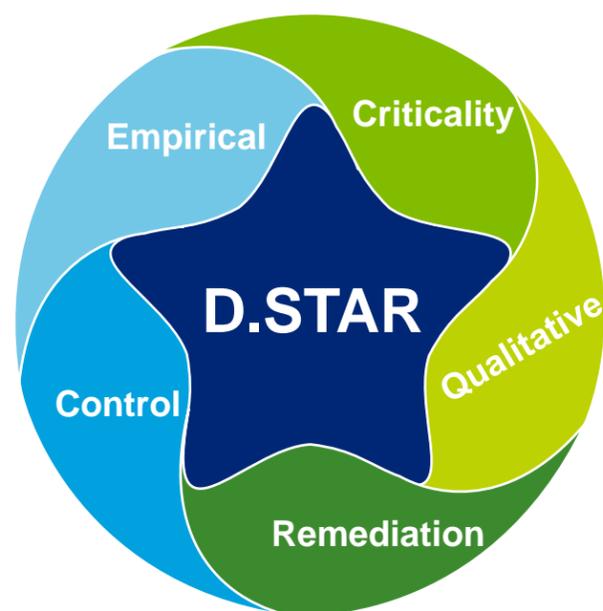


D.STAR

Accelerated End User Computing Governance.



Deloitte Spreadsheet, Training, Assessment & Remediation

Our four-step approach



The Deloitte Spreadsheet, Training and Remediation (D.STAR) methodology allows institutions to accelerate risk mitigation by categorising spreadsheet “complexity” and “criticality” in 0.1% of the time it would take for a manual assessment. Furthermore, it provides immediate support through awareness training & a tailored EUC Methodology.

End User Computing (EUC) applications such as Microsoft Excel continue to present challenges for organisations. On the one hand, EUCs provide a great benefit by allowing users to directly manage, control and manipulate data, allowing business users to quickly deploy solutions in response to shifting market and economic conditions, industry changes, or evolving regulations. However, this adaptability also makes them challenging to manage and control effectively, as user-developed and user-controlled applications are, by definition, not subject to the same development, monitoring and reporting rigour and control as traditional systems development.

Management often lacks visibility into exactly how pervasive the use of EUCs has become throughout the enterprise. This leaves organisations operating on a middle tier of spreadsheets which, when poorly managed, can add complexity, inefficiency and ultimately risk to their operation. **The D.STAR methodology allows institutions to vastly accelerate the EUC assessment process, identifying high critical spreadsheets for remediation, while implementing support awareness to increase awareness and ensure robust control.**

The increasing importance of strong EUC controls

Potential Risks	Changing Environment	Key Challenges	Benefits
<ul style="list-style-type: none"> Misstated financial statements due to simple data entry or calculation errors in spreadsheets Regulatory and compliance violations Operational impacts and losses due to errors Loss of time stemming from cumbersome manual processes and calculations that could be automated Data redundancy and version control Lack of recovery or forensic capabilities Higher risk of fraud Adverse audit findings due to lack of controls around EUCs 	<ul style="list-style-type: none"> Developing regulatory environment <ul style="list-style-type: none"> Sarbanes-Oxley IFRS9 Basel III Solvency II Macroeconomic financial crises have increased the level of scrutiny by auditors and regulators around EUCs, particularly those that perform financial modelling EUC technologies continue to increase in ease of use and functionality Workforce reduction has impacted the number of employees with knowledge of existing EUC solutions, making troubleshooting, error identification and changes difficult 	<ul style="list-style-type: none"> Understanding the scale of the issue, and identifying key focus points for a remediation strategy Developing effective and suitable internal policy and methodology around EUC controls, suited to the specific needs of an organisation Disseminating this information across the organisation and embedding a strong best-practice culture around EUC controls Resolving issues in the existing control environment, and ensuring that high-risk high-criticality files are captured in any change initiative 	<ul style="list-style-type: none"> Reduction in errors in preparation of financial statements and management reporting, resulting in faster closing processes and reduced staff time to research and remediate issues Reduction in direct identified losses due to errors Reduction in testing requirements and fees by auditors Reduced regulatory and compliance penalties Reduced training and on-boarding requirements for new employees Elimination of redevelopment work needed to recreate EUC solutions when key employees leave Reduction and consolidation of unnecessary EUC solutions

The Four Components of an EUC Solution

Governance	<ul style="list-style-type: none"> Development of policies and standards Ownership of EUC Controls; development of governance model Monitoring and reporting of implementation programme
People	<ul style="list-style-type: none"> Roles & responsibilities Training & awareness
Process	<ul style="list-style-type: none"> Risk ranking & prioritisation Development of a central control inventory Definition of an EUC controls standard, including templates and baselining of standards
Technology	<ul style="list-style-type: none"> Technology support strategy Definition of technology requirements

