Cloud Audit Suite Where efficiency meets quality





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	Client Name								
	CI	Engagement	Current period	Status T	Audit Manager progress	Audit Partner progress	Procedure progress	Report release date	Completion date
-	Client na	me: ASTRAZENECA (39	items)						
	1004	Audit 2023	12/31/2023	 In progress 	9%	6%	12%	03/15/2023	03/31/2023
	1004	Audit 2023 NM	12/31/2023	In progress	12%	11%	14%	02/22/2023	03/17/2023
	1004	Audit 2024	12/31/2022	 In progress 	0%	3%	0%		
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	1004	Audit 2025	12/31/2023	 In progress 	0%	0%	0%		
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	1004	Audit 2026	12/31/2024	 In progress 	0%	0%	0%		
	1004	Audit 2026 NM	12/31/2024	In progress	0%	0%	Refresh		

Easily track the status of your audits from the Engagement dashboard

Confidently complete audits faster from a single solution with intuitive workflows that guide you every step of the way
 Help ensure your audits comply with current U.K. audit standards with a broad range of audit content and a familiar process
 Securely access your audit online from anywhere with a cloud-based solution that updates your data and stakeholders in real time
 Manage your online confirmation process securely using Thomson Reuters® Confirmation — all within the same platform

Cloud Audit Suite integrates Mercia methodology: Thomson Reuters partners with Mercia to provide additional industry titles. Cloud Audit Suite offers a broad range of audit content and familiar methodology, so you don't have to learn a new way to audit.

|2



Complete your audit engagements efficiently and in compliance with the latest audit standards

Cloud Audit Suite is comprised of two core cloud-based solutions:



2

Comprehensive audit workflow management hub with full trial balance capabilities, workpaper management, and seamless integration with up-to-date audit methodology.

Automated audit process to manage the most common types of audit engagements.

Everything you need in one place

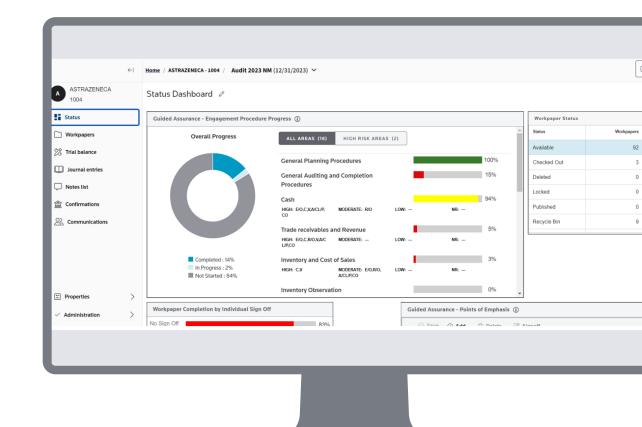
Cloud Audit Suite is designed to work seamlessly while increasing accuracy and simplifying your audit process from start-to-finish.

Access your engagements

View your audit engagements at a glance with the options to add, view, and edit. Take advantage of the feature to roll forward an existing template for this year's engagement. If you prefer, you can even download the entire engagement to PDF.

Track the status

Monitor the progress of the audit engagements, showing sections that have already been signed off. Customise your experience by adding or removing widgets.



Leverage your workpapers and template

Coordinate all your audit methodology templates and workpapers into meaningful sections. The audit templates help you when planning the audit: risk assessment, determining materiality thresholds, and substantive procedures. Plus, get step-by-step assistance when concluding and finalising the audit engagements.

The audit templates can be tailored specifically for the type of organisation being audited and then rolled forward for the next year's audit, saving you time. Simply drag and drop your lead schedules, audit evidence, and other working papers into the software to store for reference.

Create your audit plan

Tailor your audit plan with pre-populated procedures based on the risk assessment. Simply drag and drop snippets from the working section (left) to your desired audit plan (right). Further customise your working audit plan in multiple ways, including the ability to add and edit words of the procedures. Then save as a template to roll forward to the next year.

