

THE ROBERTS COMPANY, LLC

Compliance Services: Information Technology and Business Processes



Computer Assisted Techniques **Fraud Detection - Litigation - Audit - Compliance Services**

THE ROBERTS COMPANY, LLC introduces a computerized approach to interrogate business transactions and identify data patterns associated with fraud situations, external and internal audits, litigation cases and regularity compliance requirements.

Our use of state of the art analysis tools, expertise and methodology assists companies to identify symptoms early in the life of fraud. Our techniques enable professionals to focus their efforts on areas of greatest risk.

Effective and Efficient Audit

- ✓ Plan and conduct audit
- ✓ Produce workable sample for audit
- ✓ Assist in internal control testing
- ✓ Assist auditor in performing fraud audit obligations
- ✓ Expedite the completion of routine audit procedure
- ✓ Provide an in-depth analysis for audit clients
- ✓ Perform risk based audit

Computerized Analysis

- ✓ **DUPLICATES:** Detect duplicate items within the transaction group
- ✓ **GAPS:** Perform gaps in numeric or date sequence within the transaction group
- ✓ **BENFORD'S LAW:** Perform Bendford's Law analysis for possible errors, potential fraud or irregularities
- ✓ **AGE ANALYSIS-A/R & A/P:** detailed and summary reports

Fraud Investigations

- ✓ Purchasing and Purchase Order processing: supplier validity, account analysis
- ✓ Accounts Payable and Payments
- ✓ Payroll: Matching, expenses and calculations
- ✓ Money Laundering: large value, rounded amounts, frequent movement

Litigation Support & Regularity Compliance

- ✓ Litigation support
- ✓ Internal controls audit
- ✓ Continuous audit/monitoring
- ✓ Sarbanes-Oxley Act Compliance
- ✓ Risk based audit
- ✓ Operational controls
- ✓ Inventory analysis

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