

Unit 5 IP Data Analytics Instructions

Gaps and Duplicates in Voucher Numbers: Audit Objectives are Existence and Completeness.

To identify duplicate voucher numbers, follow these steps:

1. Select the Voucher Number column by clicking on the top of the column.
2. Go to Conditional Formatting in the Home tab under "Styles."
3. Select "Highlight Cells Rules", and then select "Duplicate Values".
4. Then, click "OK". This highlights any duplicate values within the column.

To identify gaps in the voucher number sequence, follow these steps:

1. Sort the data by Voucher Number from smallest to largest (the vouchers are already in order).
2. Create a new column for a "gap" variable. In the gap column, compute the difference between the second and first voucher number (should equal 1), and then copy the formula down the entire column.
3. Highlight and filter the entire dataset.
4. In the gaps column, filter on the value, and identify any gap larger than 1.

Gaps and Duplicates in Voucher Numbers: Audit objectives are existence and completeness.

To identify duplicate receiving report numbers, follow these steps:

1. Select the Receiving Report Number column by clicking on the top of the column.
2. Go to Conditional Formatting in the Home tab under "Styles".
3. Select "Highlight Cells Rules", and then select "Duplicate Values".
4. Then, click "OK". This highlights any duplicate values within the column.

To see all of the highlighted cells together, sort based on cell color. Then, follow these steps:

1. Highlight the entire dataset by navigating to the top left cell in the dataset (A1).
2. Hold CTRL and Shift down together. Hit the right arrow key, followed by the down arrow key.
3. Then, go to the Data tab, and select "Filter". The filter arrows should appear at the top of each column.
4. Go to the Receiving Reports column, and select the filter arrow at the top of the column.

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5. Select "Filter by Color" so that only the highlighted cells will appear. To unfilter the data, you can click on the Filter option within the Data tab again.

To identify gaps in the receiving reports number sequence, follow these steps:

1. Sort the data by Receiving Report Number from smallest to largest (they are already in order).
2. Create a new column for a "gap" variable.
3. In the gap column, compute the difference between the second and first receiving report number (should equal 1), and then copy the formula down the entire column.
4. Highlight and filter the entire dataset.
5. In the gaps column, filter on the value and identify any gap larger than 1.

Vendors With Acquisitions > 5%: Audit objective is presentation.

1. Summarize purchases by customer.
2. Select "Insert" in the Excel pull-down menu options at the top of the screen,
3. and click on Pivot Table. That will open a new Sheet in Excel that includes a PivotTable Field section on the right-hand side of the new sheet.
4. In the Field section, select "Vendor Number" for Rows, and select "Order Amount" for "Σ Values". Sort "Sum of Order Amount" from largest to smallest.

Acquisitions are From Authorized Vendors: Audit objective is occurrence.

To search for vendors not included in the Vendor List, follow these steps:

1. add a new column to the Voucher worksheet labeled "vendor".
2. Use VLOOKUP to identify vendor numbers in the Vendor List worksheet based on the Vendor Number in the Vouchers worksheet as follows:
3. =VLOOKUP(B2,'Vendor List'!\$A\$2:\$B\$35,1,FALSE).
4. Copy the formula down, and then filter the vendor column to identify any #N/A values.

Vendors Without Acquisition Activity: Audit objective is completeness.

To search for vendors not included in the Vouchers file worksheet, follow these steps:

1. Insert a new column A, and then copy the vendor number to the first column in the Vouchers worksheet.
2. Add a new column to the Vendor List worksheet labeled "vendor."
3. Use VLOOKUP to identify vendor numbers in the Vouchers worksheet, as follows:

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=VLOOKUP(A2,'Vouchers'!\$A\$2:\$A\$551,1,FALSE)

4. Copy the formula down, and then filter the vendor column to identify any #N/A values. Search the first column rather than the entire worksheet because vendor number should only appear in that column.