


Ref	Requirement		
	HEADER		
	ICAEW Technical Accreditation Scheme "Data Audit & Analysis" Software Evaluation		
	MindBridge Analytics Inc.		
	 MindBridge		
	February 2020		
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	CONTENTS		
1	Introduction and Prologue		
2	Issues identified and evaluation conclusion		
	-- GLOBAL REQUIREMENTS:		
3	Access and Security		
4	Data processing and reporting		
5	Usability		
6	Hosted and SaaS operation (if applicable)		
	-- SPECIFIC REQUIREMENTS:		
7	Data audit and analysis		

Ref	Requirement	Response	Reviewer Comments
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: <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 5. Be easy to learn, understand and operate. 6. Make best practical use of available resources. 6. Accommodate limited changes to reflect specific user requirements. <p>It is essential, when software is implemented, for appropriate support and training to be available.</p>		
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			
1.08	General Overview:	MindBridge's Ai Auditor is a software platform used to enable auditors to gain reasonable assurance, supplemented by AI and Machine Learning. Ai Auditor's cloud based system provides comprehensive data exploration tools, and can be used by auditors, accountants, and business advisors to improve the service that they provide to their clients.	
1.09	Supplier background:	Headquartered in Ottawa, Canada, MindBridge has been used by over 250 audit firms worldwide to provide better service to their clients.	
1.10	Product background and suitability for the user:	Developed as an anomaly detection tool, MindBridge helps its customers understand the transactional flows and performance of businesses. Ai Auditor's first core analysis was bringing insights from general ledger data sets, but recently Ai Auditor has added to its range of analytics and datasets, including accounts payable and accounts receivable analysis.	
1.11	Add-on modules:	Ai Auditor has no add-on modules.	
1.12	Typical implementation [size]:	Ai Auditor is implemented at a variety of sizes, from small single practice firms to some of the largest firms in the UK.	
1.13	Vertical applications:	There are no vertical applications.	

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1.	INTRODUCTION AND PROLOGUE		
1.14	Server platform and database:	As Ai Auditor is hosted by MindBridge, and provided as a service, the client does not require any server platform or database technology.	
1.15	Client specification required:	MindBridge directly tests on all of the most recent versions of Chrome, Firefox, and IE11, and recommend that our clients use the most up to date versions of each of these. MindBridge does not, however, have a minimum specifications list, and ensures basic useability on a wide variety of browsers and versions.	
1.16	Partner network:	MindBridge has active partners in Benelux, Germany, and USA for certain verticals. MindBridge is also growing its partner network to enable support in a wide variety of markets.	

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2.	ISSUES AND CONCLUSION		
Highlighted limitations			
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:		
	* There is no native integration with Microsoft's AD, but this can be undertaken by Mindbridge as part of the implementation.		
	* Full details of changes to standing data do not appear in the audit log, but Mindbridge themselves can access this.		
	* It is not possible for a user to undertake their own point-in-time backups, but Mindbridge backup the customer environment on a daily basis and can restore this for a customer if needs be.		
	* With regards to usability: The system does not support customisable branding, the use of function keys, user-defined fields, workflows, or the ability to amend the layouts of forms.		
	* Mindbridge does not offer ESCROW for the software, but this is not unusual for a SaaS service.		
	* Mindbridge does not guarantee a SLA for the system uptime or provide service credits for any downtime.		
	* There is no fixed SLA with regard to uptime within the terms of use and customers are not necessarily made aware in advance of upgrades to the software.		
	* The system only has direct integration with QuickBooks online and Sage Intacct.		
	* Once a template containing a custom account grouping is used, it cannot be updated. However, the user can create a new template based on the original and make changes to that.		
	* There is no tracking of overall audit/engagement progress within the application		
	* Standard analysis types for POs and GRNs are not provided.		
	* There is no specific functionality to import/process a sample of a data set, although practically a check week/month could be prepared and imported before importing the full data set.		
	* The system does not allow for accounts with a zero balance to be removed or suppressed.		
	* During the analysis it is not possible to report on the progress of items with a specific level of audit risk as an audit risk filter is not provided.		
	* The system does not allow for user-customisable document formatting, or preview of the document being created.		
	* The system does not provide a client portal to enable the exchange of document between the customer and its clients.		
Evaluation conclusion			
2.03	For the specific use cases in support of an audit 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 audit and that is not intended as a replacement for audit workflow and working papers software.		
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?	Application access control includes; <ul style="list-style-type: none"> • Role based access • Privileged Access Management • Individual user accounts • Password enforcement requirements • Application lockout settings 	Confirmed. Roles of App Admin, Organisation Creator and User, as below.
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?	Access and permissions are controlled at the user level. There are three user roles: <ol style="list-style-type: none"> 1) App Admin has full access to all organisations and engagements in an Ai Auditor tenant, as well as the Admin area. App Admins can change any tenant settings at any time. App admins are also responsible for inviting new users into the system. 2) Organization Creator can't access the Admin settings area, see other users, or change their system role. They can, however, create organisations and engagements in the tenant and add pre-existing users into their organizations. 3) User can only view the organisations and engagements they've been invited to by an Organization Creator or App Admin. Users can't edit settings, but can add tasks and annotations to an audit plan. 	Confirmed
3.03	Is this access to the application managed by:- - Individual user profiles? - User groups or job roles?	Access to the application is managed by individual user profiles	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?	Internal to MindBridge: yes. Customers: No specific report, however the App Admin can see all the users and their role in the system through the software.	Confirmed
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?	User roles impact user interface elements. Depending on the role you have, you may get different options in the product.	Confirmed
3.06	Does security allow for access to be limited to: - Read only? - Read/write? - Read/amend/delete?	Depending on the user role, different security access are available for a feature in the product. E.g. a 'user' can only view the organisation, whereas an 'organization creator' can create an organisation.	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?	Separate reporting interfaces cannot connect to the application data.	Noted
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?	Yes, only the 'app admin' role has access to the Admin area in the product. App admins can change any tenant settings, invite new users into the system, create libraries through the admin portal.	Confirmed
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 users with the 'organization creator' or 'app admin' role can create engagements and define the engagement's periods. They can also delete or archive engagements. MindBridge as a platform does not record transactions, so opening/closing accounting periods, transaction deletion and archiving are not appropriate in this context. The platform primary purpose is to analyse data provided by a client for the purposes of audit, so once a user has access to an audit engagement they can 'import transactions from external systems'	Confirmed
3.10	Does the system security integrate with Microsoft's Active Directory or other tools that provide a single sign-on?	Authentication and administrative access rights within hosts in the service environments are controlled using an active directory. Microsoft and Google are supported.	Noted that cannot be done by the customer's IT team, but Mindbridge consultants can do this as part of the implementation.
3.11	Does the system provide 2-factor authentication (2FA)?	Ai Auditor supports 2FA through the Google authenticator app.	Confirmed as an option in account security. This is the only 2FA option.
3.12	Does the system allow access restriction to be defined based on a customer's IP address(es)?	Ai Auditor does not support IP restriction.	Noted

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3.	ACCESS AND SECURITY		
Passwords and access logs			
3.13	Is access to the software controlled by password?	All users are required to provide valid username and password to use the product.	Confirmed
3.14	Does each user have a separate log on (user id)?	Each user requires a separate log on.	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?	Yes.	Confirmed
3.17	Is password complexity available and enforced?	Yes. Min/max age, minimum length, password history size, and whether to require complex passwords are configurable by MindBridge for a particular email domain.	Confirmed
3.18	How many previous passwords are retained?	Five	Noted
3.19	Are passwords encrypted?	Data at rest is encrypted using AES-256. Data encryption is applied at the volume level using an environment specific key managed by MindBridge.	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?	No information can be viewed after logout. The system will logout a user after 8 hours of inactivity. This setting is not user configurable. No information can be viewed without logging in.	Noted
3.21	How does the software track user activity?	The App Admin can track and collect user actions and behaviour through the Activity Report. This report answers the 'who, what, when, where and how' of all the user activities in Ai Auditor.	Confirmed
Deletion of transactions			
3.22	Is it possible to delete a transaction?	No. Users can't delete transactions through Ai Auditor.	Noted. No option to delete transaction log. Note that transactions are not processed through the software; it just identify anomalies in the dataset.
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?	N/A	-
Audit trails			
3.25	Does the system have an audit trail (log) which records all changes to transactions in the system?	Yes	Confirmed
3.26	Does this log also record any system error messages and/or any security violations?	Yes, but the user does not have access to this.	Noted
3.27	Is it possible to turn off or delete the audit trail?	No	Noted. No option to delete transaction log.
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?	Yes, but not always shown on audit reports.	Noted
3.29	Are all master file changes recorded in the audit trail?	Every change to a piece of data is logged, standing and transactional data.	Noted. Activity report shows that a change has happened but not what has changed; Mindbridge can see this information if required.
3.30	Are imported /interfaced transactions detailed in the audit trail?	Yes, noted as "ingestion events".	Confirmed
3.31	If yes, then how are imported/interfaced transactions differentiated within the audit trail?	Event type, user and timestamp.	Confirmed
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?	From May 2018 the General Data Protection Regulation (GDPR) came into effect in the European Union. Mindbridge is committed to helping its customers comply with the GDPR. MindBridge online services and MindBridge operations are GDPR compliant. MindBridge online services are business to business services. Two classes of personal data are processed by our services: 1. Data about the users of the MindBridge services including user profiles and logs of user activity. For this data, MindBridge acts as a controller. 2. User data (or data loaded into the tool by our subscribers). For this data, MindBridge acts as a processor.	Noted

