software such as PC based spreadsheets or databases?	Customers can export some of their data in csv/xls format at any point for the purpose of performing their own backup.	See 6.56
6.62	If sole responsibility for backups rests with users, explain the system, documentation and training support available to ensure that adequate backups are taken and can be used for recovery.	N/A	-
6.63	Are there facilities to test recovery with user managed backups?	N/A	-
Platform recovery			
6.64	What contingency plans are in place to enable a quick recovery from: - Database or application software corruption? - Hardware failure or theft? - Fire, flood and other disasters? - Communication failures?	Inflo instances operate over geographically diverse, paired MS Azure data centres. In any of the scenarios listed affecting a datacentre, Inflo operations would continue from the paired datacentre.	Noted.
6.65	How often are these plans tested?	At least annually	Noted. Done regularly by Microsoft.
6.66	What is the longest period of time envisaged that service may not be available?	5 minutes	Noted. Point in Time Backups are taken every 5 minutes. See 6.53 above.
6.67	Are contingency plans documented?	Yes, per ISO 27001 requirements	Noted.
6.68	How often are these plans reviewed and updated?	At least annually	Noted.
6.69	What are your: - Recovery Point Object (RPO) standards? - Recovery Time Objective (RTO) minimum standards?	As provided by MS Azure: RTO = 6 hours RPO = < 1 hour	Noted.
6.70	If transaction records are dated and time stamped are the times used local to the user or based on where the server is located?	Local to server location	Noted.
6.71	What protection is in place to enable users to able to access their accounting and other data if the service provider should experience serious difficulties, cease trading or decide to stop providing the service?	Provision of data through MS Azure blob storage for a limited time period.	Noted. Pragmatically it would not be easy for another organisation to step in to provide the service.
6.72	Do these arrangements include: - Standby arrangements for another organisation to continue providing the full service? - Minimal arrangements to at least enable customers to access their data for a sufficient period of time to extract data copies, produce reports and make alternative arrangements?	Minimal arrangements to at least enable customers to access their data for a sufficient period of time to extract data copies, produce reports and make alternative arrangements	Noted. See also 6.59
6.73	If the system is hosted are there arrangements in place for this third party to continue providing a hosting service in the short term to allow time for customers to negotiate their own arrangements? If so, how long does the arrangement allow?	Yes, provision of data through MS Azure blob storage for a limited time period.	Noted. See also 6.59
6.74	Is there a user group or committee in existence with sufficient information and understanding to take the lead in setting up arrangements, should the service provider cease trading or decide to stop providing the service?	Currently Inflo's most significant customer.	Noted.
6.75	Are there any licence or trading agreements which would become invalid should the service provider go into administration or cease trading? If so, what steps have been taken to protect customers from the impact of this situation arising?	No	Noted.
6.76	What steps been taken to avoid undue reliance on individual members of the vendor's staff?	Knowledge sharing between senior staff members, documented procedures and multiple superuser access rights.	Noted.
6.77	Are there any individual members of the vendor's staff whose leaving or illness would significantly reduce, or even stop, the service provider's ability to provide a full and reliable service to customers?	No	Noted.
Organisational risk management			

Ref	Requirement	Response	Reviewer Comments
6.78	What provisions are in place to protect the customer's use of service in the event of the service provider being acquired by another company?	Contractual clauses prevent this.	Noted.
6.79	What provisions are in place to protect the customer's use of the service and risk profile in the event of you acquiring another company, or suddenly increasing your customer base?	Contractual clauses prevent this. Inflo is a scalable platform which uses cloud technology to provide its infrastructure. If our customer base increases, we are easily able to scale cloud resource to meet demand.	Noted.
6.80	What provisions are in place to protect the customer's level of service and risk profile in the event of you divesting functions?	Contractual clauses prevent this. Inflo has no intention of divesting any functions.	Noted. There is no SLA with customers.
6.81	What is your communication policy on keeping customers updated with any business changing events?	Events which will impact customers are proactively communicated via email.	Noted. Email circulars are used.
6.82	What other measures are in place to protect your customers in the event of bankruptcy?	None	Noted.
Platform change management			
6.83	Do application changes automatically apply to all customers and users?	Yes	Noted.
6.84	Are users able to test beta versions of the application before new versions go into live use?	In certain situations we are able to provide limited accounting firm users with access to Inflo's UAT environment to access features before they go into live use e.g. focus groups testing significant releases and new features, and accounting firm developers for the purposes of developing and testing API integration.	Noted.
