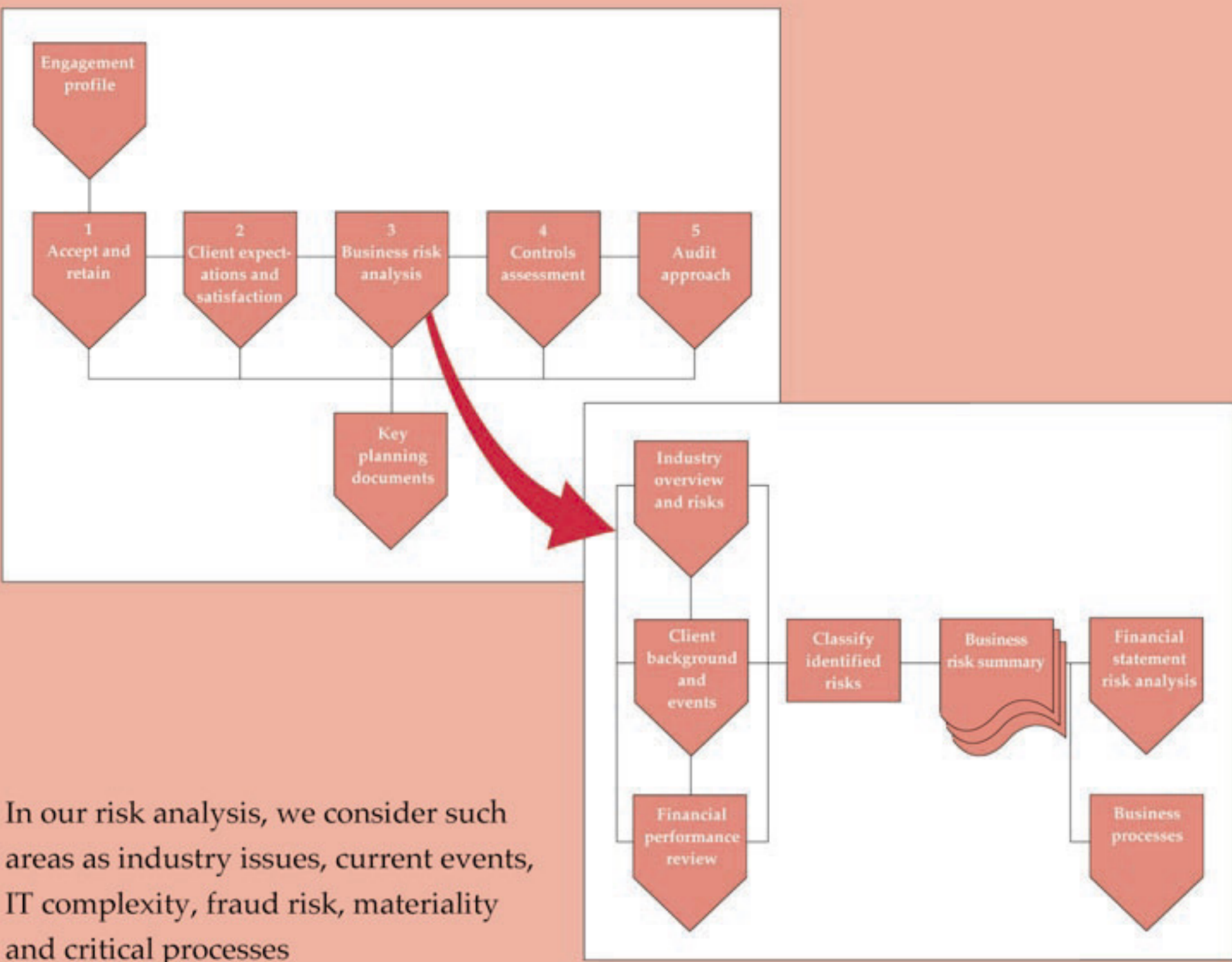
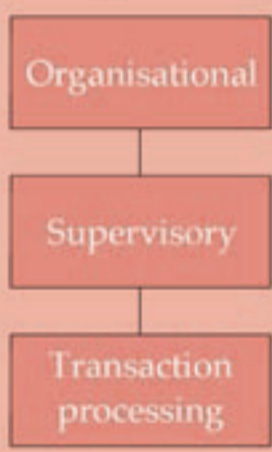
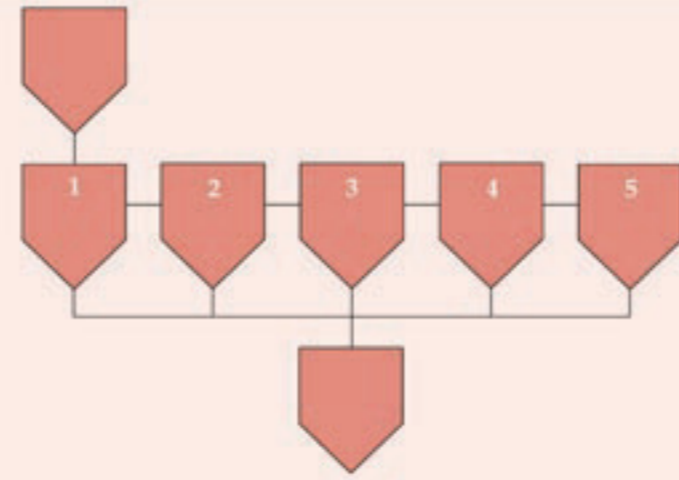



Phase	Planning	Interim
Key processes	 <p>In our risk analysis, we consider such areas as industry issues, current events, IT complexity, fraud risk, materiality and critical processes</p>	<p>Documentation of key processes and controls</p> <ul style="list-style-type: none"> • Merchandising (planning & ordering) • Supply chain • Capital spend • Store operations (principally cash procedures) • Franchise • Financial reporting <p>Documentation of systems</p> <p>Testing of key controls</p>  <p>Systems review</p>
Deliverables	<ul style="list-style-type: none"> • Client value action plan • Business risk summary • Analysis of KPIs against suitable benchmark group • Audit workplan addressing your concerns • Detailed timetable to suit you 	<ul style="list-style-type: none"> • Practical management recommendations for improvements in business processes and internal controls • Assessment of systems control environment
Technology	<p>WinPROCESS</p> 	 <p>Global Best Practice knowledge base</p> <p>Computer Risk Management methodology</p>