



*“We bridge the knowledge and practises”*

## **“3 Days In-House Training”**

### **Electronic Audit with Audit Command Language (ACL) - Intermediate Level -**

**Organized  
By**

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## Description

We understand that most of auditors, either internal and external, are still doing audit manually, even in the IS/T environment. Even though, using an electronic audit tool will make your audit job more efficient and effective. In this course, we focus on optimizing ACL functions to handle audit tasks by using data analytic techniques.

## Learning Objective

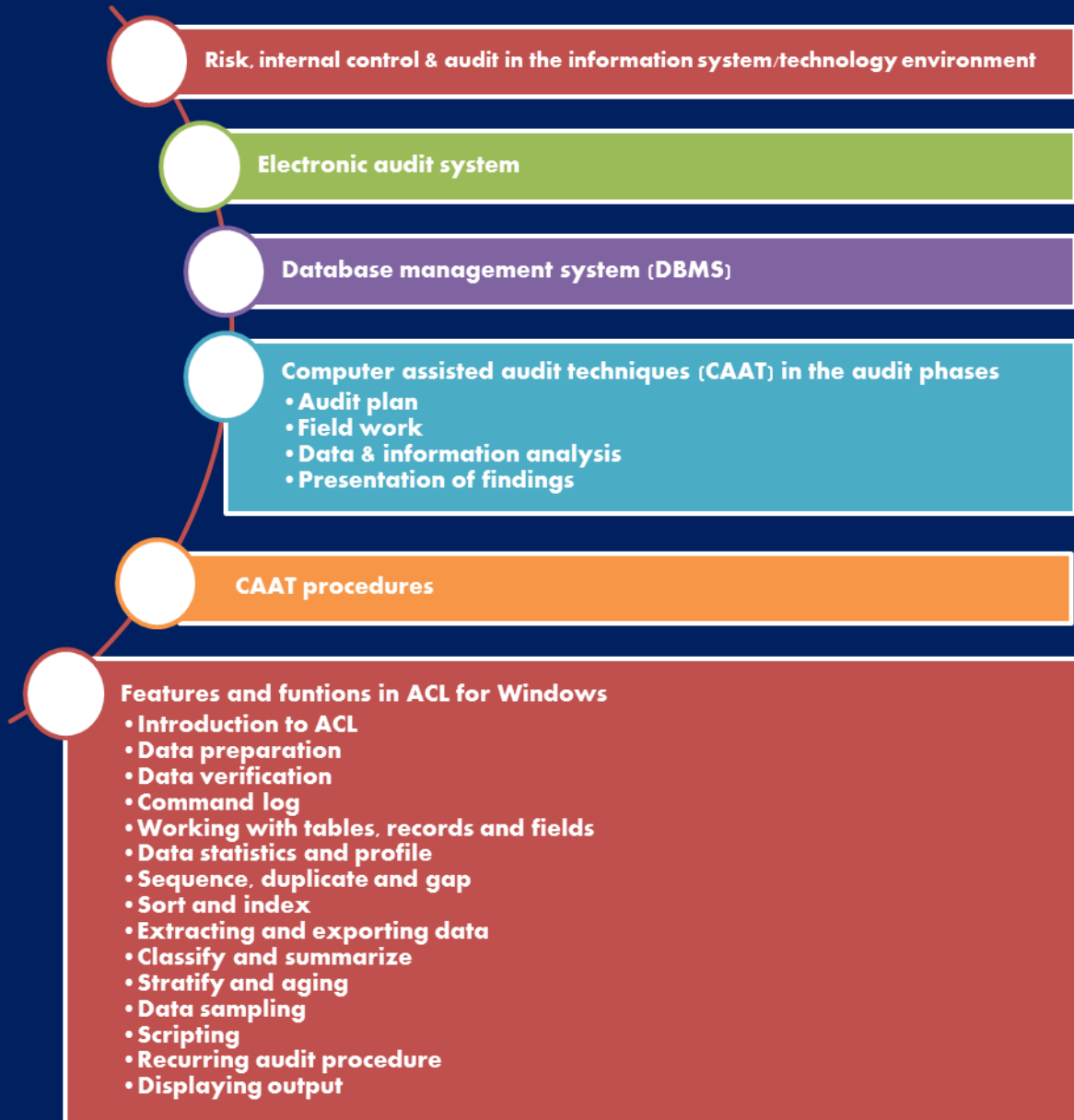
- Reduce time and resources needed to analyze data.
- Detect gaps control failures.
- Leverage many built-in data analysis commands tools.
- Access and reconcile data from various systems in order to identify potential issues.
- Identify outliers and issues.
- Analyze data to achieve objectives.
- Combine data from multiple source types in order to make comparisons between them.
- Identify trends between issues that may be indicative of the root cause(s) of the problem.
- Create working paper documentation detailing your objectives, the analysis steps taken to achieve them, and the results returned.
- Use scripting automate processes and initiate continuous monitoring.

## Prerequisites

Minimal or no experience with ACL.

## Courses Structure

### Day 1



## Day 2

### Exercises

<b>Data access</b> <ul style="list-style-type: none"> <li>• DB<sub>2</sub></li> <li>• dBASE</li> <li>• Microsoft SQL Server</li> <li>• Microsoft Access</li> <li>• Microsoft Excel</li> <li>• Delimited</li> <li>• ODBC</li> <li>• PDF</li> <li>• Print image</li> <li>• RTF</li> </ul>	Merge two or more files
	Harmonize the fields
	Finding duplicates
	Extract and append tables
	Relate on more than one key field
Fill multiple record blanks with value from previous record	
Search for a word, character or phrase in a string or field	
Use a compound condition such as "(A OR B) AND C" to define the records of a print-image file	
Running totals with a break column	
Display the month, day and year as three separate fields	
Calculate difference between date fields	
Convert a date to a JULIAN date	
Simulating a Last-Two-Digit Benford test	
Recover accidentally deleted table layout, script or workspace	
Create a table layout in a script	Creating a script to do a join
Modifying an ACL script for automation	
Launching a script using Windows Task Scheduler	

**Day 3**

**Case studies**

<b>Designing testing procedures from planning until reporting</b>	<b>Test 1 : GL – Suspicious journal entries</b>
<b>Test 2 : GL – Stratification of general ledger accounts</b>	<b>Test 3 : GL – Journal entries with outliers amounts</b>
<b>Test 4 : Travel and entertainment – expense profiling</b>	<b>Test 5 : Travel and entertainment – excessive group meals</b>
<b>Test 6 : Travel and entertainment – double dip</b>	<b>Test 7 : Payroll – multiple sallary increases</b>
<b>Test 8 : Payroll – time sheet self-editing</b>	<b>Test 9 : Payroll – phantom employees</b>
<b>Test 10 : Account Payable – phantom vendors</b>	<b>Test 11 : Dormant account banking test</b>
<b>Test 12 : Inventory control test</b>	

**Who Should Attend**

Relevant persons to the governance, information system, audit, control and risk functions.

**Time and Venue**

- To be determined

**Investment (Excluding Tax)**

- Will be informed upon request

**Investment Package**

- Professional trainer
- ACL for Windows – Trial Version
- Training module
- Exercise and case study data