6.85	Are users given notice before application changes are applied to the live system?	Users are provided with advance notice of significant changes prior to implementation via email or account management meetings.	Noted.
6.86	Are changes delivered into the live environment "switched off" to enable users to test them before enabling them for their environment?	This is the case only for user configurable functionality which has been implemented.	Noted.
6.87	Are there sufficient internal testing and approval procedures applied by the service provider before all application changes are put into live use?	A comprehensive development framework which includes testing and approval gateways is in place.	Noted. This is also subject to ISO27001
6.88	Explain the release management procedures in place and the associated segregation of duties ?	The ability to promote code to the live environment is limited to 3 individuals who do not have routine access to Inflo's codebase. The 3 individuals are responsible for final review and approval of code before implementation.	Noted.
6.89	Are users informed when they next login of the application changes that have gone into live use?	Information on application changes is provided in advance of the implementation.	Noted.
6.90	Typically how much effort, in man-hours, is required from the customer during upgrades?	None	Noted.
6.91	What level of testing do you deem appropriate for a client when the system is upgraded? Please consider user acceptance, integration, performance testing.	Inflo performs unit, system, user, performance and security testing for all changes. No customer testing is required.	Noted.
6.92	Are sufficient application and data backups maintained to enable a roll back to an earlier version if recent application changes cause problems?	Yes	Noted.
Subscription options			
6.93	What payment options are available for using the software / service?	Inflo usage is paid for in advance via a single invoice (< 20 credits) or over the period of usage (>= 20 credits)	Noted.
6.94	Where online payment is used, what type of security is used to protect sensitive information?	Online payment is possible through Inflo's payment service providers Stripe and GoCardless. Both providers are PCI DSS compliant.	Noted. New functionality and integration is not yet complete here.
6.95	Where online subscription / payment is used, is an invoice provided to the customer and, if so, in what format?	PDF invoices are provided to customers via email.	Noted.
6.96	When subscriptions need to be renewed, what advance notice is provided and what is the time limit for renewal?	A new subscription can be started at any point. Replacement contracts must be agreed at least on the last day of the previous contract to ensure continuation of service.	Noted.
6.97	Is there a procedure for late renewal and is there a time limit after which subscriptions cannot be renewed?	No specific procedures are in place and subscriptions can be renewed on the same terms as the previous at any point.	Noted.
6.98	How soon after creating or renewing a subscription (if applicable) can the system / service be used?	Immediately	Noted.

Ref	Requirement	Response	Reviewer Comments
6.99	What notifications / confirmations are provided to the customer regarding subscriptions and payments?	Email confirmation of new subscription contracts is provided. Users with permitted level of access have the ability to view billing information within the platform.	Noted.
6.100	To what extent are users able to access their accounting and other data if: - They miss one or two payments? - They cease being customers?	We reserve the right to restrict access to Inflo if invoices are not paid by the due date. Data can be accessed up to 28 days following termination of contract.	Noted.
6.101	At the end of the contract term, how long does a customer have to obtain a copy of their data from you?	Data can be accessed up to 28 days following termination of contract.	Noted.
6.102	At the end of the contract term, how is a customer's data destroyed (if appropriate) and will that destruction be certified?	New data is subsequently written to disks and disk pointers are updated such that there is no way to find deleted values. Confirmation of data deletion can be provided via email.	Noted.
6.103	What is your processes regarding disposal of end-of-life and failed hardware devices that were used to operate your service?	Inflo has a policy for the destruction of media and equipment consistent with the requirements of 27001. This involves physical destruction or outsource to a reputable company using a minimum of InfoSec Standard 5.	Noted.
SaaS/Hosted Reporting			
6.104	Are reports produced from the same software as the financial applications or is separate reporting software used?	Reports are generated from Inflo.	Confirmed.
6.105	Does any application software (i.e. other than a web browser or PDF reader) need to be installed on the user's computer in order to prepare or view the reports?	No application software is required.	Confirmed.
6.106	What browser versions are support: - On desktop/laptop (PC, Mac, Linux)? - On Tablets? - On mobiles?	All modern web browsers across all forms of desktop, laptop, and tablet are supported.	Confirmed.
6.107	Is access to the reporting facilities and data controlled by the same procedures as access to the main application?	Yes, all functionality is contained within the Inflo application.	Confirmed.