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3.	<u>ACCESS AND SECURITY</u>		
3.33	Describe your use of sub-processors if any?	We rely on our cloud hosting provider as a subprocessor of data.	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?	Back-up and recovery is handled automatically through our operations team. This is not documented for external consumption but more information can be provided to clients on an as-needed basis	Noted
3.35	Are backup procedures automatic?	Block-level backups are taken at least once daily. Backups are stored with the cloud provider and are encrypted using their storage service encryption. We retain a number of backups up to 30 days old.	Noted
3.36	How often are backups taken and to what point can restores be done?	See above. Restores can only be done through the MindBridge operations team.	Noted
3.37	Is the user forced or prompted to back-up at certain intervals and if so can these be customised?	No	Noted. Parameters are kept with any analysis run and saved. If a new analysis is produced this is kept in addition to the previous version.
3.38	How does the software facilitate recovery procedures in the event of software failure? (E.g. roll back to the last completed transaction).	The application is hosted in redundant environments and supported via frequent point in time back-ups. In the event of a customer failure the operations team is notified and the impacted customer's analyses can be re-run. Transactions aren't posted through the application so there are no concerns around data loss during an outage.	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?	Whilst we do not have a concept of batch transactions in the way that an ERP system does, we do have the ability to rerun analyses without reingesting data when an analysis should fail for whatever reason.	Noted
3.40	What features are available within the software to help track down processing problems?	Error code notifications; documentation (knowledge base); and in-person support where required	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?	Yes, users are guided through the data ingestion process via an intuitive user interface with supporting information & options on-screen, and direct access to support content throughout the import process	Confirmed. However, note that there is no direct input of transactions. These are imported from a third-party finance system and then the software checks for anomalies.
4.02	Are these menus user/role-specific?	Yes, all users with the ability to create new engagements access the same functionality	See 4.01
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?	The data import process is entirely using a data import screen that requires no configuration to import data.	See 4.01
4.04	Does the software provide input validation checks such as: - [account] code validation? - reasonableness limits? - validity checks?	Users can review account mapping, data quality / validation checks and configure settings such as materiality thresholds before analysis. Post analysis balance checks are available.	Confirmed. Analysis function has a series of balance checks.
4.05	What control features are within the software to ensure completeness and accuracy of data input?	Pre-analysis data integrity checks, post-analysis completeness reports, and system generated financial statements can be compared against the client's supplied trial balances.	Confirmed. System has a series of TB and GL balance check functions (with on-screen reports).
4.06	How does the software ensure uniqueness of the input transactions? (i.e. to avoid duplicate transactions)	Pre-analysis transaction specific integrity checks are conducted; MindBridge Analysis includes identification of duplicates.	Confirmed. One of the control points is a duplicate check.
4.07	Is data input by users validated by scripts or routines in the browser, or other client software, before transmission to the server?	N/A, users do not enter information into the system that is then placed back into the clients system.	Noted. Data is validated by the server.
4.08	Is data input by users validated by routines running on the server before data files are updated?	Pre-analysis data integrity checks are performed on client data before an analysis is run. Materiality is input by user but not validated.	Noted
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?	The system will provide error messages if it detects a bad character in an uploaded file that prevents an analysis or causes an analysis to be terminated. There are no other instances where rules-based data input validation would be appropriate in the tool.	Confirmed. The input boxes provide restrictions as to the data that can be input and text lengths.
4.10	Are input errors highlighted?	Yes, either through pre-analysis warnings/errors or errors that occur during the analysis; these relate to issues in uploaded files for analysis.	Confirmed
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?	Yes, errors are generated on screen. Specific error messages can also be viewed from with a file import summary screen by the user.	Confirmed. Error messages on-screen.
4.12	Are responses to erroneous data input clear so that they do not lead to inappropriate actions?	Yes, when possible. E.g. ambiguous date fields receive specific messaging and unsupported file formats are identified.	Confirmed
4.13	Does the software have an automatic facility to correct/reverse/delete transactions?	N/A. The system does not automatically adjust transactional information. E.g. the system won't automatically reverse or correct transactions	Noted. However, note that transactions are not processed through the software; it just identify anomalies in the dataset.
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?	The system has required columns depending on the analysis type that will prevent an analysis from being performed if data is missing. As MindBridge is not a system of record, there is no transaction entry that would require a control such as this to be in place.	Confirmed. An analysis will either complete or not; there is no part-pass.
4.16	Are alerts sent to technical support staff when incidents occur to enable data update problems to be investigated and resolved?	Yes, error logs are generated and reviewed by members of the technical support staff.	Noted
4.17	Are messages provided to users clearly explaining whether the data entry or file upload has been processed successfully or not?	Yes, success and failure messages are provided in the user interface.	Confirmed
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?	N/A; MindBridge analysis explicitly considers whether transactions balance, and highlights where this is not the case to the user.	Noted
4.19	Can files/attachments be uploaded and stored against any transaction?	N/A. Attachments related to a transaction can't be uploaded.	Confirmed. See 4.13 above

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4.	DATA PROCESSING AND REPORTING		
4.20	Is there an additional charge made for storage of uploaded files? - If yes, please indicate the cost.	N/A	-
4.21	Can data be imported into the system from multiple types of files, e.g. XLS, text, CSV?	Yes, XLSX, CSV and delimited text files are supported for import.	Confirmed
4.22	Explain how the system validates imports into the system and what happens to any import which fails?	As data is imported, it goes through a variety of steps and parses to determine appropriate file type and structure. If an import fails, the user receives an error message or warning in-app.	Confirmed. Part of the integrity checks in "snapshot of your data".
4.23	Are imported /interfaced transactions detailed in the audit trail? [See also 3.27]	All transactions present in the data file are imported into the system, however only selected/sampled transactions will appear in the audit plan (audit trail).	Confirmed
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?	Data can be exported from the system into .xlsx format from a number of visualizations and data tables.	Confirmed
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)?	N/A	There are a series of steps that must be followed in order, e.g. the validation/analysis.
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	-
4.28	Is it possible to delete accounts if the balance is Nil but transactions have been recorded against the code?	N/A. Accounts are not deleted in the system.	Noted
4.29	Are there any other constraints over the deletion of accounts?	N/A. Accounts are not deleted in the system.	Noted
4.30	What is the size and format of reference numbers and descriptions within:- - Ledgers? - Stock? - Currencies?	No limitations	Noted
4.31	How does the software guard against/warn about duplicate account numbers on set up?	MindBridge is not a system of record, so does not 'set up' accounts. When data is imported, accounts that do not have the identical number, name and format will appear as a unique account.	Noted. Mindbridge will check for duplicates.
4.32	How does the software enable the traceability [from, to and through the accounting records] of any source document or interfaced transaction?	Source documents uploaded into the system are visible on the engagement page. Transaction that are selected for testing can be exported from the system for testing by audit team members.	Confirmed. Source transactions used can be seen within the audit plan.
4.33	What drill down/around functionality is available within the software?	Users can move from overall risk based insights (when and where is risk), to account level insights (account balance + risk), to transactional level analysis to individual entry details	Confirmed. Can drill through to the transaction.
4.34	Are there reports which identify all the fields which have been modified?	Yes, whilst entry detail information cannot be modified, any analysis settings, i.e. control point weightings for risk-scoring that are user configurable are accessible through downloadable reports	Confirmed
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?	No, MindBridge does not make use of a lot of standing information. There is a limited amount of changes which can be input into the system, which is done through the user interface.	Confirmed
Report writer			
4.36	Does the system have an in-built report generator or is a third-party solution used (if so please specify)?	The system uses pre-made reports and ratios, however the user can use filters on the main data table as well as ratios.	Confirmed
4.37	Is the report writer based on a standard SQL-type approach and is it flexible and easy to use?	The system has an easy to use filter builder using dropdown menus. Reports are most commonly one-button-to-download.	Confirmed. Query builder is simple to use and flexible, with an export to Excel or CSV.
4.38	Can the report generator operate over the financial and operational aspects of the system, e.g. combining service metrics with financial information?	N/A	-
4.39	Is a comprehensive data dictionary provided to aid field selection?	Users are required to validate fields imported into the system, and therefore have sight of the data definitions used. Data is presented in a denormalised format so a data dictionary is less useful. Detailed explanations and documentation is provided on what fields the MindBridge product requires in order to perform its analysis.	Confirmed. The data mapping is undertaken by the user. Detail of the dataset mappings and import process is covered in the Mindbridge knowledge base.