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1004			Actions	Reference	+/-	Description	Notes	Warning	Audit Partner
Status				— 🗀 Audit work					
Workpapers				+ 🗅 Planning					
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Journal entries				— 🗅 Cash					
_			1 💿 🖸	AP-3		AP-3: Cash	1		NM 9/13/2023
Notes list			0 🖉	图 444 (5)		Small and Simple TB DAPA2023 (1).xlsx			
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THOMSON REUTERS	ANCE 1M ASTRAZENECA 1004 > Audit 2023 NM > 31/12/2023 > AP-1 >	AP-1: General Planning P	Ťo:	?
Identify Risks Ass	ess Risk Design Audit Programs			
👌 SAVE	EW PRACTICAL CONSIDERATIONS (5: COMPLETION VIEW)			
AP-1 AP-1: Genera Purpose/Usage	al Planning Procedures Tip			
Available Proced	lures	Selected Procedu	ures for AP-1: General Planning Procedures	
AP-1: General Plann	ning Procedure - Filter		The second se	
\oplus / \ominus		⊕/⊖		
8	Reminder: Auditors need to consider risks associated with the COVID-19 outbreak as they plan and perform their audit, including obtaining or updating their understanding of the entity and its environment and identifying risks. The impact of the COVID-19 outbreak will likely affect the entity is industry,	A.D+	Prior to other significant audit activities, perform client acceptance or continuance procedures by completing or updating <u>AUC-CX-1.1</u> .	•
	regulatory, and other external factors. The entity's business operations could also be significantly affected by the ability to deliver products or services. The volatile financial markets could impact the valuation of the entity's investments and financing sources. See further discussion of COVID-19 considerations at AUC-CX-6.3.	^ B 🇯 🤣	Review correspondence files, prior-period working papers, permanent files, financial statements, and auditor's reports. Also, read any current-period interim financial statements. Edit - add additional test	1
A.D.B	Prior to other significant audit activities, perform client acceptance or continuance procedures by completing or updating AUC-CX-11.		Determine whether the entity being audited includes financial information of more than one component, for example, consolidated or combined financial statements or financial statements that aggregate other organisational structures, such as branches or divisions. (Those engagements are considered audits of group financial statements, although not all will be statutory audits of	Č.
A B	Review correspondence files, prior-period working papers, permanent files, financial statements, and auditor's reports. Also, read any current-period interim financial statements.		group accounts under Part 16 Companies Act 2006 in the UK, where law and regulation use terms such as group accounts, consolidated accounts, and consolidated financial statements.) If so, perform the applicable procedures for audits of group financial statements in the Other General Planning Procedures section of this program.	
	Edit - add additional test	*	Add additional steps.	*
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Manage trial balances

Import all trial balance information from a Microsoft[®] Excel file with the option to tailor your view to the way you want it. Create your own lead schedules and save time by pulling them into all your other engagements. Quickly pull through all the figures from the trial balance by using the "recalculate" function.

ASTRAZENECA	Se	tup ▼	Custor	Custom View Audit view 🔻						
1004		Account ^	Description Y	Account Type	Account Classifi Y	Account Classifi T	Adjusted T2/31/2022	Unadjusted T 12/31/2023	Adjusting JE	Adjus 12/31
Status										
Workpapers		3015	Member's Draws	Q	EQ	CAPW	86,456.00	92,435.00	0.00	
Trial balance		3010	Member's Contributi	Q	EQ	CAPC	-29,120.00	0.00	0.00	
		2300	N/P - Shareholder	L	CL	NP	-5,232.00	-6,975.75	0.00	
Journal entries		2225	Line of Credit Payable	L	CL	NP	-50,000.00	-55,000.00	0.00	
Notes list		2220	Sales & Use Tax Pay	L	CL	AL	-2,349.00	-3,132.01	0.00	
Confirmations		2215	Payroll Taxes Payable	L	CL	РТР	-15,765.00	-16,423.55	0.00	
Communications			Accrued Wages	L	CL	COMP	-5,379.00	-7,172.56	-111.00	
		Ref 102							-111.00	
		2002	Accounts Payable	L	CL	AP	-21,678.00	-25,432.76	0.00	
	Tota	Ŀ					0.00 10,000.00		0.00	
	Net	Income (Loss):					290,487.00	371,073.31		
Properties	• • • • • • • • • • • • • • • • • • •									•

Document journal entries

Import your journal entries which then automatically feed into all relevant workpapers, lead schedules, and trial balances to easily notice them. Both Microsoft Excel and Word integrate with Cloud Audit Suite so you can use them to automatically pull the Trial Balance numbers into customisable lead schedules.