6.108	If it's different, explain the user access control facilities available to ensure information is only viewed by users with appropriate authority?	N/A	-
6.109	In what electronic formats are reports produced:- - PDF? - XML? - MS Excel spreadsheet? - CSV file? - As html for viewing in a web browser? - Other, please specify?	Accounting data can be exported in XLS and TSV format. The results of analyses and visualisations can be downloaded as PDF, JPEG or PPT.	Noted. See also 4.24
6.110	Are report documents stored on the web server or on the user's computer? If stored on the web server, are they secure to ensure only users with appropriate authority can get access?	Reports are either viewed in Inflo (access restricted as per user role) or downloaded onto the user's device.	Confirmed.
6.111	If reports can be downloaded to the user's computer are there adequate warnings about the possible dangers of other computers users being able to view the reports and the need to store the documents in a secure storage location?	No warnings are currently provided.	Noted. This is outside of Inflo's control.
6.112	For documents viewable in a browser is any data stored on the user's computer in a web browser cache or temporary file? If Yes: - Is there any protection against other users viewing the report or data on which it is based? - Is it clear on the reports when they were produced and the date of the data on which they are based, so the user can tell whether they are viewing out of date information?	No data is stored on the user's device in this situation.	Noted.
6.113	Are communications between the browser and the server encrypted for any report related communications?	All communications are encrypted in transit.	Confirmed.
6.114	If reports are produced dynamically each time the user views them can historical reports be reproduced at any time?	Historical reports can be viewed if saved at time of generation.	Reports are live as at the time that the data was run. If the tests change or the data changed then when the test is re-run the answers would be different.

Ref	Requirement	Response	Reviewer Comments
6.115	Can reports viewable in a browser be navigated dynamically by users? For example: - Enabling drill down to more detailed information? - Altering which columns and rows of data are displayed. - Choosing time periods? - Specifying selection criteria?	Test results presented to the user by Inflo can be drilled down, expanded and otherwise manipulated to provide enhanced insight.	Noted. Cannot drill down further than the data ingested.
6.116	Can report data be reliably copied and pasted direct from browser viewable reports to an MS Excel spreadsheet retaining any table layout?	This is possible in some but not all cases. The majority of results presented in the browser can be downloaded in an MS Excel spreadsheet.	Noted.
6.117	If reports are incomplete, for instance due to a poor Internet connection, is sufficient information provided to enable the user to notice that some of the report is missing?	N/A	Noted. The system will not produce a part report.

Ref	Requirement	Response	Reviewer Comments
7.	**DATA AUDIT AND ANALYSIS**		
Global setup			
7.01	Does the system provide for the setup and maintenance of the details of the firm using the software and valid users within that firm?	Firm setup information must be provided as well as details of users assigned to engagements (first name, last name, email address, user role).	Confirmed.
7.02	Does the system integrate to accounting/financial packages? If so, please list which ones are supported and explain the method of integration (e.g. dedicated connector, webservices, etc):	Inflo currently provides a listing of 324 widely used accounting packages which it is possible to ingest data from. If the end client is using a system which is not on this list, there is the option to select "Other (SQL)" or "Other (Non SQL)" and our Data team will assist in manually extracting the data required. To date, Inflo is not encountered a system for which it was not possible to extract data. Ingestion is via three main methods: dedicated connector, accounting system report, accounting system backup file.	Confirmed. We understand that Inflo are intending to provide a URL that lists all the finance packages that they can link to.
7.03	Does the software directly integrate with on-line software/services? If yes, please list the packages/services in the categories below and explain the method of integration (e.g. dedicated connector, webservices, etc): - Accounting software (e.g. Sage, QB, Xero)? - HR and/or Payroll software? - Practice management software? - Tax software? - Pension software - Others, please specify?	Inflo can be integrated with accounting firm systems via APIs supporting the following functions: - Identity & Authentication - integration with SSO - Accounting Data - allowing accounting firms to obtain General Ledger detail or Trial Balance summary information from Inflo to pull into their own systems - Engagement Creation - allows the ability to send the information required to create an engagement automatically to Inflo - Delete Engagement - Edit Engagement - Add Engagement Group Children - Engagement Team - allows an accounting firm to edit engagement and client team members - Engagement Request - allows accounting firms to extract files from Inflo requests and store them directly within audit documentation or other file storage systems - Engagement Request Creation - PUSH Notifications - Archive Engagement Inflo has also recently been integrated with confirmation.com, an external service that automates audit confirmations.	Noted.
7.04	Does the system make use of global lists, e.g. Postcodes, VAT codes? If so, specify what is provided.	Inflo obtains listed director information from Companies House via an API	Confirmed.