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4.40	Does the system provide a library of reports and templates which can be amended, saved and re-run?	Yes, a library of reports and ratios is available. In addition, filters used on the data table can be saved for future use.	Confirmed
4.41	Can users create their own reports? If so, what are the controls on users doing this?	Users and Organization Creators can create and save new filters and ratios within their organisations/ engagements. However, they cannot share them across the entire tenant. App admins can create and save filters and ratios for use across the entire tenant.	Confirmed
4.42	Can users create saved searches /filters / queries?	Yes, this is available using the filter builder.	Confirmed
4.43	Can regular reports be added to user menus in the appropriate area of the system?	App admins have the ability to save filters and ratios for use in other analysis. Users can create reports only for a specific analysis.	Confirmed, can save as library filters.
4.44	Does the system support the production of on demand (interactive) and scheduled batch reports?	Users can generate reports/ratios at any time, however no scheduling functionality exists today.	Confirmed

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5.	USABILITY		
	Ease of use		
5.01	Does the solution provide a multi-language user interface?	No, MindBridge currently only offers a single language option (i.e. US - English), though French-language options will be available in 2020.	Confirmed
5.02	Does the system allow for customizable branding and UI (e.g. corporate colour palate, upload company logo, etc)?	No, the system does not offer any customisable branding options.	Confirmed
5.03	Are the various functions of the software menu-driven, or otherwise easy to initiate?	Yes, the main navigation systems and controls for most sub-level interactions are menu-based (e.g. hamburger menu, dropdown menus) or are easily initiated by users (e.g. toggle buttons, range selectors).	Confirmed
5.04	Does the system have a similar look and feel and overall and consistency between screens and modules?	Yes, design and front-end development practices at MindBridge leverage an internal component library to ensure consistency of presentation across the product interface.	Confirmed
5.05	Is there a standard and consistent meaning to function keys in all sections?	No, the system does not enable use of any function keys or keyboard shortcuts.	Confirmed
5.06	Is data entry easily repeated if similar to previous entry?	Yes, however, there are very few user interactions supported by the tool that require repetitive inputs from the user. In the case of the filter builder, where a user is able to enter a string of filter conditions that may be similar to one another, terms are listed in drop down menus. Bulk input options are also available when entering user emails into the system for provision of access.	Confirmed
5.07	Does the software prevent access to a record while it is being updated?	Partially. For example, if a user wishes to update settings for an engagement that might impact the analysis results output by the system (e.g. control point weightings), the analysis will remain accessible to the user until the analysis is re-run. However, in order to re-run analysis, the underlying files must be re-uploaded into the system, at which time the previous analysis will become archived.	Confirmed. An analysis shows a message indicating that data has changed and the analysis must be re-run.
5.08	Is there locking at file or record level?	Partially. App admins cannot directly lock any individual file, analysis, engagement, or organisation (listed in order from most to least granular) from any individual users. However the ability to view, alter, or delete these entities is regulated by access controls.	Confirmed. If an analysis is run on a dataset where an analysis is already running, a second (separate) analysis is created and results saved.
5.09	Does the software allow for the running of reports whilst records are being updated?	No, the configuration of the system is such that any updates to files require the user to re-run an analysis. Once the analysis is re-run, any results and reports previously generated by the system can no longer be accessed. New reports are available once the analysis has been completed.	Confirmed
5.10	Can timestamps or user comments be added to transactions?	Yes, the data table allows users to add tasks to transactions, which include a description (comments) and timestamp (historical information on when the task was created).	Confirmed. Tasks and comments can be added to the results of an analysis, but not the source transactions.
5.11	Is there the ability to store preferences and default values on a per-user basis. e.g. department/team/user?	Yes. Users with App Admin permissions can establish custom libraries, which are templates for filters, ratios, and control points. Within an analysis, users with the appropriate access permissions can save filters at the organisation or library levels.	Confirmed
5.12	Does the system have the ability to provide user-defined fields with associated validation of data input?	No, the system does not support any customizable or user-defined fields.	Confirmed
5.13	Can the system provide user with reminders and notifications e.g. workflows?	Partially. Users are notified of updates occurring within engagements they have access to. However, the system does not currently offer functionality for users to set reminders.	Confirmed. The software does not provide workflows and alerts.
5.14	Describe the tools and features available for a power user to make configuration changes such as amending a workflow.	Power users can build out custom analysis settings, ratios and account groupings that can then be re-used by other users of the system	Confirmed. The software does not provide workflows and alerts.
5.15	If the system provides workflows, does it have functionality to substitute/delegate authorisations?	N/A	-
5.16	Is there the ability for users to define and configure layouts of letters and forms?	N/A. MindBridge does not support functionality that allows users to configure letters or forms.	Confirmed
5.17	Can users save the parameters of searches?	Yes, filters and search parameters are saved.	Confirmed

Ref	Requirement	Response	Reviewer Comments
5.	USABILITY		
5.18	Does the system have a "universal search" option, allowing a search to be undertaken over all modules of the system?	No, search capabilities are module specific, allowing a user only to search through terms pertaining to a particular set of entities (e.g. transactions).	Confirmed
5.19	Can the system store menu option 'favourites' on a per user basis?	No, the system has not integrated any favouriting features.	Confirmed
5.20	Can a user open multiple windows accessing the same or different modules of the system?	Yes, a user can open multiple windows for both same and different modules. However changes are not actively pushed to the application by the server, so content on a page displayed in multiple windows will only be updated when a pull request is initiated in a specific window.	Confirmed. A refresh would be required for updates to populate between windows.
5.21	Can more than one software function be performed concurrently?	Yes, more than one function can be performed concurrently. E.g. users may view one analysis while another is processing.	Confirmed
User documentation and training			
5.22	Is a manual provided which is clear, informative, accurate and current?	Yes, all customers have access to our knowledge base, which acts as a manual of educational and informational documents. In addition, we provide: - Training documentation - Product walkthroughs - Tooltips (in tool context-sensitive help)	Confirmed. There is an extensive knowledge base.
5.23	Is the manual provided as: - hard copy - on CD - by download - via a web-interface?	Web-interface and in-tool access.	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?	Yes, the following are available: - Index & search facility - Educational and informational articles for basic functions of the software - Videos reviewing basic functionality of the tool - Pictures & screenshots - Articles of error codes, FAQs etc. - Case studies (tutorial) In addition, MindBridge has invested in a Learning Management System (LMS). The LMS will include: - Personalized learning paths - On-demand courses - Testing/ knowledge checks - Additional assignment functionality The LMS will be rolled out in 2020.	Noted
5.25	Is context-sensitive help should be available within the system?	Yes, key action items in tool have "tooltips" which a user can select to receive context-sensitive help on the action they are performing. Additionally, our tool includes product walkthroughs and specific notifications based on page the is on or function the user is performing.	Noted
5.26	Is the manual and/or help editable by the user (subject to the permissions matrix)?	Our knowledge base is not editable by the user. However, instructors have the opportunity to tailor training material to suit the needs of the audience for any instructor-led training course.	Noted
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)?	All customers have access to our knowledge base of educational and informational documents. Access to the source code is not available.	Noted. This is not unusual for a SaaS service.
5.28	Please detail the training options available?	Training is a key component of our service offerings. We offer both virtual training and in-person training as required. Virtual Training Material: - Onboarding & implementation - Virtual foundational and release training - Live & on-demand customer webinars - Access to library of educational resources Instructor-led Training: In-Person intensive training (6-8 hour in-person training sessions)	Noted

Ref	Requirement	Response	Reviewer Comments
5.	USABILITY		
5.29	Who provides training: - Software House? - VAR?	Training is provided by our internal team of Customer Success Managers and Chartered Accountants.	Noted
Support and maintenance			
5.30	How is the software sold: - Direct from the software house? - Via a Value Added Reseller (VAR) or Integrator?	MindBridge Ai Auditor can be sold through either direct or indirect sales channels. See also 1.16: MindBridge has active partners in Benelux, Germany, and USA for certain verticals. MindBridge is also growing its partner network to enable support in a wide variety of markets.	Noted. Mindbridge are directly responsible for customer success and training. Resellers in the UK are not VARs.
5.31	How is the product supported: - Direct from the software house? - Via a Value Added Reseller (VAR) or Integrator?	MindBridge Ai Auditor can be supported by either the vendor (MindBridge) directly or by a certified Partner (VAR or Integrator). It is our intention to formally certify VARs and enable them a mechanism to provide in app-support directly, and in their local time zones which may not currently be covered directly by MindBridge as part of our commitment to further enhance our Customer Support Service function.	See 5.30
5.32	Do VARs have to go through an accreditation process?	See response for 5.31	See 5.30
5.33	Is the software sold based upon number of named users or a number of concurrent users?	Ai Auditor is a licensed subscription service and pricing is based on either; number of engagements or data processing volume. Both offer the benefit of volume discounts and unlimited user access. An 'engagement' is a customer financial analysis, for a unique entity, that may have general ledger, AP and AR files associated with it, not to exceed a 12-month period.	Noted. There is no limit to the number of users as this is not how the service is licensed.
5.34	The supplier should detail the support cover options available, covering: - The hours provided? - Associated costs? - The global regions covered?	Onboarding consists of service enablement (provisioning of the service) and training. Level 1 Support consists of first line customer support (usability of product). Level 2 Support consists of data ingestion support and product technical issues support. Level 3 Support consists of product bug fixes, ongoing maintenance of infrastructure, product and new product features Customer Success Premier Solutions are further defined and described at https://www.mindbridge.ai/products/ai-auditor/premier-solutions/ including additional training packages available at cost	Noted
5.35	Detail the process by which customers raise support requests and how these can be viewed/managed?	Onboarding consists of service enablement (provisioning of the service) and training. Level 1 Support consists of first line customer support (usability of product). Level 2 Support consists of data ingestion support and product technical issues support. Level 3 Support consists of product bug fixes, ongoing maintenance of infrastructure, product and new product features Customer Success Premier Solutions are further defined and described at https://www.mindbridge.ai/products/ai-auditor/premier-solutions/ including additional training packages available at cost	Noted
		As described within Premier Solutions; Ai Auditor includes access to an in-app live-chat mechanism and knowledge base with articles, guides and videos as well as a search function for easy to access content look-up. The application also contains a ticketing system for Level 2 and Level 3 support items.	There is an "Intercom" customer messaging system built into the software which provides web-chat type functionality.
		MindBridge will provide technical support for the MindBridge Service in English via telephone, email and web-based interface (a) twenty-four (24) hours per day seven (7) days a week for emergency support requests such as MindBridge Service outages; and (b) during Business Hours for all other support requests. "Business Hours" means Monday through Friday from 9 a.m. to 5 p.m. Eastern Standard Time, and UK time.	Noted. Mindbridge now supports UK hours.

