

Audit Commander

Running Audit tests of data in Excel

Audit task in brief

Perform a variety of audit tests on data contained in an Excel worksheet. This includes population statistics, usage of round numbers, tests for gaps in numeric sequences, checks for transactions on Federal holidays, analysis of dates by day of week, etc.

Data source(s)

- Excel Workbook

Typical Audit Uses

There are a variety of uses such as tying in transaction totals, checking for unusual transactions, missing documents, etc.

Description of Output

Each report is a brief summary of the analytical procedure performed. Examples of reports can be seen at http://ezrstats.com/IIA_CDRUN/Doc/Reports.pdf

An example of reports testing Benford's Law can be seen at http://ezrstats.com/IIA_CDRUN/Doc/BenReports.pdf.



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Form Image

The screenshot shows the 'Excel File Analysis' application window. The interface is organized into several sections:

- Excel File:** C:\Test\XLIFA2.xls
- Report File:** C:\Test\XLIFA2.rep
- WorkSheet:** FA (selected from a dropdown)
- Column:** Cost_Amount (selected from a dropdown)
- Criteria:** cost_amount > 500
- Report:** A text area displaying summary statistics:
 - Min: 502.00
 - Max: 9,997.00
 - Mean: 5,255.00
 - Sum: 20,305,322.81
 - PopStd: 2,744.78
- Explanation of audit step:** A text area for providing details about the audit step.
- Audit Commands:** A group of radio buttons for selecting audit tests:
 - Statistics
 - Round Numbers
 - Gaps
 - Holidays
 - Weekdays
 - Benford's Law
 - Stratification
- Buttons:** Exit and OK buttons are located at the bottom right.

XL Audit Commander

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How to complete the form and run it

The following steps should be used to complete and run the form:

1. Select the name of the Excel workbook containing the data to be tested.
2. A default report file name will be generated, change the name if required
3. Select the worksheet containing the data to be tested from the drop down list (Worksheet must have a title row consisting of names with no special characters such as parentheses, braces, apostrophes, commas or quotation marks)
4. Select the column to be analyzed
5. Specify any criteria to be used to focus the analysis, e.g. Cost > 100 will limit the analysis to just those rows which have a cost amount in excess of \$100
6. Click the radio button for the task to be performed, i.e. statistics, round numbers, etc.
7. Click the “OK” button to start the analysis.
8. Once all testing has been completed, click the “Exit” button to close the form and return to the main menu.

You can see the form in action by selecting the menu item from the tutorials. By selecting this item, the system will run the form with actual data on your system. This runs unattended and has sufficient “pauses” to enable you to see the system in action.

Example Output

Examples of reports can be seen at http://ezrstats.com/IIA_CDRUN/Doc/Reports.pdf



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Example output of the Benford's Law test:

