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LEAD™

LEAD (Legal Entity Automated Decisioning) is a powerful and dynamic technology solution that helps clients address the challenges and needs of tracking the lifecycle of legal entities in order to apply a consistent application of accounting rules, consolidation conclusions, and the regular monitoring of reconsideration events. This intuitive and customizable solution features a state-of-the-art questionnaire tool designed to seamlessly guide users through complex accounting standards and can be extended to meet the ever-changing rules of the industry.

LEAD's user-defined architecture allows for many uses of the system. Some common applications include:

- Consistent application of the consolidation guidelines under ASC 810

- Support for additional accounting rules through user-defined questionnaire roadmaps

- Legal entity and relationship tracking

- Fund/portfolio performance tracking and compliance

- Data repository for internal risk management and investor reporting information

- Pipeline tracking

- Consolidation/integration tool for multiple data sources

- Centralized warehousing of legal documents

LEAD Key Functionality

- Guides users through a step-by-step questionnaire roadmap that consistently applies the consolidation rule across their legal entities

- Supports comprehensive roadmaps for different industries, which can be extended for future rules

- Facilitates and centralizes legal entities in a data warehouse with information that can support the preparation of financial statement disclosures

- Allows the business user to create the system structure, administer data, and control visual presentation, all through an easy-to-use interface

- Enables multiple user-specific perspectives on a common data set

- Supports the creation of ad-hoc and standardized data queries for reporting without requiring code development effort and changes to the application

- Includes user-customizable dashboard and fund performance charting functionality

- Allows business alerts and early warning triggers to be configured and notifications e-mailed to users

- Incorporates advanced data integration capabilities that reduce time-consuming and error-prone manual data entry along with a data validation module

LEAD Detailed Features

- User-defined questionnaire tool that allows business users to configure roadmaps of scenarios and events to drive conclusions consistently

- Flexible, user-controlled architecture that can be extended to adapt to changing surveillance needs, new data sets, and reporting and analytical requirements

- Tracking of user-defined data elements to meet your data maintenance and reporting needs

- Ability to view a data snapshot or time series as of any date

- Support for multiple public and user-specific data views and dashboards with sophisticated chart and graphing capabilities

- User-defined ad-hoc queries and trend lines that can be saved as templates for improved analysis

- Centralization and consolidation of information from disparate sources into a common, intuitive structure, effective for performance data or cross-organization analysis

- Activity tracking and reminders with e-mail notification that can be assigned to individuals or user-group roles

Features (cont.)

- User-defined calculations to confirm triggers and statistics and improve reporting efficiency

- Standardized structure and shared calculation templates with override capabilities

- Single database that retains all history with robust audit logging capabilities for both data and structural changes

- Automatic relational data drill-down functionality

- Storage of relevant documentation (files) in database

- Data import capabilities from spreadsheets, text files, streamed from other databases, or custom add-ins for integration with third-party data providers

- Data export capabilities to other applications (spreadsheet and document programs, etc.), as well as the ability to expose data query results for consumption by other systems and solutions

- Robust security, user access control, and audit trails (including read/write access of data and specific records)

LEAD Technology

- A web-based platform with advanced browser-based user interface built on user-defined data structures and screen layouts, utilizing a proprietary dynamic application platform

- Cloud-hosted or on-premise solution

- Extensible application architecture to support integration with third-party solutions to extend the application's functionality

- Robust security features, include support for user authentication schemes such as SAML2, OpenID Connect, Active Directory, etc. and multi-factor authentication

For more information about LEAD and Deloitte's other Financial Technology products and services, please visit **www.deloitte.com/ft** or contact:

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