Ref	Requirement	Response	Reviewer Comments
5.	USABILITY		
5.36	Please note the methods of support available: - Telephone? - Internet chat? - Remote access to customer workstation? - Other, please specify?	Options available include: - Internet Chat - Email - Voice calls/ Video Calls - Ticketing - In-person meetings (as required) All of the above methods of support are available to end clients per their preference. Explicit written permission must always be granted prior to delivering support in the form of remote access to a client's tenant	See 5.35
5.37	Do you offer service credits for failure to meet performance around SLA and uptime (if applicable)	No, service credits are not included in our standard contracts.	Noted
5.38	What is your escalation path for tickets which have not been resolved within a reasonable time?	In the event of an emergency support incident or other exceptional circumstances, the Subscriber Parties may escalate a support incident or query to one of either senior identified individuals within Customer Support, or the Business Prime within their SLA.	Noted. Mindbridge has a weekly triage process to address any outstanding bugs and support tickets.
5.39	How often are general software enhancements provided?	General software enhancements are provided on a monthly basis. More robust functionality releases occur every 2-3 months.	Noted. Hot-fixes are done as required. No formal release schedule but changes in the first quarter are minimised.
5.40	Will they be given free of charge?	All enhancements are pushed to active subscription holding client tenants.	Noted
5.41	How are enhancements and bug fixes provided to customers?	MindBridge performs Scheduled Maintenance outside of normal Monday to Friday business hours EST, unless an emergency occurs.	Noted. In the background.
5.42	Is "hot line" support to assist with immediate problem solving available?	Currently, clients leverage their identified escalation contacts for any urgent support needs.	Noted.
5.43	If so, is there an additional cost involved?	There is no additional cost involved for emergency L3 support.	Noted.
5.44	At what times will this support be available?	Office hours, 9 a.m. to 5 p.m. Eastern Standard Time and Greenwich Mean Time, excluding UK bank holidays.	Noted.
5.45	Is hardware and maintenance provided by: - Software House? - VAR?	All maintenance is provided directly by the vendor.	Noted. All maintenance to the platform is undertaken by Mindbridge. End user hardware / software maintenance is the user's responsibility.
5.46	Are there specific restrictive conditions in the license for the software?	Select resellers offer a restricted version of the software however it is clearly stated.	Noted. Not applicable to the UK.
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)?	Yes, all analysis modules are available from a single interface and can be enabled by the user without any custom setup.	Confirmed
5.48	Are they integrated on real time basis or batch basis?	N/A, the analysis modules each require different data types and do not have interdependencies that require ongoing synchronisation.	Confirmed. The Mindbridge solution is fully integrated.
5.49	Can the software be linked to other packages e.g. word processing, graphics, financial modelling, to provide alternative display and reporting facilities?	The software can export visualizations, raw data or formatted reports into spreadsheet format so that other packages can be used. MindBridge does not provide a direct outward link to other software.	Confirmed
5.50	Can definable links to spreadsheets be created?	No, all data used within the application must be loaded into the application and any results that are exported from the system no longer have any live connection back to the source analysis	Confirmed
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.	The product currently only stores structured data sources.	Noted. The solution only stores the data that it uses. It is not a document management repository.
5.52	Can documents be scanned into a secure repository?	No	Confirmed
5.53	Does the system provide data migration tools for transactional and master data sets (e.g. employees customers, suppliers, journals, invoices).	For Inbound data yes, the application provides tooling to support required transformations as well as extensive documentation around supported data structures. Data analysed in the MindBridge tool can be exported for investigation purposes and use in other analysis tools, but outbound migration of master data is not natively supported.	Confirmed. Data is ingested and Excel/CSV outputs of analytic results are available.

Ref	Requirement	Response	Reviewer Comments
5.	USABILITY		
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 webservice APIs available, then can customers connect to whatever software they wish?	The application has API connectivity to common web-based systems and provides flat file import option for other sources. Interim analyses can be rolled forward to final analyses while maintaining user context and settings.	Noted. Connectivity is purely in terms of data transfer from Intacct or Quickbooks.
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?	The application is browser based and although not stated as formal conformance point, it does work on some modern device browsers.	Noted. Screen size may be a limitation; it isn't really suitable for mobile browsers.

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?	The application is hosted within Microsoft Azure data centres. Data centres are currently deployed in multiple geographies including USA, Canada, Netherlands and Ireland.	Noted
6.02	Does the customer get a choice of the jurisdiction in which their data resides?	Customers may choose a jurisdiction where their data resides based on the following; • EU customers are served from Ireland and Netherlands. • USA customers leverage the USA data centre. • Canadian or customers from other countries are hosted in the Canadian data centre.	Noted
6.03	What certification(s) do you hold relating to your data centres and your business operations?	MindBridge - SOC 2 Type 2: Security, Confidentiality, Privacy, Processing Integrity & Availability. Microsoft Azure - ISO 27001, ISO 27017, ISO 27018, SOC 2 Type 2, CSA STAR Certification, +more	Noted
6.04	Is an SSAE16 (System and Organisation Controls) report available?	Yes. Our SOC 2 Type 2 is available upon request under NDA.	Noted
6.05	What are the physical controls over the:- - The premises? - Fileservers? - Communications equipment?	The application is a fully cloud hosted solution, so the physical controls are provided by Microsoft Azure.	Noted
6.06	Is the space in this/these data centre(s) shared with any other companies?	Yes. Azure is a public cloud. https://azure.microsoft.com/en-us/overview	Noted. Azure supports multiple clients. The environment is provided by Microsoft.
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?	Each customer is provided with their own database.	Noted. Each customer operates in their own separate container.
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?	Each customer's data is stored in its own database and the application server enforces tenant isolation for all requests. There is full isolation between different customers data in the system and no data can be copied from one customer environment to another.	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?	All application access passes through an application server that enforces tenant isolation based on the user's tenant membership. Customers can optionally enable restrictions on which email domains are allowed to be added to their tenant as users.	Noted
6.10	How is [Internet] communication traffic monitored to identify potential problems before they happen: - From a performance perspective? - From a security standpoint?	Detailed application and system logs are captured, and the operations team is alerted to any critical events through visual alarms in the office. Additional external penetration tests are performed every 6 months.	Noted. Mindbridge reported that there are dashboards showing key KPIs for each customer environment.
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?	Monitoring software is used to identify and evaluate ongoing system performance, capacity, security threats, changing resource utilization needs and unusual system activity. Additionally, edit checks are in place to prevent incomplete or incorrect data from being entered into the system. The analysis is a multi-step process in which customers provide the file, then provide context on the meaning of various columns, and so on. Progress is saved between each step. If the Internet connection is interrupted during the initial upload, the subsequent steps will not run.	Noted
6.12	Are communications between the user's computer and the software service encrypted: - User login data only? - All data exchanged between user client and software service?	All data is encrypted (HTTPS).	Confirmed. The browser connection is secured.