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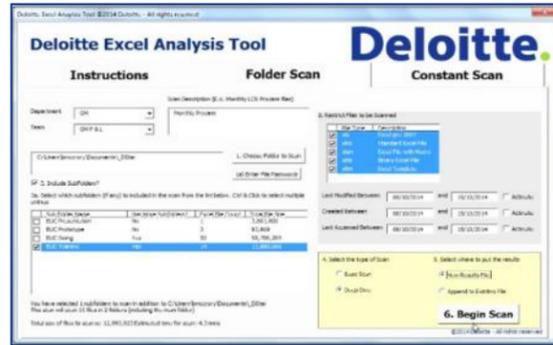
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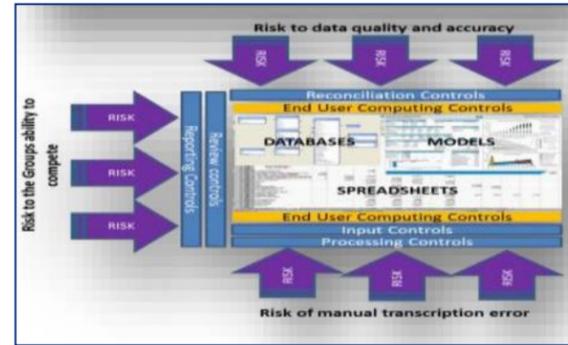
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The D.STAR Methodology

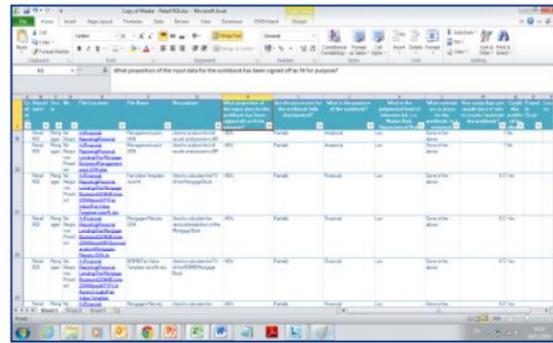
- 1 “Complexity” is assessed through the **D.STAR Analytics Tool**



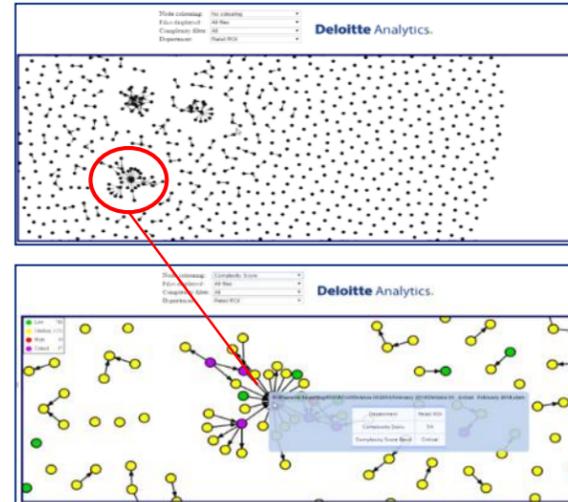
- 2 **EUC Awareness Training** is given to instigate a spreadsheet control culture



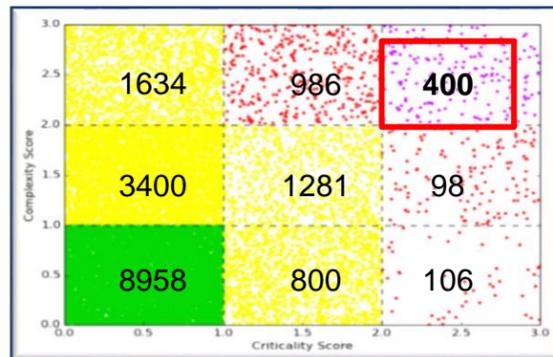
- 3 “Criticality” is assessed through the **Self-Assessment Questionnaire**



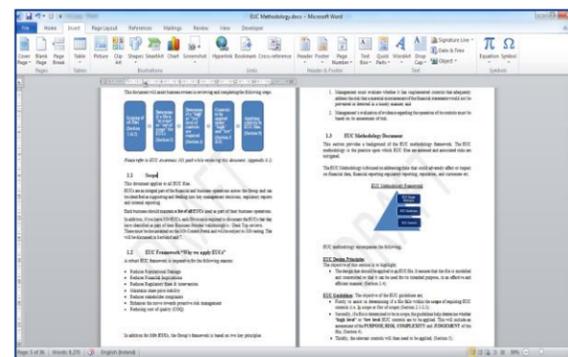
- 4 The **D.STAR Visualisation Tool** allows for focussed remediation of groupings of spreadsheets, ensuring a cost effective approach.



