General Instructions for GAIN Annual Benchmarking System

Welcome to the GAIN Annual Benchmarking System (ABS). The ABS system is housed in a secure web-based environment that can be accessed 24 hours per day. The following is the link to the ABS system: http://iia-survey.theiia.org/GAIN

Current GAIN Contact Information:

- General information: GAIN@theiia.org
- Cheryl Angelis, GAIN Analyst: cheryl.angelis@theiia.org or (407-937-1236)

Section I: Establishing an Account/Profile

How do I access the system?

- Accessed via: http://iia-survey.theiia.org/GAIN
- A profile will have to be created and approved by GAIN for the organization prior to completion of the GAIN Annual Benchmarking Questionnaire.

What does the profile ask for?

- Required information includes primary, alternate, and CAE contact information.
- Contact information for your audit committee chair is requested, but is optional.
- You will then be prompted to complete industries and sub-industries that are applicable to your organization (see additional information below).
- Final information includes region, fiscal year-end, and preferred language.
- You will be asked to enter a username and password. Please enter something that will be easy for you to remember and pass on to organizational successors, if applicable. All information is encrypted upon receipt, so please write it down as we will not be able to provide you with that information.

Providing industry and sub-industry information.

- This data is critical to accurate representation among the different industries and sub-industries.
- Please take the time to review ALL industries and sub-industries and select ALL of the groups that apply to your organization.
- A list can be found and printed on The IIA's GAIN Web pages.

How will I know when I can enter the system?

- You will receive an e-mail from GAIN when your profile has been validated.

What if I am a service provider?

- Service providers will be unable to create a profile in ABS.
- Service providers will be prompted to provide contact information. A GAIN representative will contact you within 24 hours of the request to determine needs specific to GAIN and then establish a profile for you manually.

How do I change my profile?

- Once submitted and approved, you cannot make manual changes to your organizational profile.
- If you have changes, you will need to contact GAIN to request and have those changes made.

What if I lose my username or password?

- Information is encrypted upon receipt. Therefore, we will not be able to provide you with your username or password.
- However, if you contact GAIN, we can change your password at your request. You will be required to answer questions to verify you and your organization.

Section II: Completing the GAIN Annual Benchmarking Questionnaire

CRITICAL INSTRUCTIONS – more information provided below.

- All data must be actual data for a 12-month period for the fiscal year-end covered by the current year survey. (As an example, the 2012 GAIN Questionnaire is for fiscal year-ends from 12/31/2011 through 11/30/2012.)
- Many questions ask for numeric information throughout the questionnaire. If you do not have the information or if it is not applicable to your organization, please DO NOT answer the question and leave it blank. If the answer is applicable to your organization and is zero, please input '0' and DO NOT leave the field blank.
- Please ensure that you enter full dollar amounts throughout the questionnaire and do not abbreviate amounts in thousands or other measures.
- You cannot submit a questionnaire until it is free of errors.
- You cannot submit a questionnaire until all sections have been "marked complete".

Summary Screen – "Core GAIN Questionnaire"

The left hand side of the screen will always present the hyperlinks to the different sections within the questionnaire. The following describes the main summary table:

- Questionnaire / Form → Represents the various sections within the questionnaire
- Completed Fields → Represents the total number of fields that you have completed in each section. Please note that fields are "data fields", not questions.
- Total Fields → Represents the total number of fields that are present within that section.

- Percent Complete → Divides the number of completed fields into the total fields available, so that you can see the percentage completion of each section. Please note that 100% of the fields are not required to submit the questionnaire.
- Marked Complete → Each section requires you to manually check each section as "marked complete" and will show in the summary screen as being true or false. See more information below.
- Warnings and Errors → The questionnaire has validations built into it to avoid inaccurate data. Any errors or warnings will be highlighted on the summary page, and described in detail within each section. Surveys can be submitted with warnings, but cannot be submitted with errors.

Entering data into fields

- Text is not allowed in numeric response boxes.
- If not applicable or do not have the information, leave field blank.
- If applicable and answer is zero, enter '0' and do not leave the field blank.
- Dollar information must be converted into US $ Dollars; please do not enter a dollar sign.
- If you enter a decimal into a question that asks for a percentage, it will round up or down as appropriate.
- Please ensure that you enter full dollar amounts throughout the questionnaire and do not abbreviate amounts in thousands or other measures.

Actual and budgeted data

- Budgeted data is not allowed.
- All data must be actual data for a 12-month period for the fiscal year-end covered by the current year survey.
- As an example, the 2012 GAIN Questionnaire is for fiscal year-ends from 12/31/2011 through 11/30/2012.
- The data entered should be specific to the organization or subsidiary you are submitting the questionnaire for.

Need help?

- A link to the general instructions is available throughout the system.
- A link to the glossary of terms used in the questionnaire is available throughout the system.
- Question mark icons are present throughout the system next to terms and phrases that are defined in the glossary.
- You can contact GAIN directly through the "Request Assistance" option, which is available throughout the system.

Requesting assistance

- An icon is available throughout the system that allows you to contact GAIN directly.
- When you click on the icon, a message box will appear for you to enter and submit your questions.

