

DATA-DRIVEN INTERNAL AUDITS ACROSS A GLOBAL INDUSTRIAL GROUP

11th Audit Masters

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AGENDA

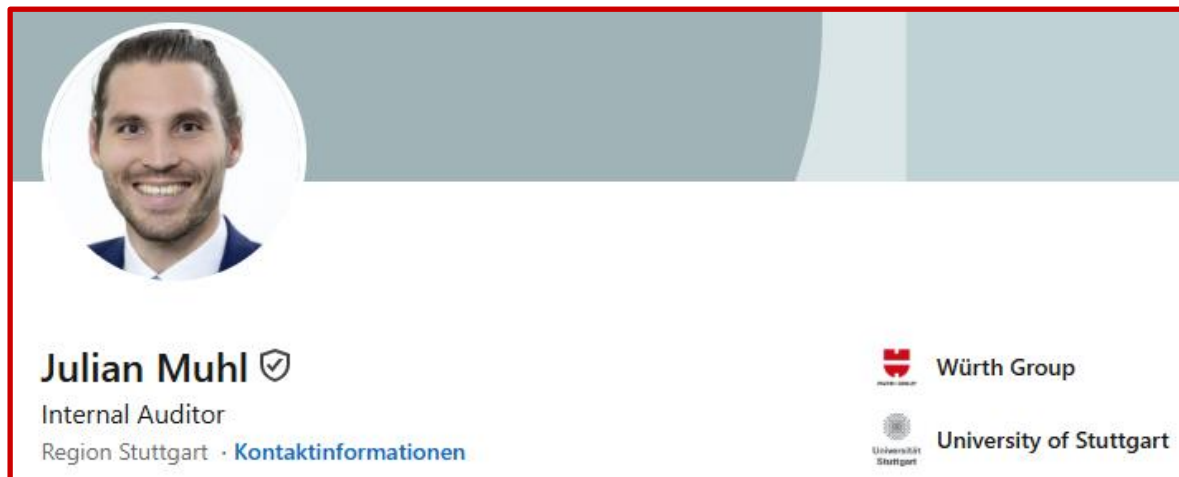
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- 1. Auditing environment @ Würth**
- 2. Data-driven auditing**
- 3. Outlook to continuous auditing**
- 4. Key takeaways**

1. Auditing environment @ Würth

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1. Auditing environment @ Würth

Introducing Würth

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**Global market leader in the
development, production, and sale of
assembly and fastening materials**

**2.800+
shops**

**founded
1945**



**940 million Euros
operating result**

80 countries

**400+
companies**

**86.415
employees**

**20.7 billion
Euros sales**

*All numbers provisionally as of December 2025

1. Auditing environment @ Würth

Introducing Würth

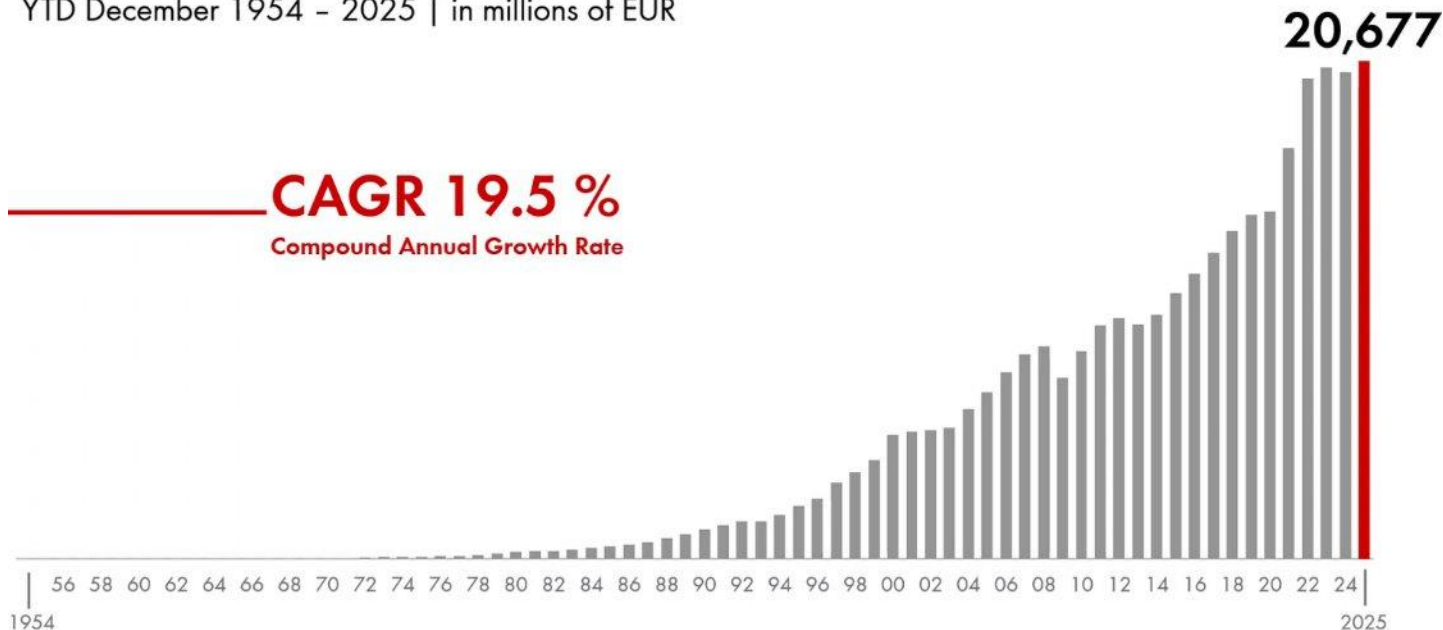
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Würth Group Sales development

YTD December 1954 – 2025 | in millions of EUR

WÜRTH  GROUP
PRELIMINARY



1. Auditing environment @ Würth

Companies in the Würth Group

Würth line
companies

Electronics
companies

Production
companies

Tooling
companies



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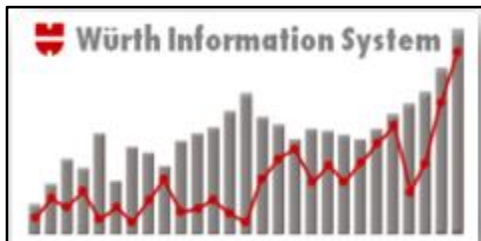
Electrical
wholesale

Chemical
companies

Others

1. Auditing environment @ Würth

IT & ERP systems



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1. Auditing environment @ Würth

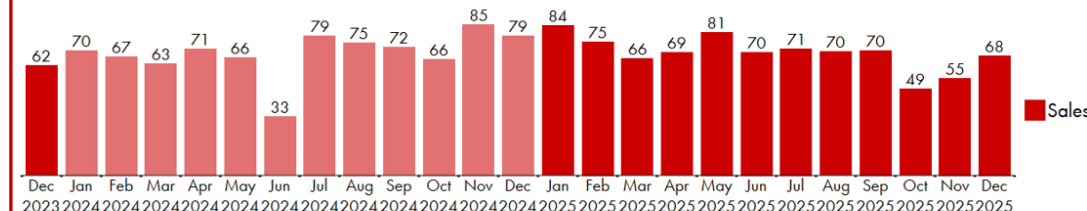
IT & ERP systems

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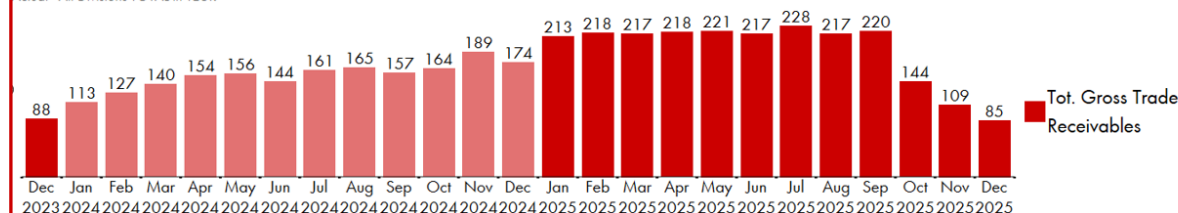
Sales - All Dept. -

Actual - All Divisions TOTAL in TEUR



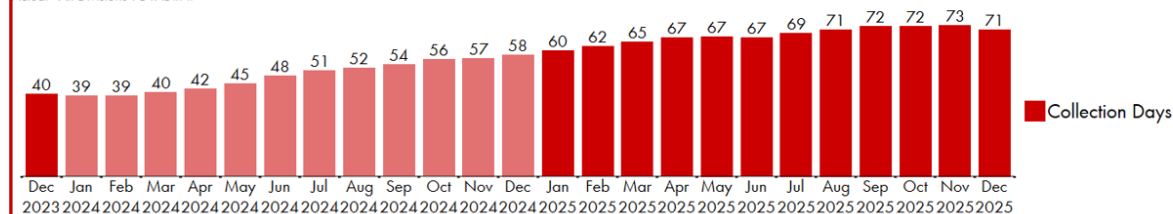
Tot. Gross Trade Receivables - All Dept. -

Actual - All Divisions TOTAL in TEUR



Collection Days - All Dept. -

Actual - All Divisions TOTAL in #



2. Data-driven auditing

Starting point

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2017	Central acces to SAP	
2020	Audit Expertise SAP	
2021	IDEA and SmartExporter	
2024	Market research	
2025	POC datricks	
2025	Datricks rollout	

2. Data-driven auditing

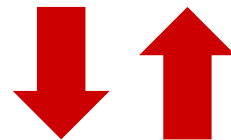
Datricks – full population analysis

- Realtime data from SAP
- Predefined audit procedures
- Exposures and risks
- Including explanations and flow charts
- Integrated AI
- Outlook: roll out to other ERP systems

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2. Data-driven auditing

Datricks – full population analysis

One bank account

17 different customer numbers

Alerts 17 out of 776

AI	Alert Event Date	Status	Customer Number	Currencies	Change Time	Change Date	Bank Details Extracted
	23.10.2023	Open	0601332244	EUR	12:28:1...	2023-10-23	
	21.09.2023	Open	0601282467	EUR	11:59:0...	2023-09-21	
	10.10.2023	Open	0601412014	EUR	15:43:2...	2023-10-10	
	21.02.2024	Open	0601302242	EUR	13:43:1...	2024-02-21	
	20.12.2023	Open	0601779021	EUR	13:28:1...	2023-12-20	
	11.01.2024	Open	0601283807	EUR	08:43:2...	2024-01-11	
	14.07.2023	Open	0601252009	EUR	11:58:0...	2023-07-14	
	10.11.2023	Open	0601321348	EUR	09:13:1...	2023-11-10	

Alert Details

Overview

Alert Event Date: 23.10.2023, 02:00

Created Timestamp: 04.12.2025, 09:54

Status: Open

Alert Reason: Bank details at 0601332244 were initially assigned to customer 0601332244 (Kleber & Partner GmbH) and were later found linked to 16 distinct customers, involved in 46 payment transactions.

