



# IDEA Ireland User Group

## IDEA war stories *(perspectives from the trench)*

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# Agenda

- A quick bit about me
- Expectations setting
- IDEA
- Scenario 1: IT Asset Refresh
- Scenario 2: Duplicate payments checking
- Learnings/ AAE



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# Show of hands...

Are you ....

- .. in charge of performing data checks as part of a control framework?
- .. Second line ( Risk or Compliance function/function aligned)?
- ... another auditor?
- ... external audit?
- Are you a regular user of IDEA (if so, you should be up here!)



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# A quick bit about me

Bio

What I've done

What I do

What I don't do

Data Analytics and my experience



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# Scenario 1: IT hardware refresh

## ➤ Scenario

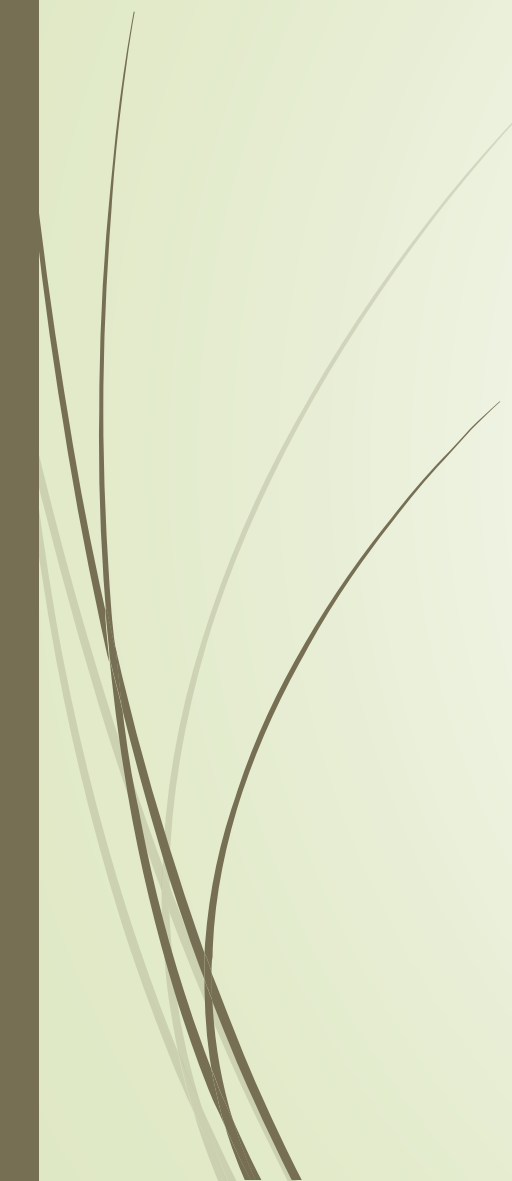
- IT have a series of desktops and laptops that they have a requirement to refresh over a period of years. Policy is 4 years for desktops, 3 years for laptops.
- All devices are recorded by the serial number/TAG number (latter used due to prevalence of Dell hardware)
- All devices recorded in Windows Active Directory



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# Some more background

- What AD is
  - The computers and laptops which were in use
  - Naming conventions
- 

# Scenario 1 Exam Question:

- ▶ Are devices being refreshed as per policy?
- ▶ If there were gaps identified, can we validate quickly that outliers were removed?



# Useful Functions in IDEA to help with this

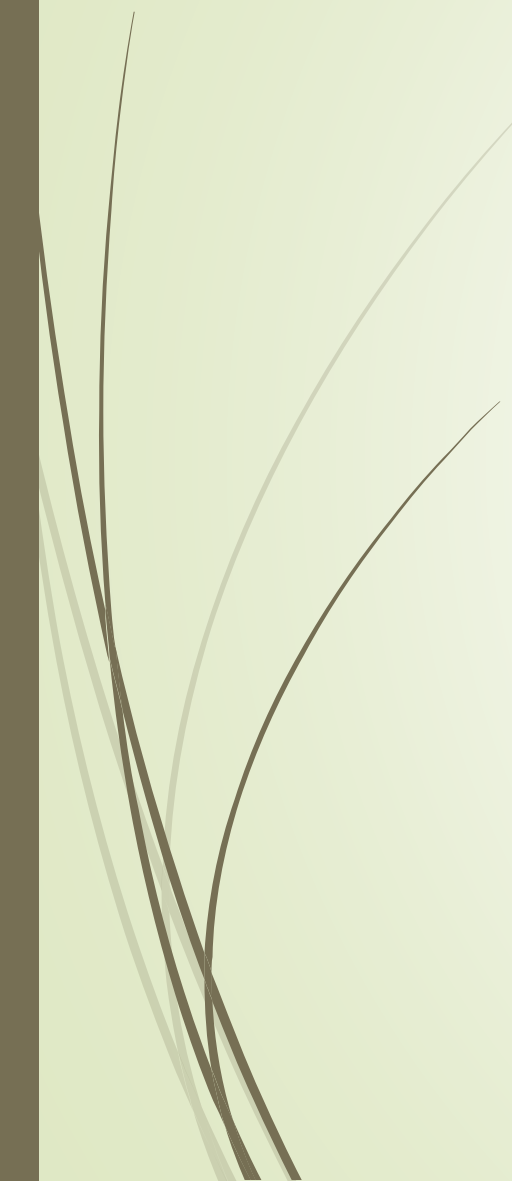
- Summarisation – by Date created
- Stratification – by Computer/Server
- Field statistics – to check for completeness
- Direct extractions!





