

Audit Commander

Top “N” items of data in Excel

Audit task in brief

Identify the top 5, 10, 15 etc. of any column of data in a worksheet. Alternatively, identify the bottom 5, 10 or 15 on a worksheet. The worksheet does not need to be first sorted. Any number of items may be specified. Columns may contain numeric, date or text values.

The identification process may also specify criteria that are to be applied, instead of using all values on the worksheet.

Data source(s)

✓ Excel Workbook

Typical Audit Uses

Used for tests of reasonableness, checks for unusual conditions, etc.

Description of Output

Each report is simply a list of the values identified, in order.

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Form Image

The screenshot shows a dialog box titled "Top/Bottom 'N' - Excel File Analysis". It contains the following fields and controls:

- Excel File:** C:\Program Files\EZS\AC\lfa.xls
- Report File:** C:\Program Files\EZS\AC\lfa.rep
- WorkSheet:** FA (dropdown menu)
- Column:** TagNo (dropdown menu)
- Criteria:** life > 3
- Report:** A list of tag numbers: 9998, 9993, 9992, 9987, 9987. A scroll bar is visible on the right side of this list.
- Explanation of audit step:** (empty text field)
- Top/Bottom:** Radio buttons for Top (selected) and Bottom.
- Items:** 7
- Buttons:** Exit and OK.

In the example shown above, the auditor wishes to list the largest 7 tag numbers from the population where the useful life of the asset was greater than three years. Only the first 5 tag numbers are shown, the remainder can be seen using the scroll bar.

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Using dates

In the next test , the auditor wishes to display the latest 5 acquisition dates for those assets which have a cost in excess of \$3,000.

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- Excel File:** C:\Program Files\EZS\AC\lfa.xls
- Report File:** C:\Program Files\EZS\AC\lfa.rep
- WorkSheet:** FA (dropdown menu)
- Column:** AcqDate (dropdown menu)
- Criteria:** cost > 3000
- Report:** A list of five dates: 20070608000000, 20070608000000, 20070608000000, 20070607000000, and 20070607000000.
- Explanation of audit step:** A text field containing "Explanation of audit step".
- Top/Bottom:** Radio buttons for "Top" (selected) and "Bottom".
- Items:** A text field containing the number "5".
- Buttons:** "Exit" and "OK".

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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 to specify whether the selection is to be the largest or the smallest values.
7. Specify how many items are to be identified (default is 10).
8. Click the “OK” button to start the analysis. The results will be saved in the report file specified as well as displayed on the input form.
9. Once all testing has been completed, click the “Exit” button to close the form and return to the main menu.

For numeric and text values, the results displayed will be the same as that in the file. For date values the dates returned will be in the format YYYYMMDDTTTTTT where YYYY is a four digit year (e.g., 2008), MM is the month (1-12) and DD is the date (1-31). If a time value has been specified on the Excel workbook, it too will be displayed.