7.05	Does the system come with a library of standard analysis templates that can be applied to a new audit?	Inflo comes with standard analytics modules which include standard audit tests and analyses.	Confirmed. There is a comprehensive list of tests.
7.06	If so, does the analysis template include: - Chart of account structures? - Selections of tests and associated parameters? - Transaction-type filters? - Risk indicators and associated limits? - Other settings, please specify?	Analysis includes automated test of details for transactions, risk indicators, variance analysis, automated sampling, visualisation of key accounting cycles and industry benchmarking.	Confirmed.
7.07	Please list the number and type of the base chart of accounts provided.	The chart of accounts relevant to the accounting system from which data has been ingested is provided.	Confirmed. Whatever CoA the customer is using in their finance package gets pulled in.
7.08	Are there specific analysis templates for different types of: - Client sector? - Client size? - Geography? - Other, please specify?	Inflo Metrics provides analysis according to industry, sub-industry, size and type.	Confirmed.
7.09	Can these analysis templates be manually edited? e.g. A different Chart of Accounts structure be used?	Analyses and tests within Inflo can be configured to conform to an accounting firm's methodology.	Confirmed. (The imported CoA is used).

Ref	Requirement	Response	Reviewer Comments
7.10	Can a new analysis template be created based on an existing template, then manually amended?	New tests can be created by configuring standard templates.	Confirmed.
7.11	Can client-specific analysis templates be created?	Users can select and tailor tests and analyses within Inflo's analytics modules to the client. Also, once tailored, data requests and questionnaires can be rolled forward to related (e.g. subsequent year) engagements.	Confirmed. Can create a "Link engagement". Can then carry client-specific analysis forward. Can't create a library for one client to use for another client.
7.12	Does the system allow a user to use multiple devices, e.g. a desktop and a tablet?	Multiple devices can be used.	Confirmed.
7.13	Does the system provide the facility for off-line working, i.e. downloading engagements or sets of working papers for editing away from the office/while doing fieldwork? If so, please explain how this operates.	Inflo is cloud-based and hence cannot be used off-line.	Confirmed.
7.14	Does the system provide a facility for auto-saving changes to engagements/audits during a user's editing session? If so: - Can the frequency of these auto-saves be manually set? - Can the user initiate a save manually? - Can a user roll back to a previous saved version?	All committed changes are automatically saved to the database.	Confirmed.
7.15	Does the system provide inbuilt workflow functionality?	Inflo's functionality is designed around the workflow of an accounting firm engagement. This workflow applies to all modules in the platform.	Confirmed.
7.16	Does the system have an audit trail that includes details of changes to: - Standing data (global lists)? - Libraries of analysis templates? - The analysis templates themselves? - Client and engagement (audit) details? - The work undertaken on an audit, including, data take on, the tests run, the output produced?	Inflo records database update actions taken within the system by software users. As such, Inflo records amend/write/delete actions.	Confirmed. This is recorded as part of the workflow (available to the user) or in audit logs (that can be accessed by Inflo).
User setup			
7.17	Does the system provide a permissions matrix so that rights can be set at user and group level?	Role based access is enforced within Inflo which allows different levels of access to be granted to different types of accounting firm and end client user as follows: - CompanyUser - Standard user activities - CompanyAdmin - Standard user activities + user management - ClientChampion - Standard user activities + support tickets for single office - ClientOverallChampion - Standard user activities + support tickets for entire firm - ClientUserManagement - Standard user activities + user management - ClientBilling - Standard user activities + billing sheet access - ClientExternalReference - Standard user activities + edit access to external reference IDs Granular access rights can also be applied to certain areas of Inflo to restrict access to users e.g. data requests	Confirmed.
7.18	Does this apply to: - Specific areas of functionality? - Workflow? - Authorisations? - Specific clients - Particular engagements (audits) for those clients?	See 7.17.	Confirmed.
7.19	Is it possible to define delegated access?	Yes, through assigning user roles on a temporary basis.	Confirmed.
7.20	Can tolerances for accuracy checks be set at user-level?	No, materiality and tolerances for data analysis queries and automated tests are configured at the engagement level.	Confirmed.
7.21	Can workflow authorisations be set to work at a user and/or group level?	Workflow operates at an engagement and role level.	Confirmed.
7.22	Can multi-level authorisations be set?	No	Confirmed.

Ref	Requirement	Response	Reviewer Comments
7.23	Are there any restrictions on more than one user working on the same client or client engagement (audit) at the same time?	No	Noted.