Total Amount of Payments Per Bank: 46,000

Rank: 6

Payment Run Dates: 2023-10-25, 2023-10-25

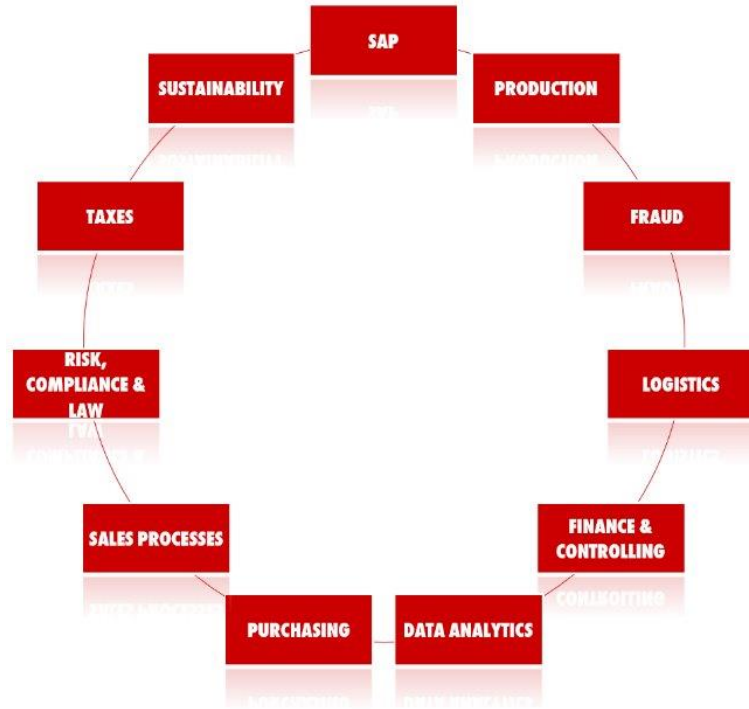
Bank Branch: 0601332244

Bank Account Number: 0601332244

Total Payment Amount Per Customer: 46,000

2. Data-driven auditing

Audit Expertise (AE)



- AEs are about establishing experts that enhance audit procedures.
- Continuous extension and adaption of audit procedures.
- Data-driven approach with influence on data requests, audit procedures and working papers.
- SAP is the blueprint for audit procedures. Datricks enables us to analyse all this data.

2. Data-driven auditing Business Expertise (BE)

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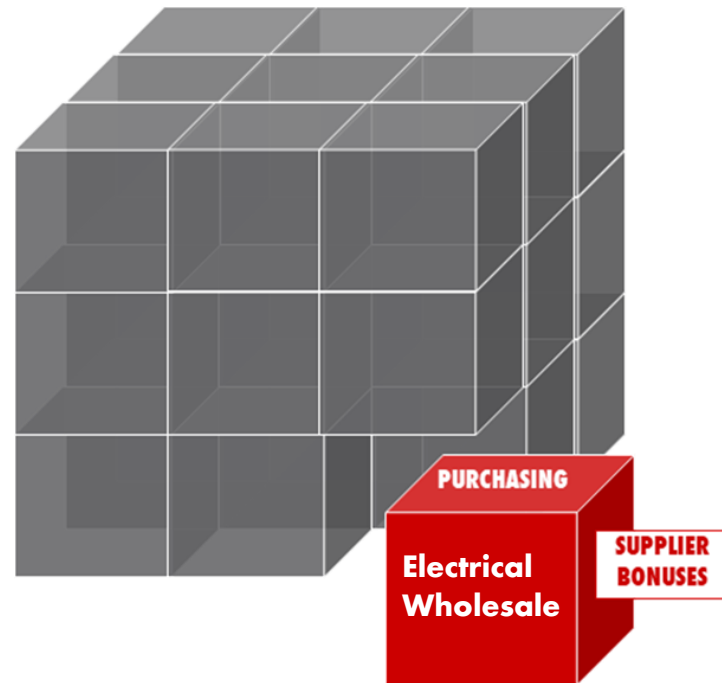