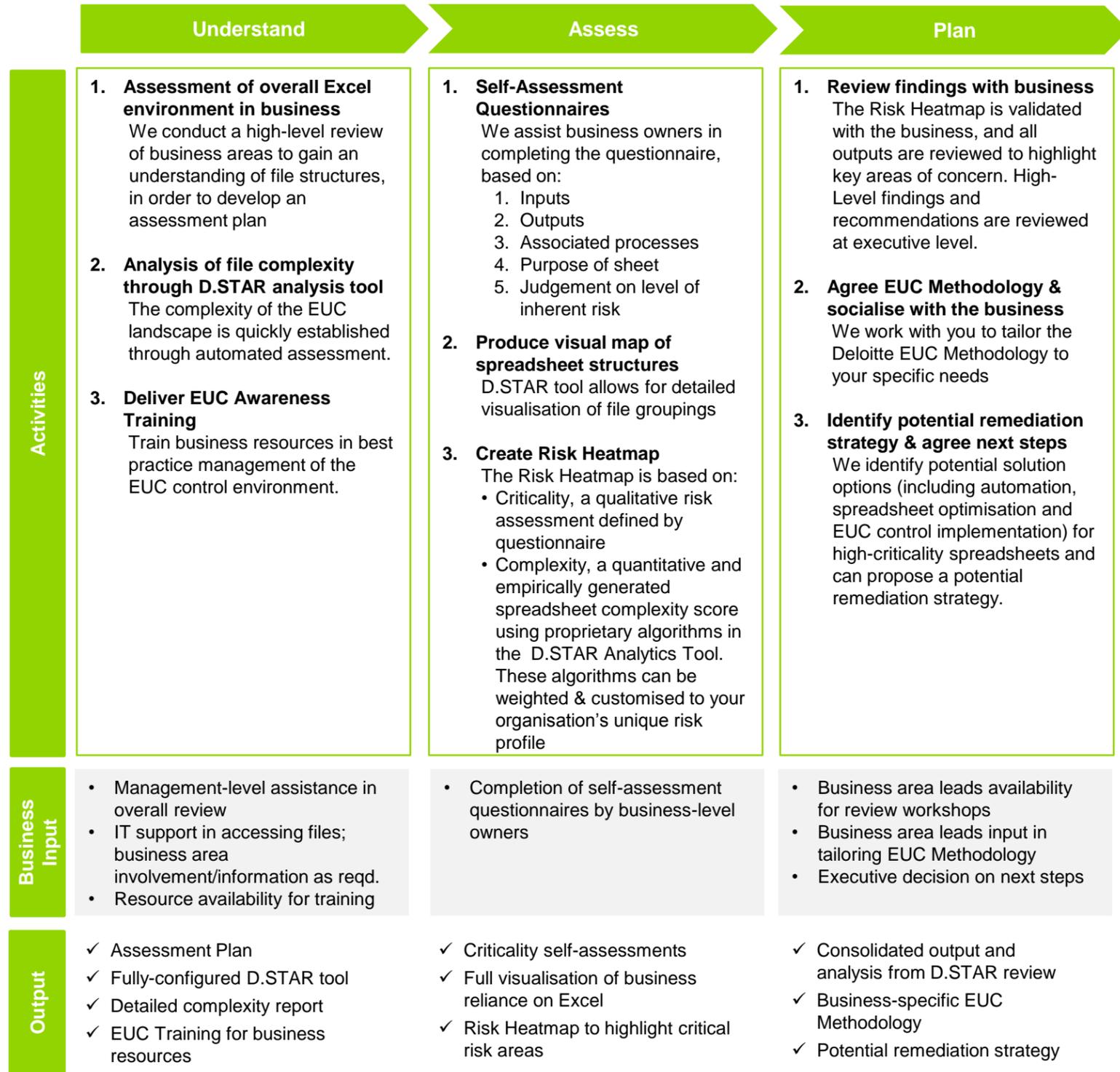
- 5 A **Risk Heatmap** combines the “complexity” and “criticality” rating ensuring that attention is focused on those spreadsheets that pose the greatest risk.



- 6 A tailored **EUC Methodology** is developed & enforced, ensuring appropriate controls in place to reduce risk



The D.STAR Approach



For further information on D.STAR and how it can be applied to your organisation, please contact a member of our team

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