Client/engagement (audit) setup			
7.24	Does the system provide for the setup and maintenance of a client's details (client profiles)?	Company details are maintained by accounting firm users. Multiple engagements with unique configuration and users are then stored within that company.	Confirmed.
7.25	Can the system record client notes, etc as required?	Notes, commentary and conclusions can be added to test results and analyses throughout.	Confirmed.
7.26	Does the system allow the entry of supplementary information? - If yes, can this be uploaded against the client?	Notes, commentary and conclusions can be added to test results and analyses throughout.	Confirmed.
7.27	Does the system automatically populate information from the client profile into associated engagement/audit during setup?	Yes	Confirmed.
7.28	Does the system allow all engagement files for a client to be: - Shown as a list on-screen? - The details viewed on-screen? - The details to be printed out?	All engagements under a company and accounting firm are presented in a dashboard on-screen.	Confirmed.
7.29	Does the system incorporate dashboard functionality such that the following information is presented to the user on their "home page" when they login to the system, showing: - All active engagements/audits that the user is involved in? - Progress/completion of each engagement? - Any actions outstanding?	All engagements under a company and accounting firm are presented in a dashboard on-screen, along with progress, tasks and outstanding actions.	Confirmed.
7.30	Does the system provide a simple view showing all the engagement/audit files created for a client?	All engagements under a company and accounting firm are presented in a dashboard on-screen.	Confirmed.
7.31	Does the system provide a straightforward way to search for audits, with search parameters such as: client, audit, year, date-range?	Dynamic searching and filtering is enabled.	Confirmed.
7.32	Is it possible to choose to set up a new engagement/audit for a client by copying forward all/parts of the details from the previous year?	Previous roll-forward is available for data requests to carry over configuration, data requests and prior balances for analysis.	Confirmed. When a new engagement is created a "link engagement" option is available, as below.
7.33	When setting up the engagement/audit file is it possible to enter: - Start and end dates - Audit office - Staff on the audit (assigning individuals to roles) - Previous balances and fees - Audit currency - Additional information (inc results totals)	The following information is entered for new engagements: - Company name - Financial period - Line of service - Engagement type - Priority - Archive date - Linked engagements - Engagement team members - Client team members	Confirmed.
7.34	Does the system provide the ability to delete engagements/audits, subject to the permissions matrix? If so, is this noted in the audit log (see 3.25 above)?	Engagements are able to be archived by certain roles. This action is recorded in the audit log.	Confirmed.
Data take on			
7.35	When a new engagement/audit is started can data to be analysed be imported/uploaded from: - A finance/accounting system? - A local file? - A third-party cloud repository, e.g. DropBox? - Other, please specify?	Ingestion is via three methods: dedicated connector, accounting system report, accounting system backup file.	Confirmed. Depending on the option chosen Inflo will either prompt for linking details or provide guidance as to where to save/load the data to ingest.
7.36	What import file formats are supported? e.g. The standard of the specific accounts package, Excel, CSV, XML?	For data ingestion via accounting system reports, Inflo supports excel, csv and text files (ideally pipe delimited. For data ingestion via backups Inflo supports .bak from SSMS	Confirmed.
7.37	Does the system provide "smart" functionality to recognise the type of data being imported and create an appropriate set of data fields for the records being imported?	Data import for many accounting systems is automated, meaning that Inflo creates ledger and subledger fields.	Confirmed. Depending on the source finance system Inflo knows what fields to import.

Ref	Requirement	Response	Reviewer Comments
7.38	What standard data types are supported, e.g.: - General/sales/purchase ledgers? - Trial balance and/or prior-year TB? - Fixed asset data? - Payroll data? - Other, please specify?	Inflo ingests opening TB, closing TB and GL transactions. However the following data can also be imported for analysis within the Inflo Select module: - Customer invoice listings - Supplier invoice listings - Accruals listings - Accrued income listing - Deferred income listing - Inventory listing - Prepayment listing - Provision listing	Confirmed.
7.39	Can a user make changes to transactions (subject to the permissions matrix)? If so, is this recorded in the audit log?	Transactions are unable to be edited once data is imported.	Confirmed.
7.40	Does the system have the ability to provide a filtered extract of the source transactions? If so, please list the formats supported, e.g. CSV, XML	Following reconciliation, transactions can be downloaded and filtered by users. The format of the file is XLS or TSV. Transactions can also be viewed in PDF reports.	Confirmed.