Tailor the columns to suit your preference and automatically recalculate desired variances. Easily compare the current year to the prior year. You can also insert workpaper reference numbers which work as links to the relevant documents.

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1004	Reference	Туре	•	Description	•	Accounts	•	Amount	Workpaper Reference	•	
88 Status	AJournal 1	Adjusting		Inventory adjustment		1300, 1200	1300, 1200		Substantive testing Cash		
Workpapers	Ref	Adjusting				1004, 1002		100.00	100.00		
🕅 Trial balance	Ref 102	Adjusting				11, 2210		111.00			
U Journal entries	Journal 11 Reclassifying			100		1002, 1008		188.00	105		
Notes list	Ref 102	Adjusting	10, 1002					1,000.00			
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View related notes

See all the messages from the reviewers and team members about the items that still need additional work from the Notes list tab.

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ASTRAZENECA	₿ Refresh	Clear Filter Default ♥ Clear Filter										
	Actions	Subject	Reference	Description	Preview	Priority type 💌	Created by	Created on	Assigned to	Status		
Status	/ ⊚ ♠ ݨ ൾ	⊡- djf	1	CX-1.3: Engage	notesLong note	NORMAL	Nina Mileksic	05/03/2023 3:19	Nina Mileksic	Cleared		
) Workpapers	2⊚६前ピ	😑 🗅 Please review	101 (2)	CX-5.4: Entity-le	Hi Jason, I com	NORMAL	Nina Mileksic	08/25/2023 11:5	Jason Pearce	Open		
Trial balance	1 ⊚ � ѿ ピ	🗅 RE: Please r	101 (2)	CX-5.4: Entity-le	I found issues w	NORMAL	Nina Mileksic	08/25/2023 11:5	Jason Pearce	Open		
Journal entries	∥⊚६前ピ	🗅 Please address	AP-4	AP-4: Trade rec		HIGH	Nina Mileksic	08/25/2023 12:0		Open		
Notes list	1 ⊚ & 前 ピ	🖃 🗅 Insufficient a	CX-1.1	CX-1.1: Engage	Please perform	HIGH	Nina Mileksic	09/20/2023 3:44		Open		
	∕⊚६ёС	🗅 RE: Insuffici	CX-1.1	CX-1.1: Engage	Hi Gavin, I did e	HIGH	Nina Mileksic	09/20/2023 3:55	Nina Mileksic	Open		
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Communications												
	From: Nin	a Mileksic				Date: 05/03/2023 3:19:13 PM						
	Subject: djf					Priority: NORMAL						
	Assigned to: Nin	a Mileksic				Status: Cleared						
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Sign off the workpapers

There are multiple ways to sign off as a Reviewer or Preparer: right click on the workpaper and select the "Sign off" option or click the sign off icon under Actions.