Ref	Requirement	Response	Reviewer Comments
6.	SAAS/HOSTED OPERATION		
6.13	How is data transmitted to you from customers and from you to your customers encrypted?	For in-application data transfer, all connections are encrypted (HTTPS). In the event that customers need to send data directly to Mindbridge this is done via via third party secure file share services, either provided by MindBridge or chosen by the customer.	Noted
6.14	Is data on your servers encrypted at rest?	All data at rest is encrypted at the disk level using Azure's storage service encryption.	Noted
6.15	What level of encryption is used?	AES-256 encryption is used for all data at rest	Noted
6.16	Is a staging environment provided that is an exact replica of production; which can be used for testing purposes?	A staging environment, that is an exact replica of production; which can be used for testing purposes, is only provided to customers on a case-by-case basis	Noted. This not included as standard.
6.17	Is a test environment provided to test configuration changes? If so, is there an additional charge for this?	A test environment to test configuration changes are only provided to customers on a case-by-case basis	Noted. There is a limited testing platform provided within each customer's environment.
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?	Customer data is managed, processed, and stored in accordance with relevant data protection laws and other regulations, with specific requirements formally established in customer contracts. MindBridge mitigates the implications of the Data Protection Act by holding periodic discussions with the service provider and reviewing attestation reports over <u>services provided by the provider.</u>	Noted. Potential customers should ensure that they are operating in accordance with data protection and GDPR principles.
6.19	Are you subject to any legal or regulatory requirements obliging you to retain a copy of customer data?	MindBridge will retain customers' personal information for as long as it remains necessary for the identified purpose or as required by law, which may extend beyond the termination of the entity's relationship with customers. Data that is no longer required for business purposes is rendered unreadable.	Noted
6.20	Who will be able to access or see customer data?	Only named users will have access to customer data. These named users must be granted specific access by the administrators on the customer's side. This access can be revoked at any stage, and can be managed [by the customer] such that MindBridge [support] employees will only see the data that is relevant to the work they are doing. Mindbridge senior management have the ultimate access to all data on their platform but this is subject <u>to internal controls and auditing</u>	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.	Logical Access 1) Internal - Access is restricted via role based security privileges defined within the access control system. 2) External - Access is restricted to a valid user ID and password. Invalid login attempts are configured to be logged. 3) Physical Access - MindBridge offices are controlled by key card readers. Access beyond reception areas are through access card systems. Visitors must sign in and be escorted at all times.	Noted
6.22	Explain the release management procedures in place and the associated segregation of duties ?	Priorities for major releases are defined by our Product Management team in conjunction with Development leads. In addition, features and bug fixes are prioritized and assigned in a ticketing system, and managed through an agile development process. Each change is directed to one of several target source control branches depending on its urgency. Changes are peer reviewed before being merged to a target branch. Changes are manually re-tested by a QA specialist, team lead, or peer. A larger release is promoted through successive branches to the release candidate branch. Automated regression tests run regularly on each branch, and must be in a passing state on the release candidate branch before the release is tagged for deployment. Members of the operations team tag the release and deploy it to production servers.	Noted. Mindbridge reported that JIRA, Confluence and Zendesk are all used.
6.23	Is there sufficient segregation of duties preventing system developers from accessing and changing live applications and data files?	Each code change goes through peer review. Deployment of changes to production can only be triggered by authorized operations personnel.	Noted

Ref	Requirement	Response	Reviewer Comments
6.	SAAS/HOSTED OPERATION		
6.24	Explain the review and approval procedures covering system operations staff when emergency changes need to be made to live applications and data?	Changes are made using configuration management tools that keep a trail of changes via source control. Changes are associated with a ticket.	Noted
6.25	Is an audit trail always maintained of these emergency changes?	Database, operating system, and infrastructure changes are made using configuration management tools. Audit trails are maintained in ticketing systems and source control systems for these tools.	Noted
6.26	What procedures are in place when members of staff leave to ensure that their system access is stopped?	The HR management system automatically assigns offboarding tasks to remove access from various systems.	Noted. Mindbridge noted that there is integrated authorisation across their back office tools meaning that access can be simply granted and revoked as needed.
Platform and service levels			
6.25	What operating systems does the software run under?	Linux	Noted
6.26	Which databases can be used (Hosted) or are used (SaaS)?	Customer data is stored within MongoDB as part of the SaaS application. Data storage mechanisms are transparent to the end user and may change time to time	Noted
6.27	What forms of user authentication are supported e.g. user names, passwords certificates, tokens etc.?	Accounts are accessed via username and password or via SSO mechanisms	Confirmed
6.28	What is the proposed product/service availability percentage?	98.50%	Noted
6.29	What percentage availability has been achieved over the past 12 months?	99.98%	Confirmed 99.99% achieved during the period 01/11/2019 to 25/02/2020.
6.30	Is a service level agreement ("SLA") offered regarding: - Service availability? - Data recovery?	MindBridge uses commercially reasonable efforts to respond to all Sev 1 incidents within 1 hour.	Noted. The terms of use can be found at: https://www.mindbridge.ai/terms-of-use/
6.31	Is the service available 24x7 or are there downtime periods for maintenance?	There are no regular extended maintenance windows. Updates are typically deployed outside business hours EST to avoid disruption during peak periods.	Noted. The terms of use can be found at: https://www.mindbridge.ai/terms-of-use/
6.32	Is the customer made aware of maintenance periods in advance?	No	Noted
6.33	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?	The application works entirely within the browser.	Confirmed
6.34	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	-
6.35	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.	Ai Auditor is a modern single-page web application and makes use of JavaScript and limited use of cookies for session state.	Noted
Platform security			
6.36	What security steps are taken to prevent and detect intrusion attempts?	Detailed application and system logs are collected from all environments and piped to a common repository where both manual and automated processes are used to monitor the service for security issues. Additionally, external penetration testing is performed every 6 months.	Noted. This is part of Mindbridge's SOC 2 compliance.
6.37	Is firewall hardware and software used to protect the live systems from unauthorised access?	The cloud provider's firewall rule technology is used to limit access to the system.	Noted
6.38	Which monitoring software is used to create alerts when intrusion attempts are suspected?	We use a number of monitoring applications centered around the Elasticsearch stack.	Noted
6.39	Are designated staff responsible for receiving and urgently responding to these alerts?	Yes, all security incidents are handled by our Dev Operations team and escalated to our CISO	Noted

Ref	Requirement	Response	Reviewer Comments
6.	SAAS/HOSTED OPERATION		
6.40	Have clear procedures been established for identifying and responding to security incidents?	MindBridge has a formal process for identifying and managing security incidents through resolution and lessons learned. All steps to identify, assess, contain, eradicate, and restore are documented in the process. 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
6.41	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.	Patches are handled directly by Mindbridge and are applied weekly for Internet-facing servers and biannually for others.	Noted
6.42	List the procedures and software tools in place to prevent or detect and eliminate interference from malicious code, such as viruses?	Company workstations and Windows servers use an enterprise antimalware solution.	Noted. Sophos is used.
6.43	Is a system log maintained by the service provider that details - User access? - User activity? - Error messages? - Security violations?	Yes	Noted
6.44	Is this log available to the customer?	Yes, an activity report is available to authorised users. The log includes records of user access and activity.	Noted. This covers activity within the customer's environment.
6.45	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?	None identified.	Noted.
6.46	Is penetration testing regularly carried out by (please indicate frequency of tests): - Staff specialising in this field? - External specialists?	Penetration testing is conducted quarterly by a third-party vendor using an accepted industry standard testing methodology.	Noted.
6.47	Are procedures in place to ensure that any weaknesses found by penetration testing are addressed quickly?	Yes, any issues are prioritized accordingly.	Noted. This is part of the SOC 2 compliance procedures.
6.48	If penetration testing by a specialist is not performed regularly, please indicate the main procedures in place to identify weaknesses?	N/A	-
6.49	Are security procedures regularly reviewed? Please indicate frequency of reviews.	Procedures are reviewed annually.	Noted.
6.50	What security reporting is provided demonstrating compliance against certification(s) and policy(ies)?	SOC 2, Type 2 Period of Time October 1, 2018 to November 1, 2019 Security, Confidentiality, Privacy, Processing Integrity & Availability Audited by independent third party auditors.	Noted.
6.51	Are any security breaches communicated to customers?	Yes. None identified or communicated.	Noted. Required by GDPR
6.52	Do you alert customers to changes in your security practices and regulations and regarding the locations where the customer's data is located?	Customers are notified to any changes in terms of use. On tenant creation, the data is stored in an appropriately located data centre.	Noted
Backups by the service provider			
6.53	In relation to backups undertaken by the system provider please explain how this is undertaken.	Block-level backups are taken at least once daily. Backups are stored with the cloud provider and are encrypted using their storage service encryption. We retain a number of backups up to 30 days old.	Noted
6.54	How frequently is a test-restore of backups undertaken?	Annually	Noted
6.55	Can the provider restore from a backups that it has taken at a customer request?	Yes, as a special request.	Noted
6.56	Does a customer have the ability to undertake their own backups?	No. Customers can download the original files they have uploaded and the analysis results.	Noted
6.57	If so, can a customer restore data a backup that they have taken?	No	-
6.58	Is it possible for users to download a backup of their own data?	No. Customers can download the original files they have uploaded and the analysis results.	Noted
6.59	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?	Yes (spreadsheet)	Confirmed
6.60	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 - backups are managed by MindBridge.	-
6.61	Are there facilities to test recovery with user managed backups?	N/A - backups are managed by MindBridge.	-
Platform recovery			