7.41	Does the system allow for a sample of the full data set to be imported in order to confirm the fields per record (as below)?	Inflo ingests the full set of data for the period specified in the engagement. Any period can be specified e.g. for engagements where 12 months of data is not required.	Confirmed.
7.42	Does the system provide manual field-mapping functionality such that the fields in the data to be imported can be matched to the fields in the system's standard data types? If so: - Can the field names be manually edited for the imported data? - Can this mapping be saved on a per-client basis?	Accounting users are required to confirm mapping carried out by Inflo. As part of this process field names can be edited and mapping saved to use on subsequent engagements for the same client.	Confirmed. This is one part of linking of engagements.
7.43	Does the system allow for accounts with a zero balance to be removed or supressed?	No, Inflo provides the full data set to accounting firms for use in the engagement.	Noted. The system does not allow for accounts with a zero balance to be removed or supressed where there are transactions present.
7.44	Does the system allow the creation of one or more indexes in order to sort the data?	Data can be sorted and manipulated using a variety of methods.	Confirmed. This can include account code, sub-account code, dates, and others.
7.45	Does the system undertake an initial set of validation checks to ensure that the data has imported correctly? If so does this include tests of: - Data types in particular fields? - Data ranges (based on the dates of the audit)? - Field values ("sensible" upper and lower limits)? - Corrupted data?	Inflo's accounting data ingestion workflow features the following validation checks: No non-reconciling accounts identified All Inflo desired fields have been provided No unexpected accounting dates identified No transactions with blank dates identified No unbalanced transactions identified All periods in the financial year contain GL data Number of users within normal range Number of document types within normal range No transactions with blank user ids identified No blank document types identified No P&L opening balances identified No blank journal or line descriptions identified All transactions have a created date No unbalanced user ids identified No unbalanced document types identified No transactions with blank account descriptions identified There are no accounts with differences in the TBs in comparison to the previous engagement No subsidiary level unbalanced transactions identified Inflo also reconciles opening and closing balances to transactional data to confirm the completeness of transactions.	Confirmed.

Ref	Requirement	Response	Reviewer Comments
7.46	If the system provides an initial check for gaps in the data please explain the logic for this?	Inflo reconciles open TB to closing TB via GL transactions to confirm that data provided is complete and accurate. See also 7.45.	Confirmed.
7.47	If the system provides an initial check for duplications in the data please explain the logic for this?	Tests of detail and analysis within Inflo's analytics modules help accounting firms identify potential duplicate transactions. These can be drilled down into to immediately confirm duplications.	Confirmed.
7.48	Please explain what the system does in the event that data fails the initial validation? e.g. The logs/report(s) provided, what happens to the import (rejected/part-rejected/etc).	Reconciliation status is reported to accounting firm users along with detail on why the reconciliation failed. The accounting team are able to review these errors, query these with the end client team, accept the errors or reject the entire dataset.	Confirmed. This is part of the workflow.
7.49	For a ledger import does the system contain functionality that enables a standard chart of accounts to be applied to the data? If so: - Please explain how this is undertaken, e.g. matching account codes to those in the standard template selected at setup for this engagement. - Can this be manually overridden?	Inflo automatically matches imported data to the chart of account relevant to that accounting system based on in-built mapping. This can be manually overwritten when mapping is confirmed by the user.	Confirmed. The ingestion process uses the CoA of the data set imported.
7.50	Does the system enable the user to apply a sampling strategy as opposed to substantive-testing? If so please explain the sample types provided as standard: - Random? - Stratified? - Systematic (interval based)? - Other, please specify?	Inflo's testing and analysis modules apply a sampling strategy defined by the accounting firm. The sample types are supported: Random Sampling (Non-Statistical) Stratified Random Sampling (Statistical) Interval Attribute	Confirmed.
7.51	Does the system allow one or a number of filters to be applied to the data imported to create sub-sets of the data prior to analysis?	Inflo's analytics modules provide a number of filters and criteria to sort data into sub-sets for analysis.	Confirmed.
7.52	Is each transaction given a unique identifier? If so, how does this fit into the audit trail sequence?	Transaction IDs from the source system are imported. In addition, each transaction is assigned a unique identifier within the database table.	Confirmed. The transaction ID from the source accounting system is imported and referenced within the system.
Analysis and review			
7.53	Does the system provide a series of audit/analysis tests whose parameters can be amended by the user?	Yes	Confirmed.