- Any previous correspondence will be shown in the upper screen/box; while the current question will be shown in the lower input box.
- The question will be sent to GAIN for answering.
- If a reply has been made, the "request assistance" icon within your system will be highlighted in green. Please note that for this to occur, you must either refresh your screen or re-enter the system.
- You can communicate with GAIN until the matter is resolved to your satisfaction.
- Once you have read the message from GAIN, you can turn off the green highlight by refreshing your browser.

Navigation/functionality of system

- JavaScript must be enabled on your system.
- It is not recommended that you use the back or forward browser buttons for navigation. Please use the left side navigation tools to move within the various areas of the system.
- Certain aspects of the system may require pop-ups to be enabled.
- At any point, a "log off" capability is available to log you out of the system.

Survey validations, errors, and warnings

- There are several data validation measures built into the system:
    - Field or question errors – some errors have been created so that you cannot move on or save your work until the error has been fixed.
    - Form errors – these are errors that will appear once you have saved the data. While you cannot submit the questionnaire until all errors have been cleared, you can save and navigate the system while the errors are present. Form errors will be highlighted on the summary screen with detailed information found within each section.
    - Warnings – these are reasonableness checks built into the system. These are established to highlight possible mistakes. The questionnaire can be submitted with warnings present.

Saving your questionnaire

- Selecting "save" at the end of each form, will save each form in its current state.
- It is suggested that you periodically save your work, as extended inactivity will log you out of they system for security purposes.
- **Always** save after making any changes to your questionnaire as navigating in the system will not automatically save your work.
- Selecting "save and continue" will save all work in the current form and advance you to the next form.
- You can leave and return to the system as many times as necessary.

Marking the sections and questionnaire as complete

- A questionnaire cannot be submitted until all forms have been "Marked Complete" – an icon available at the end of each section.
- The "marked complete" button will not appear until the form has been saved at least once.

- Marking a form as complete is entirely manual and performed on each form.
- It is highly suggested that the marking all forms complete be utilized after the questionnaire is completed IN ITS ENTIRETY as a means of review. It is suggested that the questionnaire data be reviewed and marked as complete by the CAE.
- Once all forms are marked as complete, the questionnaire can be submitted (as long as no errors are present).
- You can see what forms are marked as complete by the true/false statements on the summary screen. The links to the sections on the left side navigation will also show a black checkmark icon over each section marked as complete.

Rejection of questionnaire

- Should we have questions during the validation of your submitted questionnaire, we may contact you via e-mail with those questions and reject your submission.
- By rejecting your submission, it allows you to reenter the questionnaire and make any changes. Your questionnaire can then be resubmitted to GAIN.

Acceptance of questionnaire

- You will be notified via e-mail when your questionnaire is accepted. You will then be able to access the system at any point to order reports.

Printing the questionnaire

- At any time, you can access and print a blank version of the questionnaire by selecting "print blank questionnaire" available in the summary "Core GAIN Questionnaire" screen.
- At any time, you can print a completed version of the questionnaire by selecting "print completed questionnaire" available in the summary "Core GAIN Questionnaire" screen.
- It is suggested that you print the submitted and completed questionnaire for your records. As pre-populating subsequent questionnaires will be available in the future, certain information will not be pre-populated to ensure inaccurate data is not submitted.

Translation of questionnaire

- The GAIN Annual Benchmarking Study is not currently translated into any language other than English.

Currency Conversion

- All financial information must be converted into US Dollars prior to completion and submission of GAIN questionnaire.
- A currency converter can be found at: http://www.xe.com/ucc
- Automatic currency conversion within the questionnaire is not currently available.

Secure Web site and information

- The GAIN Annual Benchmarking Study is housed in a secure environment behind firewalls and other perimeter defenses. Your data will remain anonymous.

Section III: Ordering GAIN Annual Benchmarking Reports

NOTE: Ordering reports is now separate and distinct from the completion of the GAIN Annual Benchmarking Questionnaire. You can order generic reports at any time after your profile has been accepted, and you can order tailored organizational reports at any time after your data submission has been accepted.

Key items to note for ordering and downloading reports

- Reports can be ordered by accessing the GAIN ABS system and selecting “Go to Reports”.
- A listing of reports available will be listed along with a description and the price of each report.
- If you are going to order multiple reports, you will need to create an order for each.
- When ordering a report, you will be prompted to select the report parameters (e.g., industry, region, audit staff size, etc.). Please note that the criteria you select will bring up one of two responses. You will either see a green check box stating that the criteria you selected is statistically significant and you can proceed. However, you may see a red "x" icon that signifies that we are currently unable to create a statistically significant report. Therefore, you will need to select another criteria or try ordering at a later date.
- You will be prompted through the order process for necessary payment information.
- An order receipt will be created that you can print for your records. You will not receive any additional receipts from GAIN with the exception of a formal IIA invoice requesting payment, if you have selected payment by check or wire transfer.
- You will be notified via e-mail when your report is available.
- Reports can be downloaded from the GAIN ABS system and are available for 30 days.
- GAIN will maintain an archive of all reports generated.
- GAIN requires that all reports maintain client anonymity with regards to data. GAIN reserves the right to reject any order or provide an alternative reporting solution if there is any chance organizational data could be revealed through the filtering and reporting process.