Ref	Requirement	Response	Reviewer Comments
6.	SAAS/HOSTED OPERATION		
6.62	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?	1. Regular point-in-time database backups; reproducible software builds and automated configuration processes using configuration management tools 2. Hardware managed by cloud service provider 3. Geographical redundancy via database replication and backup replication 4. Redundant Internet connectivity managed by cloud service provider	Noted
6.63	How often are these plans tested?	The business continuity plan is tested on an annual basis and includes: Various testing scenarios based on threat likelihood Identifying the critical systems required for business operations Assigning roles and responsibilities in the event of a disaster Assessing and mitigating risks identified as a result of the test disaster.	Noted. Mindbridge state that they do a test restore to an alternative environment.
6.64	What is the longest period of time envisaged that service may not be available?	In the case of a minor failure, we expect downtime to be limited to 6 hours or less. In the case of a failure of our cloud provider on a regional level, we expect 24 to 48 hours of outage.	Noted
6.65	Are contingency plans documented?	Yes	Noted. As part of SOC 2
6.66	How often are these plans reviewed and updated?	Annually	Noted. As part of SOC 2
6.67	What are your: - Recovery Point Object (RPO) standards? - Recovery Time Objective (RTO) minimum standards?	RPO - 6-24 hours RTO - 24-48 hours	Noted
6.68	If transaction records are dated and time stamped are the times used local to the user or based on where the server is located?	We store timestamps in UTC	Noted
6.69	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?	The nature of the application is that users are regularly exporting audit plans for their own use and storing them in working papers software.	Noted. The platform is not a finance package but provides analysis of imported data. If the service is unavailable then any analysis data not downloaded will not be available. The separate finance system would not be affected.
6.70	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?	N/A	-
6.71	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?	N/A	-
6.72	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?	N/A	-
6.73	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. There is no licence as this is a subscription service.
6.74	What steps been taken to avoid undue reliance on individual members of the vendor's staff?	Procedures are well documented in runbooks. Experienced developers rotate through third-line support.	Noted. Mindbridge operates in a series of "Squads" with multiple members of staff in each of the squad roles.
6.75	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			
6.76	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?	Customers purchase a license over a period of time. The company is contractually obligated to provide the service during the contract period.	See 6.69 above

Ref	Requirement	Response	Reviewer Comments
6.	SAAS/HOSTED OPERATION		
6.77	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?	MindBridge is a scalable platform which uses cloud technology to provide its service. If our customer base increases, the platform scales out to utilise additional cloud resource to meet demand. When we acquire another company, we perform rigorous due diligence to ensure the integrity of MindBridge's brand and protect our customer base.	See 6.69 above
6.78	What provisions are in place to protect the customer's level of service and risk profile in the event of you divesting functions?	MindBridge has invested and continues to invest in a wide variety of tools to facilitate and automate support services for its client base. As MindBridge continues to scale, these support tools will ensure the protection of the high-level of quality and response times that MindBridge provides its clients. Additionally, all completed analysis results from the MindBridge application can be exported for long-term record keeping outside of the application	See 6.69 above
6.79	What is your communication policy on keeping customers updated with any business changing events?	As described in Section 181 of MindBridge's Terms of Use, notices that we give you may be provided in any number of ways, including, but not limited to, by contacting you at the email address or phone number that you provide in your registration data and/or through notices posted in the dashboard area of your account on the website or elsewhere on the website. When we post notices on the website, we post them in the area of the website suitable to the notice. It is your responsibility to periodically review the website for notices.	Noted
6.80	What other measures are in place to protect your customers in the event of bankruptcy?	The MindBridge application is designed as tool to augment the capabilities of its users by providing in-depth analysis of financial records. Results of the analysis can be exported and retained by the users. The source data used for the analysis remains solely with the end user.	Noted. See also 6.69
Platform change management			
6.81	Do application changes automatically apply to all customers and users?	Yes, all customers receive application updates at the same time.	Noted
6.82	Are users able to test beta versions of the application before new versions go into live use?	Yes, on a case-by-case basis customers may be engaged to access an early preview of new features.	Noted
6.83	Are users given notice before application changes are applied to the live system?	Yes, on a best effort basis we provide awareness of coming functional updates via email, blog or in-app notification.	Noted
6.84	Are changes delivered into the live environment "switched off" to enable users to test them before enabling them for their environment?	No, new capabilities are turned on by default for all users. Feature flagged enhancements can be rolled out for customer testing in specific scenarios. UAT testing is available for customers as required.	Noted
6.85	Are there sufficient internal testing and approval procedures applied by the service provider before all application changes are put into live use?	Yes, we have an internal testing process for all releases.	Noted
6.86	Explain the release management procedures in place and the associated segregation of duties ?	Please see response to 6.22.	Noted
6.87	Are users informed when they next login of the application changes that have gone into live use?	Yes, the application supports notifications including 'guided-tour' type capabilities for major changes.	Confirmed
6.88	Typically how much effort, in man-hours, is required from the customer during upgrades?	No customer effort is required for upgrades in the SaaS application.	Confirmed. Mindbridge do any upgrades.
6.89	What level of testing do you deem appropriate for a client when the system is upgraded? Please consider user acceptance, integration, performance testing.	No testing expectations are passed onto the client.	Noted
6.90	Are sufficient application and data backups maintained to enable a roll back to an earlier version if recent application changes cause problems?	Yes, each version of the application is tagged and data backups are performed at least daily.	Noted
Subscription options			
6.91	What payment options are available for using the software / service?	Billing is handled outside of the application via standard business processes.	Noted. Mindbridge send invoices and customers pay by BACS.
6.92	Where online payment is used, what type of security is used to protect sensitive information?	N/A	-
6.93	Where online subscription / payment is used, is an invoice provided to the customer and, if so, in what format?	N/A	-

Ref	Requirement	Response	Reviewer Comments
6.	SAAS/HOSTED OPERATION		
6.94	When subscriptions need to be renewed, what advance notice is provided and what is the time limit for renewal?	Ai Auditor is a licensed subscription service and pricing is based on either; number of engagements or data processing volume. MindBridge will work with a customer to procure more as they near completion of their allotted contract or usage.	Noted
6.95	Is there a procedure for late renewal and is there a time limit after which subscriptions cannot be renewed?	No	Noted
6.96	How soon after creating or renewing a subscription (if applicable) can the system / service be used?	The system can be active moments after a new purchase.	Noted
6.97	What notifications / confirmations are provided to the customer regarding subscriptions and payments?	Payment and usage management is handled outside of the application by our Customer Success, Account Management and Finance teams.	Noted. Mindbridge state that this is usually around 90 days before renewal is due.
6.98	To what extent are users able to access their accounting and other data if: - They miss one or two payments? - They cease being customers?	If customers do not make their first or second payment, we open a dialogue in order to recover payment whilst leaving their tenant up and running. When a firm ceases to be a customer, we shut down their tenant and they are unable to access their data. If necessary, we can provide a backup of data from their tenant on shutdown.	Noted
6.99	At the end of the contract term, how long does a customer have to obtain a copy of their data from you?	6 months.	Noted. The custioer has 6 months to request thet data from Mindbridge.
6.100	At the end of the contract term, how is a customer's data destroyed (if appropriate) and will that destruction be certified?	Data is destroyed upon request.	Noted
6.101	What is your processes regarding disposal of end-of-life and failed hardware devices that were used to operate your service?	Server hardware disposal is securely managed by the cloud provider. Workstation hard disks are encrypted and are sanitized before disposal.	Noted
SaaS/Hosted Reporting			
6.102	Are reports produced from the same software as the financial applications or is separate reporting software used?	Any reports provided by the application are generated purely by the application without dependency on any external software	Confirmed
6.103	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?	Some of the reports provided by the application require a .xlsx compatible application to view.	Confirmed
6.104	What browser versions are support: - On desktop/laptop (PC, Mac, Linux)? - On Tablets? - On mobiles?	Chrome and Internet Explorer 11.	Noted. Others may work but are not explicitly supported.
6.105	Is access to the reporting facilities and data controlled by the same procedures as access to the main application?	Yes	Confirmed
6.106	If it's different, explain the user access control facilities available to ensure information is only viewed by users with appropriate authority?	N/A	-
6.107	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?	Downloadable reports are produced in MS Excel and/or CSV formats. The application also renders visualizations and data tables in the browser.	Confirmed
6.108	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 stored temporarily on the server so the user can download them. The files are only available to users authorised to access to the relevant engagement.	Confirmed
6.109	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?	The MindBridge application makes it obvious to the user that they are downloading data to their local machine	Confirmed
6.110	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?	Because the in-browser content is dynamically fetched by the JavaScript frontend application, it will not be stored in the browser cache.	Noted
6.111	Are communications between the browser and the server encrypted for any report related communications?	Yes (HTTPS)	Confirmed
6.112	If reports are produced dynamically each time the user views them can historical reports be reproduced at any time?	No	Confirmed

Ref	Requirement	Response	Reviewer Comments
6.	<u>SAAS/HOSTED OPERATION</u>		
6.113	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?	Yes, dashboards in the application include drill-down to data tables. Users can select columns and apply filters including time periods and other columns.	Confirmed
6.114	Can report data be reliably copied and pasted direct from browser viewable reports to an MS Excel spreadsheet retaining any table layout?	Not using copy and paste, but the user can select items to export from a data table to Excel or CSV format.	Confirmed
6.115	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?	Yes. In-browser data tables will not render unless a complete page of results is received. The table displays the total number of results.	Noted