7.54	Does the system provide the following 'standard' tests: - Validation? - Duplicates? - Limits (e.g. on say, exchange rates)? - Accuracy? - Completeness (gaps and duplicates)? - Last 3 digits? - Other, please specify?	Tests included as standard are: **Inflo Explore** Account variance per previous period **Inflo Select** Sampling - based on firm methodology Threshold - highlights transactions based on	Confirmed. A wide range of analysis tests are provided.
7.55	Does the system provide the following 'statistical' tests: - Unusual activity? - Benford's law (frequency of initial digit)? - Statistical variance? - Aging? - Stratification? - Patterns and trends (user behaviour, date/time, other)? - Other, please specify?	absolute value or level of materiality Judgemental - user dictates transactions to be tested Coverage - set % of population to select sample from Cut-off - select latest transactions in period or latest days	Confirmed. A wide range of analysis tests are provided.
7.56	Does the system provide the following 'advanced' tests: - Cross correlation? - "Humint" scoring (reliability of source data)? - Outlier detection (extreme values that skew data)? - Unusual activity, e.g. multiple entries of the same type or of the same value? - Other, please specify?	**Inflo Detect** Transaction profit impact Transaction frequency Transactions which have a material impact on profit Round sum value Material value	Confirmed. A wide range of analysis tests are provided.
7.57	If the user amends the standard tests does the system: - Require a reason for the change to be provided? - Record the change and who had made it to the audit log?	Standard tests can be configured. Notes can be added to existing tests. Descriptions must be added to custom tests.	Confirmed.
7.58	Can these tests be saved into the standard analysis templates being applied to this audit?	Yes, configured tests and custom tests are saved to the engagement.	Confirmed.

Ref	Requirement	Response	Reviewer Comments
7.59	Can a set of risk/potential-fraud scores and/or weightings be applied to each of the tests? If so, explain what is available and how these are applied?	Risk sliders are used to indicate the level of risk associated with tests. These are set via Inflo's machine learning algorithm or manually by the user.	Confirmed.
7.60	For numerical-based tests can a result be accepted that is within a defined tolerance?	Materiality and tolerance thresholds can be defined for tests.	Confirmed.
7.61	Can a batch of tests be selected from the wider set saved in the template and saved as named set?	Batches of data requests and tests within Inflo's analytics modules can be selected as required for the engagement and saved. Tests and queries cannot be saved as a named set for use in other engagement. This would be inappropriate as each engagement is unique. Data requests and questionnaires can however be automatically applied to linked engagements	Noted.
7.62	When the batch of tests is run does it: - Show the progress of each test? - Show overall progress? - Allow the batch to be interrupted at any point? – if you interrupt a batch what happens (eg. whole batch rejected, stops, etc) - Log the date/time/user/filter details the test being run? - Allow notes to be recorded against the test run?	Tests are run in real time and the results are displayed to the user as soon as they are complete.	Confirmed.
7.63	Does the system apply any machine learning to the tests being run? If so, please provide details explaining how this operates, e.g. using data from similar previous analyses undertaken as part of the basis for comparison.	Inflo's Hybrid Intelligence machine learning algorithm operates using the results of previously analyses in the following modules: **Inflo Detect** Inflo HI provides a recommended risk slider configuration. This is based on the use of algorithms designed by a group of domain specialists complemented by machine learning techniques. The recommendation for each slider is based on the volume and percentage of transactions, users or accounts, as well as characteristics of the organisation, including industry and accounting system. **Inflo Explore** Based on a multitude of factors regarding this engagement (including nature of the company, industry, size, type, accounts, categories and user behaviour), Inflo HI assigns each individual account code a risk rating. These are then consolidated to assign a high-level risk rating to each sub-category and category.	Confirmed. The risk sliders selected can be set manually, buy using HI, or by using HI and then subsequently manually amended.
7.64	Does the system provide an on-screen results-grid/matrix that allows drill-through from the results into the underlying transactions so that rogue transactions can be identified and investigated further? If so, can transactions be exported to Excel, CSV, or printed out?	Onscreen test results, visualisations and charts can be drilled-down to the individual transactions.	Confirmed.
Analysis/audit follow-up			
7.65	Does the system allow tasks to be created on users of the system for follow up actions on issues identified?	Inflo prompts users to create data requests from analysis/test results.	Confirmed. Audit workflow is core to the system.
