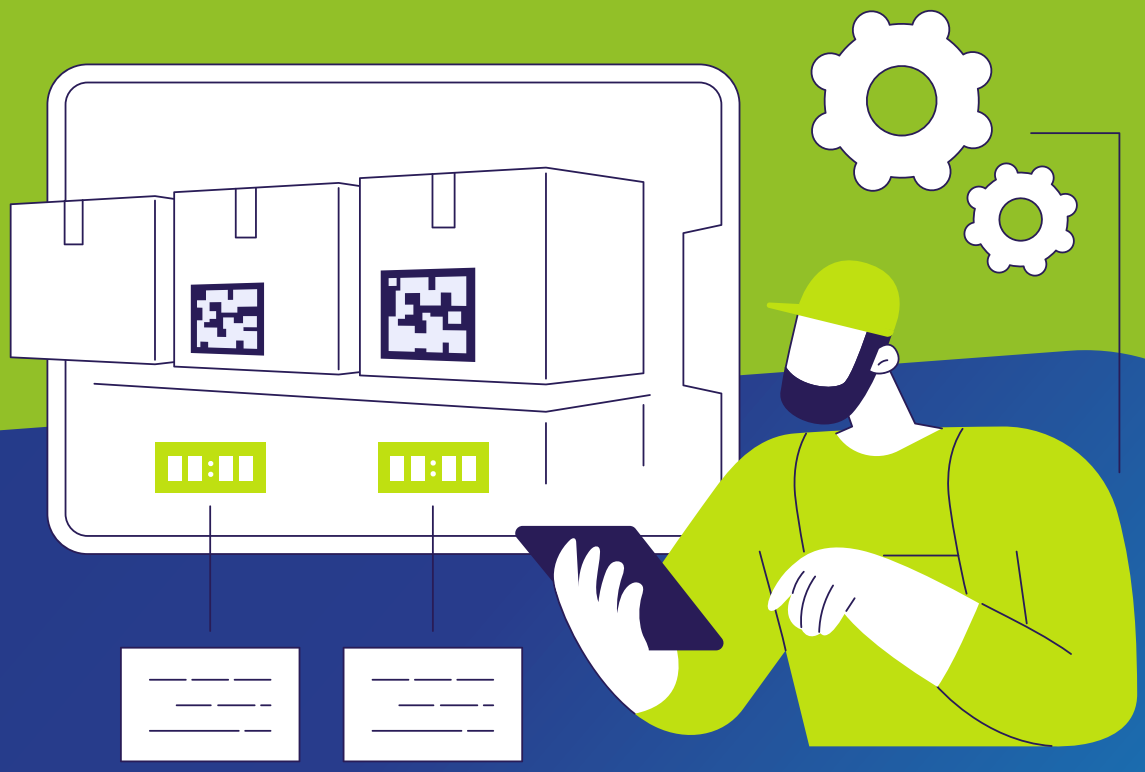
Bright Workpapers

Supplier Quality Statement



Overview

BrightWorkpapers is not registered to undertake audit work, but as a software provider to auditors we ensure high levels of quality are maintained through our platform as well as the members of staff who maintain and advise on it. To do that there are a number of policies and processes that ensure these levels are hit as follows.

Leadership

Leadership personnel come from many backgrounds in the accounting and auditing world, as well as software development. The leadership team has a wealth of experience in providing software as a service as well as understanding what is required of auditors. This allows BrightWorkpapers to draw from industry experience when ensuring quality across the platform.

Leadership monitor and check that staff are given adequate resource to meet obligations and follow processes, allowing the quality standards to be maintained across the business.

Technical Content

Where audit content is provided by third party methodology providers, their own quality management statements are available from the provider. The content that auditors access and use through our platform is as close to the format of the original, while adding extra efficiencies where possible. Where alterations are made to the content this is done in consultation with the third party provider. Third party content is checked for accuracy by the content provider to ensure that the version provided in the platform accurately reflects their methodology.

When content is updated, BrightWorkpapers is provided with documents that enable us to update the content within our system. All content updates are aimed to be processed into the platform within a calendar month to maintain parity with the content providers own most up to date content. Fundamental changes to methodology may take longer due to development time required, but this is communicated with end users.

Content provided by BrightWorkpapers for audit purposes is maintained to be relevant to current International Standards. Where updates are made they are submitted for a third party review by an experienced auditor to maintain its relevancy and to ensure its quality.

Content within the platform can be customized and edited by the end user, where customised content exists, the end user accepts responsibility for the quality of the customised content.

Platform Training

Training provided by BrightWorkpapers is around the functionality of the platform rather than training of using the content within. During the training we may use examples found in an audit to enable user understanding but these are reviewed by individuals either internal or external with an auditing background. Our third party content providers offer specific training around their methodology training is reviewed yearly to ensure it is up to date and relevant for our users. Any changes made are driven by our Trainer, and reviewed by the rest of the team.

Notes, presentations and training database examples are reviewed and updated where there is a major change to the content packs. Minor updates are made during the yearly review and included where necessary.

E-learning is based on other training material but tailored for the online learning platform and goes through internal review.

Feedback, support and complaints

Feedback is requested at various times from our customers, during their implementation of BrightWorkpapers, after attending training and each time a support query is lodged.

We have support articles available through our Online Help which aim to resolve the majority of queries. A dedicated support team is available to answer queries via tickets logged online or Live Chat.

Complaints are dealt with confidentially and only including those within the team who need to be involved. We aim to investigate and provide a response within five working days of the complaint being lodged and all relevant information to the complaint being received. Any lessons learned from the complaints and feedback is acted upon.

Software development

We follow a disciplined and well documented agile development process. All our platform features and fixes are internally documented, peer reviewed and then cross analyzed by our technical team for additional data integrity, security, and performance issues. Everything is prioritized based on customer need, industry requirements and technical viability.

When developed, all work is incrementally tested using both automation and manual regression techniques, with results recorded alongside a release number and versioned changes. Prior to release, there is a final gated UAT environment with checks to review all test results along with any additional deployment, data conversion and rollback steps. On successful verification, a release window is communicated and ultimately executed.

Access to production environments is tightly controlled and only highly vetted staff are given access, which is removed when not needed.

All data is kept in its correct jurisdiction, and backups are carefully maintained to ensure data is secure. We also run an annual security penetration test to ensure our environments are secure to an acceptable industry standard.

There are policies available for all aspects of the above which are reviewed annually.