Know the
company

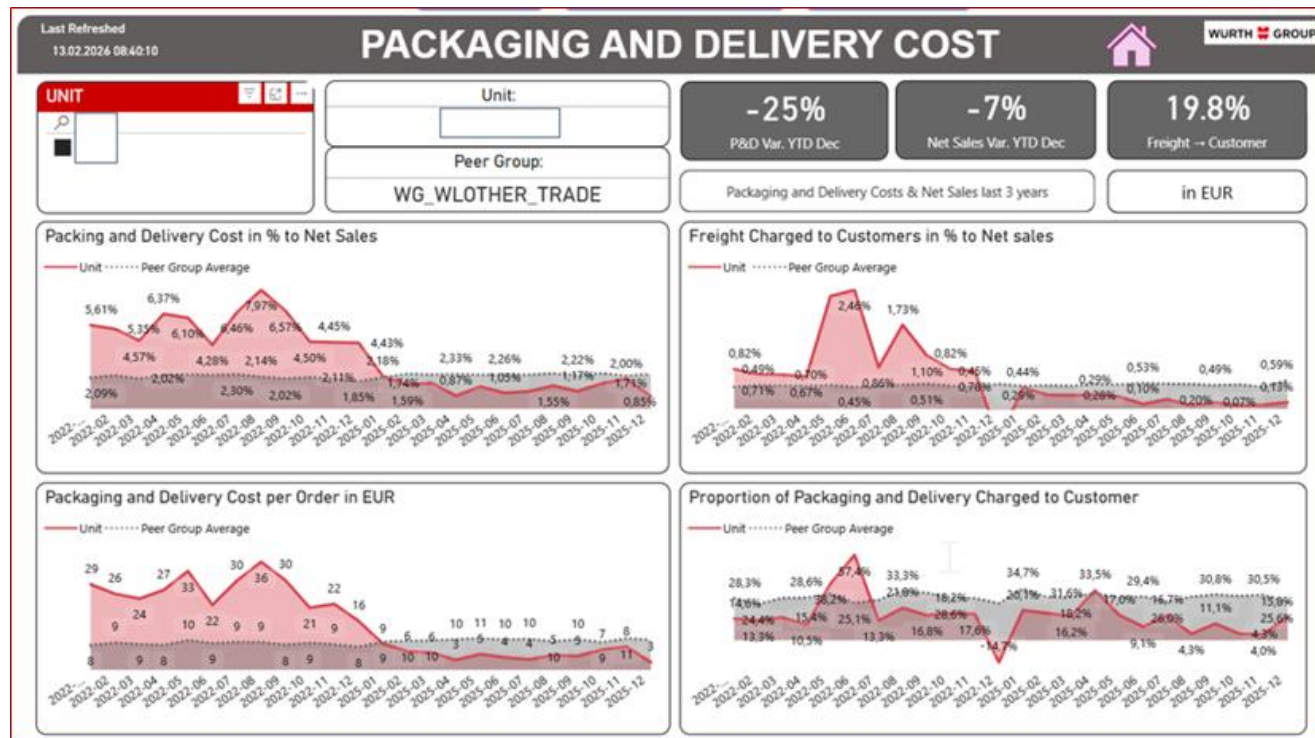
Know the
processes

Know the
special risk

Know the
exceptions



3. Outlook to continuous auditing Risk Monitor



- Würth Information System (WIS)
- Analyses data monthly
- Alerts when numbers deviate
- Testing phase

3. Outlook to continuous auditing

SAP & Datricks



Audits

- Riskanalysis per company
- Data-driven auditing
- Single case view
- Including AE's and BE's knowledge

Continuous Auditing

- Real-time alerts
- Issue handling
- Learnings from fraud cases
- Available at every location

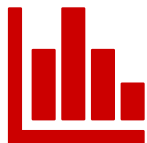
Shared Auditing

- Shared use cases
- Datricks alliance
- Control the controls

4. Key takeaways

Columns of our data driven approach

WIS



- 475 entities
- Dataanalysis prior to audits
- Risk-monitor
- continuous auditing

SAP & Datricks



- Currently 100 entities
- Riskanalysis prior to audits
- Continuous auditing
- Shared auditing

Audit & Business Expertise



- 475 entities
- Data driven analysis
- 49 business models
- Audit procedures for certain entities

4. Key takeaways

About our journey

Achievable
goals

Create an easy
use case

Don't lose focus
on the business

Human = pilot
AI = copilot

Validate the
dataset

Eliminate false
positives

Get the people
involved

Just start



THANK YOU