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1004		Actions	Reference + / -	Description	Notes	Warning	Audit Partner	Audit Manager	User assignme
Status			- 🗅 Audit work						
Workpapers			— 🗀 Planning						
		0 💿 🖸	• 245	CX-1.1: Engagement Acceptance and Continuance Form					
Trial balance		0 💿 🖸	E 12435	Confirmation of Securities Held by a Third Party			NM 7/30/2024		
Journal entries		0 💿 🖸	🗟 333 (3)	Audit Engagement Letter	1				
		1 💿 🖸	@ AP-0.1	AP-0.1: Audit Program Design	1			NM 3/18/2024	Nina Mileksic
Notes list		/ 💿 🖸	• AP-1	AP-1: General Planning Procedures	2			NM 1/19/2024	Nina Mileksic
Confirmations		0 💿 🖸	3745	Audit documentation and evidence					
		0 💿 🖸	@ CX-1.1	CX-1.1: Engagement Acceptance and Continuance Form	2		NM 2/28/2024	NM 7/27/2023	
Communications		0 💿 🖸	CX-3.1	CX-3.1: Understanding the Entity and Identifying Risks			NM 7/27/2023	NM 7/27/2023	
		1 💿 🗋	CX-7.1	CX-7.1: Combined Risk Assessment Summary Form					
		0 💿 🖸	CX-3.3	CX-3.3: Fraud Risk and Compliance with Laws and Regulations Inquiries Form			NM 1/11/2024	NM 8/21/2023	
		0 💿 🖸	CX-2.1	CX-2.1: Financial Statement Materiality Worksheet for Planning Purposes			NM 7/27/2023	NM 7/27/2023	
		0 💿 🖸	CX-3.2	CX-3.2: Engagement Team Discussion			NM 7/27/2023	NM 7/27/2023	
		1 💿 🖸	Client 111	Client Assistance Request Letter					
Properties >		0 💿 🖸	🖾 111	Small and Simple TB DAPA2023					
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Client communications

Requesting client information has never been easier. Send and track all client communications with a secure, integrated communication tool.

Key features:

- Real-time comments to easily track the discussion for any request
- Drag and drop documents to upload
- Reference documents to show how a request should be completed
- Option to password-protect the microsite
- Automated email reminders to follow up on pending requests

Send secure confirmations

Request bank confirmations directly from the banks without having to send a separate email. The Cloud Audit Suite is fully integrated with Thomson Reuters Confirmation, an easy, fast, and secure way to send more than 100 confirmation types to anyone, anywhere in the world.

Confirmation is sold separately. Contact a rep or visit <u>https://tax.thomsonreuters.com/</u>en/confirmation for more information.

ASTRAZENECA	÷ 0	⊕ Create Request • 🖂 Send 💼 Delete 🕜 Retain for roll forward 🛱 Refresh 🛞 Manage contacts												
1004		Actions	Request + / -	Request type	Status	Items received	Due date	Last sent	Last					
Status		000	+ Sample of invoces for expenses	Document request	Received	1	06/30/2024 ()	06/30/2024	06/2					
] Workpapers		000	+ Board Meeting Minutes	Document request	Received	1	06/27/2024 ()	06/27/2024	06/2					
Trial balance		0 🗇 💼	+ Audit evidence	Document request	Received	1	06/27/2024 ()	06/27/2024	06/1					
Journal entries		0 🖗 🖞	 Sample of invoces for expenses 	Document request	Received	1	06/27/2024 ①	06/27/2024	06/1					
Notes list			Expenses invoices			1								
Confirmations		000	- Lease agreements	Document request	Received	1	06/27/2024 🕚	06/27/2024	06/1					
Communications			Lease documents			1								
		0 🕫 💼	- Board Meeting Minutes	Document request	Received	1	06/20/2024 ①	06/20/2024	06/0					
		ē	Board meeting minutes			1								
		0 ♡ ₪	— Lease agreements	Document request	Waiting on client	0	05/16/2024 ①	05/16/2024						

- Be confident your response is coming from a validated source with a global network of more than 4,000 banks and departments
- Get a guaranteed response with automated follow up on the auditor's behalf

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- Roll over client account information from year to year within a
 secure system
 - Save your clients time with a single, digital signer authorization accessible from anywhere

Faster audits from anywhere

Thomson Reuters Cloud Audit Suite empowers you to confidently manage and complete audits faster with intuitive workflows that guide you through every step of the process. Our proven methodology offers a broad range of audit content and a familiar process to help ensure your audits comply with U.K. quality standards.

Learn more about Cloud Audit Suite here

About Thomson Reuters

Thomson Reuters is a leading provider of business information services. Our products include highly specialized information-enabled software and tools for legal, tax, accounting and compliance professionals combined with the world's most global news service – Reuters. For more information on Thomson Reuters, visit tr.com and for the latest world news, reuters.com.