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?	Yes, tenant level information may be set by administrators including user access and permissions.	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, webservice, etc):	Yes, the system has a direct connector for quickbooks online and intacct. Both can be access through direct connectors.	Confirmed
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, webservice, etc): - Accounting software (e.g. Sage, QB, Xero)? - HR and/or Payroll software? - Practice management software? - Tax software? - Pension software - Others, please specify?	Accounting systems described above: QuickBooks online and Intacct.	Confirmed
7.04	Does the system make use of global lists, e.g. Postcodes, VAT codes? If so, specify what is provided.	The default analysis configuration provides global settings for all analyses, including a list of suspicious keywords	Confirmed. Weights and keywords provided. VAT and Postcodes not applicable.
7.05	Does the system come with a library of standard analysis templates that can be applied to a new audit?	Yes, the system comes with a library of pre-configured control points, chart of accounts, ratios and filters.	Confirmed
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?	Chart of accounts (MindBridge Account Classification), data table filters, transaction type filters (if transaction type data has been provided), control point settings (risk indicators) and financial ratios.	Confirmed
7.07	Please list the number and type of the base chart of accounts provided.	The MindBridge Account Classification (MAC) is based off of a Canadian standard for financial account groupings called Gifi. MAC uses more than 400 account mappings	Confirmed. Customers can enter their own CoA if required.
7.08	Are there specific analysis templates for different types of: - Client sector? - Client size? - Geography? - Other, please specify?	Out of the box templates based on sector, size or geography dont exist, however users can create their own templates for future use.	Noted. Filters, ratios and weightings can be saved.
7.09	Can these analysis templates be manually edited? e.g. A different Chart of Accounts structure be used?	Once a template containing a custom account grouping is used, it cannot be updated. The user is required to create a new template that includes any edits/changes.	Confirmed. But can create as many as required.
7.10	Can a new analysis template be created based on an existing template, then manually amended?	Yes. Users are required to create a new analysis type from scratch, however account grouping templates may be reused.	Confirmed. Users can select a base library to use.
7.11	Can client-specific analysis templates be created?	Yes, both analysis templates and account grouping templates may be created	Confirmed
7.12	Does the system allow a user to use multiple devices, e.g. a desktop and a tablet?	Modern desktop browsers are officially supported.	Noted. Mindbridge state that multiple browsres from multiple locations all at once are supported.
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.	No ability to work off-line is present in the system.	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?	No auto-saving exists within the system. To save information, users are required to perform a save action.	Confirmed
7.15	Does the system provide inbuilt workflow functionality?	Basic workflow exists including the ability to create tasks on selected transactions	Confirmed. Limited workflow capability only.

Ref	Requirement	Response	Reviewer Comments
7.	DATA AUDIT AND ANALYSIS		
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?	App Admins can view all data in the system looking at each engagement, a list of analysis and account grouping templates, and audit plans within an individual analysis.	See section 3.25
User setup			
7.17	Does the system provide a permissions matrix so that rights can be set at user and group level?	The system supports three permission levels (admin, manager and auditor)	Confirmed
7.18	Does this apply to: - Specific areas of functionality? - Workflow? - Authorisations? - Specific clients - Particular engagements (audits) for those clients?	Permission levels are tied to specific functionality, authorisations and specific engagements.	Confirmed
7.19	Is it possible to define delegated access?	No, the system does not allow for delegated access at all (you have to fully change a users permission level to alter the access they have)	Confirmed
7.20	Can tolerances for accuracy checks be set at user-level?	Materiality level is set for risk scoring and a tolerance for the completeness report exists	Confirmed
7.21	Can workflow authorisations be set to work at a user and/or group level?	N/A	-
7.22	Can multi-level authorisations be set?	N/A	-
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	Confirmed
Client/engagement (audit) setup			
7.24	Does the system provide for the setup and maintenance of a client's details (client profiles)?	Yes, each end client can be setup to have their own Organization folder. Within an Organization, multiple Engagements can be stored, each having unique setting and users specific to that audit, including client name, lead, audit date, etc.	Confirmed
7.25	Can the system record client notes, etc as required?	Annotations can be added to data or visualizations within the analysis experience for any client. Annotations can also be exported into a Excel spreadsheet.	Confirmed. Limited notes in specific places as opposed to a global feature.
7.26	Does the system allow the entry of supplementary information? - If yes, can this be uploaded against the client?	No supplementary information for a client can be uploaded into the system	Confirmed. However, limited information can be held against the engagement.
7.27	Does the system automatically populate information from the client profile into associated engagement/audit during setup?	Settings (ie. account mapping, ratios, etc.) can be shared across engagements for any client when a new engagement is created	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 for a client are displayed on a single screen within the Organization's folder	Confirmed. Engagement tiles/cards are shown.
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?	Yes, a user is notified within the application of any tasks that are assigned to them. There is no tracking of overall audit progress / completion with the application	Confirmed
7.30	Does the system provide a simple view showing all the engagement/audit files created for a client?	Yes, a listing of all engagements is available with the Organization folder	Confirmed. There is the ability to search for a customer and then display all cards for that customer.
7.31	Does the system provide a straightforward way to search for audits, with search parameters such as: client, audit, year, date-range?	Yes, there is search functionality and multiple sorting functions available to help users find both clients and engagements	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?	Partially. Users can re-apply settings from previous engagements, but cannot copy forward files or analyses from previous year engagements.	Confirmed
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)	Yes, a series of information around audit dates, fieldwork dates, staff involved and data sources is collected during engagement setup	Confirmed

Ref	Requirement	Response	Reviewer Comments
7.	DATA AUDIT AND ANALYSIS		
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)?	Yes	Confirmed. Admins have access to archived engagements but users do not.
Data take on			
7.35	When a new enagement/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?	When a new engagement is established, users can import data into the system using either direct connectors to end-client finance/accounting systems, or by direct upload from local files.	Confirmed. The customer does the upload.
7.36	What import file formats are supported? e.g. The standard of the specific accounts package, Excel, CSV, XML?	The following file formats are supported by MindBridge: .csv, .xls, .xlsx, and .txt.	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?	Yes, the system provides two levels of functionality to recognise the data being provided. The first level identifies the format of the file being provided, and the second level identifies the contents of the individual columns as well as their data types.	Confirmed
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?	MindBridge accepts the following data types: - General/AP/AR ledgers - Opening & closing balance files - Chart of accounts files - Vendor list, user list, purchase order list, goods received list (AP analyses) - AR open invoices, customer list, user list (AR analyses)	Confirmed. All of these are covered except for lists of POs and GRNs which are not suported.
7.39	Can a user make changes to transactions (subject to the permissions matrix)? If so, is ths recorded in the audit log?	No, users cannot make changes to transactions through the product interface.	Confirmed. No the data pulled in is read-only.
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	Yes, users have the ability to filter and export a subset of transactions. Files are exported in .xlsx or .csv format.	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)?	No, the system does not support this functionality.	Confirmed. No specific option but could import a check week/month before importing the full data set.
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?	Yes, the system provides a manual field-mapping functionality known as column mapping. Once a file is uploaded, the system will attempt to match the column headers in the user's dataset to MindBridge-defined column headers. Users are able to manually adjust the mappings, but cannot alter the characters in the field names. Column mappings can only be saved on a per-file basis.	Confirmed
7.43	Does the system allow for accounts with a zero balance to be removed or supressed?	No, the system does not currently support this functionality.	Noted
7.44	Does the system allow the creation of one or more indexes in order to sort the data?	No, the system does not currently support this functionality.	Noted
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 particluar fields? - Data ranges (based on the dats of the audit)? - Field values ("sensible" upper and lower limits)? - Corrupted data?	Yes, during data import, users are guided through a validation step where they can review potential issues in their data. The system provides summary information on the length and number of transactions in the file, as well as integrity checks to test for unbalanced debits and credits, single-entry transactions, unbalanced multi-entry transactions, very large transactions, whether all transactions have the same effective date, whether every row in the file has been assigned a transaction ID, and whether the ledger has provided all mandatory fields.	Confirmed. It's a data validation tool.
7.46	If the system provides an initial check for gaps in the data please explain the logic for this?	Yes, as stated in 7.45, the system performs initial checks for gaps in the data, such as unbalanced debits and credits, single-entry transactions, or whether every row has been assigned a transaction ID. Surfacing this information during the data upload stage allows users to better spot and resolve errors before a risk analysis has been run and/or to avoid file failure. For example, if more than 25% of the transactions in a general ledger file are unbalanced, the file will be rejected by the system.	Confirmed

