

AUDIT INTEGRITY SERVICES FOR AUDITORS

Audit Integrity

Audit Integrity research services support risk management practices that help auditing firms identify companies at risk of material restatements.

Audit Integrity produces objective ratings and reports on over 9,000 corporations. The Audit Integrity Accounting and Governance Risk rating (AGR[®]) is a measure of the overall risk related to corporate accounting and governance practices.

Audit Integrity Services for Auditors

Material restatements are often the result of aggressive or fraudulent accounting and governance practices. Audit Integrity has developed a model that is highly predictive of restatements. This model is the cornerstone in risk assessment for many auditors – helping to avoid potential litigation or oversight action.

In addition to the AGR[®], the **Audit Integrity Restatement Model** analyzes key factors such as industry, market capitalization and recent auditor change to best predict the likelihood of litigation. Our services include:

- **Summary Reports** – in web-based or PDF form, these reports provide a concise summary of all key financial and governance risk factors
- **Detailed Analysis** – full drill-down capabilities provide insight into the underlying forensic and fundamental analysis
- **Extensive Reference Data** – for leading industry sources such as Reuters and Standard & Poor's, including:
 - Financial Statements
 - Footnotes & Ratios
 - SEC filings
 - News, including High Risk Events
 - Officers and Directors
 - Insider Trading
 - Market Data and Interactive Charting
- **Advanced Search** – screen and filter companies based on standard and Audit Integrity proprietary data
- **WatchLists and Alerts** – proactively monitor ongoing risk management through user-created company WatchLists and frequent e-mail Alerts

How Audit Integrity Is Used

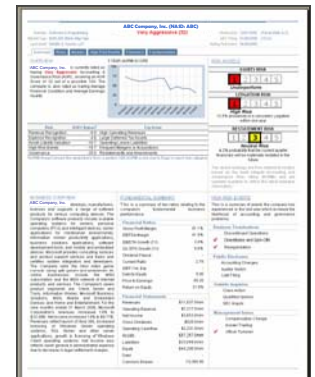
Auditors use the Restatement Risk Model (example below) and related research in several ways:

- **Client Acceptance (or re-Acceptance)** – avoid or terminate high-risk companies
- **Annual/Quarterly Reviews** – evaluate specific areas of financial reporting risk
- **Risk Management** – overall, by industry or by region, determine the key areas of exposure



Additional background data and research used frequently by auditors is contained in a single summary report:

- **Profile Report** – actionable information in an easy-to-use format. Great for a summary overview or when a decision is needed quickly. Includes Risks, Events and Ratios pages. Updated quarterly.



Standard and Custom Data Feeds – Key ratings and risk data are available through Audit Integrity standard data feeds. In addition, auditors have integrated custom AI data feeds into internal systems for risk management or actuarial purposes.

For More Information...

Companies often suffer equity loss and class action litigation as a result of misrepresenting financial data or poor governance. Audit Integrity's proprietary ratings and analysis identify companies at risk *before it is too late*.