7.66	Is it possible to mark lists of actions with levels of "audit risk"? If so: Please indicate the levels available, e.g. Insignificant, quite significant, significant, very significant, critical, etc; or rating of 1 to 5.	Risk sliders are used to indicate the level of risk associated with tests. These are set via Inflo's machine learning algorithm or manually by the user. The levels of risk are: No Risk, Low, Moderate and Elevated.	Confirmed.
7.67	Is it possible to report on the progress of list of actions with specific levels of audit risk?	Yes, but tasks cannot be filtered according to risk within the dashboard.	Confirmed.
7.68	Does the system provide an overview of the completion progress/status of actions and folders within a set of working papers?	The dashboard view provides an overview of outstanding actions per engagement.	Confirmed.

Ref	Requirement	Response	Reviewer Comments
7.69	Does the system provide e-mail integration, so that information requests to clients can be made directly from within the software and email replies saved back within the system? If so, then please list the email systems supported.	Inflo sends email notifications to clients for information requests. Clients must then login to Inflo to provide a response.	Confirmed. SendGrid as part of Azure is used for outbound emails.
7.70	Does the system provide 'completion' functionality that records the completion and sign-off of the engagement?	Inflo records when an engagement has been completed and archived.	Confirmed.
Reporting packs			
7.71	Please explain the [internal] reports available as a result of the testing batch undertaken.	**Inflo Ingest** Trial Balance (excel) - Inflo format General Ledger - Inflo format - can be filtered and exported in Excel or TSV General Ledger Final Report - PDF Original Files (zip) Request log Report (pdf) Questions report (pdf) **Inflo Explore** Transactions within a chosen category/account (excel) Sample download (excel) Testing Report (pdf) Configurable risk assessment report (excel or PDF) **Inflo Select** Sample download (excel) Sample Test Report (PDF) Sub-ledger listing report (PDF) **Inflo Detect** Sample download (excel) Core and Non Core testing Report (PDF) Journals Testing Risk Selection Report (PDF) **Inflo Revenue Cascade** Revenue and Transaction Listing (excel)	Noted.
7.72	Do these provide: - A risk scoring of transactions of different types? - Details of any fraud detection / risk / likelihood? - An analysis by categories of risk? - An overall risk score? - Details of the tests run and associated filters applied to the data?	Please see individual and consolidated reports in 7.71 The results of analyses in each module are provided which include all of these items.	Confirmed.
7.73	Does the system provide a standard reporting pack to be produced for an analysis/audit? If so, please describe the contents of the pack.	Please see individual reports in 7.71 Also, the Inflo Reports module provides the ability to select analyses from each of Inflo's data analytics modules for inclusion in a consolidated report to summarise the engagement.	Confirmed.
7.74	Does the system allow for user-customisable document formatting of the reporting pack? - Font? - Paragraph style? - Page format? - Watermark, e.g. "Draft"? - Company/client logo/graphic? - Signing boxes? - Other, please specify	The Inflo Reports module produces a consolidated report in .ppt (MS Powerpoint) format which can be formatted as desired by the accounting firm.	Confirmed. User-customisable document formatting is now possible through Inflo Reports.
7.75	Can the user preview the document being created in real-time as they respond to the tasks in the workflow?	Reports can be re-run to reflect the results of analysis carried out. It is not possible to preview reports generated from Inflo as these are produced instantly, on-demand.	Confirmed. Preview is not really relevant as reports are produced instantly, on-demand.
7.76	Does the system support dual screen functionality, such that the document being created can be shown on a display separate from the one being used to complete the tasks?	N/A - individual reports can be produced to present the results of tests and analyses at a point in time. Cumulative reporting is not available.	Confirmed. Normal Windows "screen extend" and multi-tab Browser features are supported. Side-by-side analysis and reporting is possible through the new Inflo Reports module.

Ref	Requirement	Response	Reviewer Comments
7.77	Can the pack be produced in different formats? If so, are the following supported: - PDF? - MS Word (DOCX) format? - Rich text (RTF)? - MS Excel (XLSX)? - Other, please specify?	Reports from Inflo's analytics modules are produced in PDF and XLSX. Reports produced from the Inflo Reports module are provided in PPT.	Confirmed.
7.78	Can the system support distribution of the packs via email?	Reports are accessed within Inflo however links are sent via email. Reports can be downloaded from all modules for distribution.	Confirmed.
7.79	Does the system provide a client portal to enable the exchange of document between the [accounting] firm and their client[s]?	Inflo features file sharing functionality to allow documents to be shared between the accounting firm and end client.	Confirmed. This is all part of the core workflow.