Ref	Requirement	Response	Reviewer Comments
7.	DATA AUDIT AND ANALYSIS		
7.47	If the system provides an initial check for duplications in the data please explain the logic for this?	Partially. Though MindBridge does not do an initial review for duplications in the data during import, the system applies a duplicate control point during risk analysis to identify transactions with exact debit and credit amounts applied to the same accounts.	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).	If a file import is flagged by the system during initial validation, the user is given a list of warnings with contextual error and warning messages to review. The user may either attempt to remedy these issues and re-import their file, or they can choose to ignore the warnings and proceed with the analysis.	Confirmed. This would show in the integrity checks.
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?	Yes, when a general ledger file is uploaded, the system automatically maps accounts in the provided file to a 4-level hierarchy known as the MindBridge Account Classification system. Users are then able to manually adjust and verify the account groupings generated by the system; account groupings can also be exported as .xlsx files at this stage. At the tenant level, users are able to save account groupings for use across engagements, either by re-importing in a templated Excel file of groupings or by importing a CCH Grouped Trial Balance File.	Confirmed
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?	MindBridge offers both random and risk-stratified sampling. In the case of random sampling, each item in the population has an equal chance of being selected for sample. In risk-stratified sampling, all high-risk items (i.e. transactions or entries) in the population are included in the sample, with the remaining items comprising a proportion of 60% medium-risk and 40% low-risk.	Confirmed. Using the "Intelligent sampler" option.
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?	Partially. After data has been imported, users can access the filter-builder model to create sub-sets of data for sampling. However, further analyses (e.g. risk analysis) cannot be run on the filtered dataset alone.	Confirmed. Only pre-defined (inbuilt) filters can be used for sub-sets of data.
7.52	Is each transaction given a unique identifier? If so, how does this fit into the audit trail sequence?	Yes, in the event that a transaction ID is not present (or is ambiguous) in a general ledger file, MindBridge will automatically generate a transaction ID using combinations of available data fields. The system also makes a suggestion as to the best possible field combinations. Unique identifiers are foundational in ensuring coverage of all transactions during analysis.	Confirmed. If the imported file has a transaction ID then this is used. Otherwise after the mapping is complete then the system prompts to build an identifier if one does not already exist.
Analysis and review			
7.53	Does the system provide a series of audit/analysis tests whose parameters can be amended by the user?	In Ai Auditor, users can build, modify, combine, and save AI-powered audit tests, all within an intuitive user interface. Tests are built on data attributes such as account hierarchy, account tag, transaction date, monetary value, risk, triggered control points, and keywords. For each test, Ai Auditor provides you with a set of meaningful ranges to filter with.	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?	Ai Auditor has 28 control points for general ledger and 15 control points for account payable and accounts receivable sub ledgers. Ai Auditor uses a combination of rules-based, statistical, and artificial intelligence control points to analyze transactions. Some of the rule-based control points include: -last 3 digits that flag monetary values in the ledger, which end in either 0.00 or 9.99. -Duplicate control point flags transactions that occur more than once in a ledger, and -Sequence gap flags transactions which are next to missing transaction IDs, based on the ledger's normal sequence of transaction IDs. -In addition to rule-based and statistical control points, Ai Auditor has five machine learning control points to detect anomalies.	Noted. This is detailed on the website and the knowledge base.

Ref	Requirement	Response	Reviewer Comments
7.	DATA AUDIT AND ANALYSIS		
7.55	Does the system provide the following 'statistical' tests: <ul style="list-style-type: none"> - Unusual activity? - Benford's law (frequency of initial digit)? - Statistical variance? - Aging? - Stratification? - Patterns and trends (user behaviour, date/time, other)? - Other, please specify? 	Ai Auditor supports: <ul style="list-style-type: none"> -2 digit benford flags entries whose first two digits occur more or less than expected in the ledger -Full trending and period over period variance analysis for financial accounts and ratios, as well as identifying where performance falls outside of a predicted range -For account payable and account receivable Ai Auditor supports aging dashboards and reports that contain metrics that help to view each vendor/customer, the amount they are owed, and the amount of time they have been owed. 	Noted. This is detailed on the website and the knowledge base.
7.56	Does the system provide the following 'advanced' tests: <ul style="list-style-type: none"> - 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? 	<ul style="list-style-type: none"> -The rare monetary flows control point flags transactions where matching debits and credits occur between accounts that do not usually interact, based on the usual business processes within the ledger. -The outlier anomaly control point flags monetary flows which are mathematically anomalous, based on the accounts, date, and amount of the monetary flow. -The unusual amount control point flags monetary values which are statistically anomalous for the accounts in which they appear. -The expert score identifies monetary flows between account categories which were identified by domain experts as being of importance to audits. These flows either involve high-importance accounts, or are not a part of common business processes. -The transaction flow analysis combines our three monetary flow results: outlier anomaly, rare flow, and expert score. Based on preliminary testing, a combination of these three scores is a strong indicator of transactions which are outside of normal business practices. 	Noted. This is detailed on the website and the knowledge base.
7.57	If the user amends the standard tests does the system: <ul style="list-style-type: none"> - Require a reason for the change to be provided? - Record the change and who had made it to the audit log? 	Ai Auditor requires the user to provide a reason for changing control point default settings and the reason for deviation and the person who made the changes is recorded in the audit plan export.	Confirmed. For weightings a reason is required.
7.58	Can these tests be saved into the standard analysis templates being applied to this audit?	Yes. Ai Auditor has three default MindBridge libraries. Libraries contain all the business logic needed to perform analysis within a particular industry or market and allow users to customize an analysis based on industry types with different ratios, filters, and control points. Users can also define custom libraries.	Confirmed
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?	Yes. Control points weighting are adjustable through control point settings in engagement setting or from control point page in a library.	Confirmed
7.60	For numerical-based tests can a result be accepted that is within a defined tolerance?	Ai Auditor supports tolerance amount for balance check report that ensure prior period closing balances have been correctly brought forward and identified any accounts that didn't roll forward correctly.	Confirmed for some. E.g. Monetary values can be set.
7.61	Can a batch of tests be selected from the wider set saved in the template and saved as named set?	In Ai Auditor users can use the filter builder to create tests and save them in a library that can be reusable in other engagements that use the same library.	Confirmed
7.62	When the batch of tests is run does it: <ul style="list-style-type: none"> - Show the progress of each test? - Show overall progress? - Allow the batch to be interrupted at any point? <ul style="list-style-type: none"> - 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? 	The filter builder is very responsive and performant. Therefore, Ai Auditor does not support batch interruption or show progress for each test or allows.	Confirmed. It shows an overall progress (loading bar) but not for individual tests.

Ref	Requirement	Response	Reviewer Comments
7.	DATA AUDIT AND ANALYSIS		
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.	<p>Ai Auditor has 5 machine learning control points in addition to the rule-based and statistical control points to analyze transactions in ledger and provide risk scores.</p> <ul style="list-style-type: none"> -The rare monetary flows control point flags transactions where matching debits and credits occur between accounts that do not usually interact, based on the usual business processes within the ledger. -The outlier anomaly control point flags monetary flows which are mathematically anomalous, based on the accounts, date, and amount of the monetary flow. -The unusual amount control point flags monetary values which are statistically anomalous for the accounts in which they appear. -The expert score identifies monetary flows between account categories which were identified by domain experts as being of importance to audits. These flows either involve high-importance accounts, or are not a part of common business processes. -The transaction flow analysis combines our three monetary flow results: outlier anomaly, rare flow, and expert score. Based on preliminary testing, a combination of these three scores is a strong indicator of transactions which are outside of normal business practices. 	Noted. This is detailed in the knowledge base.
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?	Yes. Users can drill from the Risk Overview page to transaction data table that has the transaction detail.	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?	Yes. Users can create a task on a single or group of transactions and assign it to a user.	Confirmed
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.	Whilst we provide our interpretation of the level of audit risk associated with each transaction, and a methodology for users to raise tasks and provide justification for those tasks, there is no explicit way for users to enter the level of audit risk as they see it within the tool.	Noted. The interpretation is up to the user.
7.67	Is it possible to report on the progress of list of actions with specific levels of audit risk?	Not specifically no. Users are able to annotate transactions in the tool and report on those.	Confirmed; an audit-risk filter is not provided.
7.68	Does the system provide an overview of the completion progress/status of actions and folders within a set of working papers?	No	Confirmed. This is not a working-papers tool.
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.	No	Confirmed. This is not a working-papers tool.
7.70	Does the system provide 'completion' functionality that records the completion and sign-off of the engagement?	No	Confirmed. This is not a working-papers tool.
Reporting packs			
7.71	Please explain the [internal] reports available as a result of the testing batch undertaken.	The application generates a series of downloadable reports after analysis including data completion, financial statements & metrics and risk scoring.	Confirmed. There is a suite of reports.
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?	Yes. There is reporting for all risk based algorithms that the system runs. The reports show the results of each individual algorithm for every transaction in the report as well as an aggregate risk score.	Confirmed. This is the transaction export.
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.	Yes. See 7.71 for a high-level view of the reports contained in the pack.	Confirmed. As 7.72

Ref	Requirement	Response	Reviewer Comments
7.	DATA AUDIT AND ANALYSIS		
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	No	Confirmed
7.75	Can the user preview the document being created in real-time as they respond to the tasks in the workflow?	No	Confirmed
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?	No	Confirmed
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?	No	Confirmed. Export in XLS or CSV
7.78	Can the system support distribution of the packs via email?	No, reports are downloadable from the application.	Confirmed
7.79	Does the system provide a client portal to enable the exchange of document between the [accounting] firm and their client[s]?	No	Confirmed