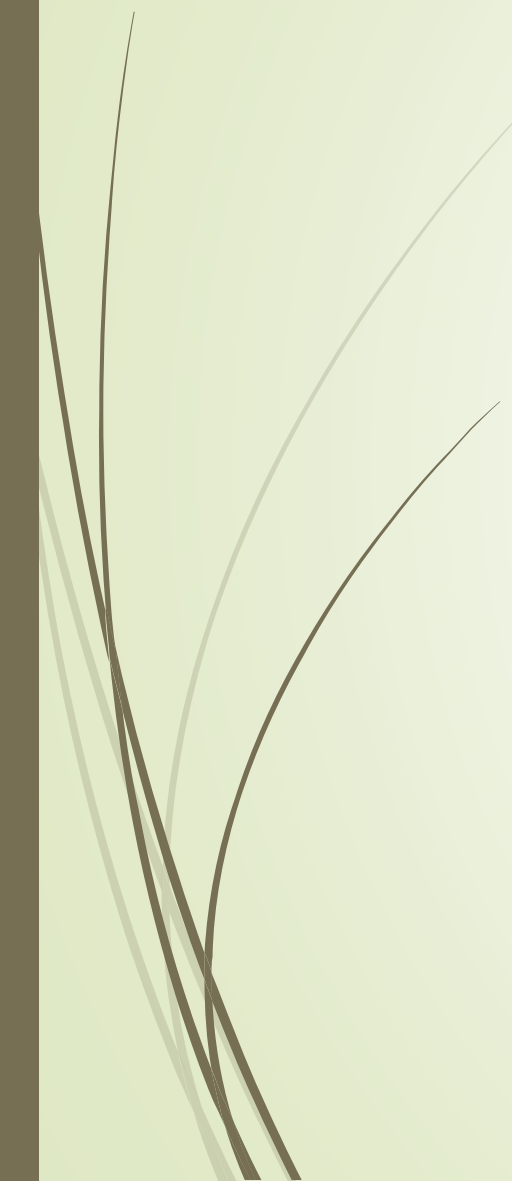


# Why else I liked using IDEA on this review..

- Stability – Projects and tabs stay as you leave them
  - Volume of records!
  - File size
  - Stability vs MS Excel – much less likely to crash!
- 



# What we found

- ▶ Sizeable number of computer accounts in excess of four years of age (circa 25%)
  - ▶ Sample validation of this proportion confirmed that they were that age
  - ▶ Also, unknown factor of newly created computer accounts for older systems
  - ▶ In addition, it seemed like there was more to clean up than just the computer accounts!
- 



# Epilogue

- Clean up recommendation made to management
- Action was closed and confirmed
- Follow up testing was required!
- Simple AD import – and *right join* needed – job done!

# Scenario 2: Duplicate payments check

## ➤ Scenario

- Several different companies in the group – all in the same system.
- Numerous document types
- Dates not a fixed field – user input!
- Invoice code was input manually into the description field
- One person was key contact for extraction of data!



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## Use case 2 Exam Question:

- ▶ Have we made any duplicate payments we *don't* know about (we know we have made some and have backed them out);
- ▶ Can we detect them with relative ease (and exclude items such as intercompany, currency write-ups/downs, and other document types which aren't related to payment types).

# Useful Functions in IDEA to help with this


- Summarisation
- Stratification – by document types
- Field statistics – to check for completeness
- GAP detection
- Direct extractions!



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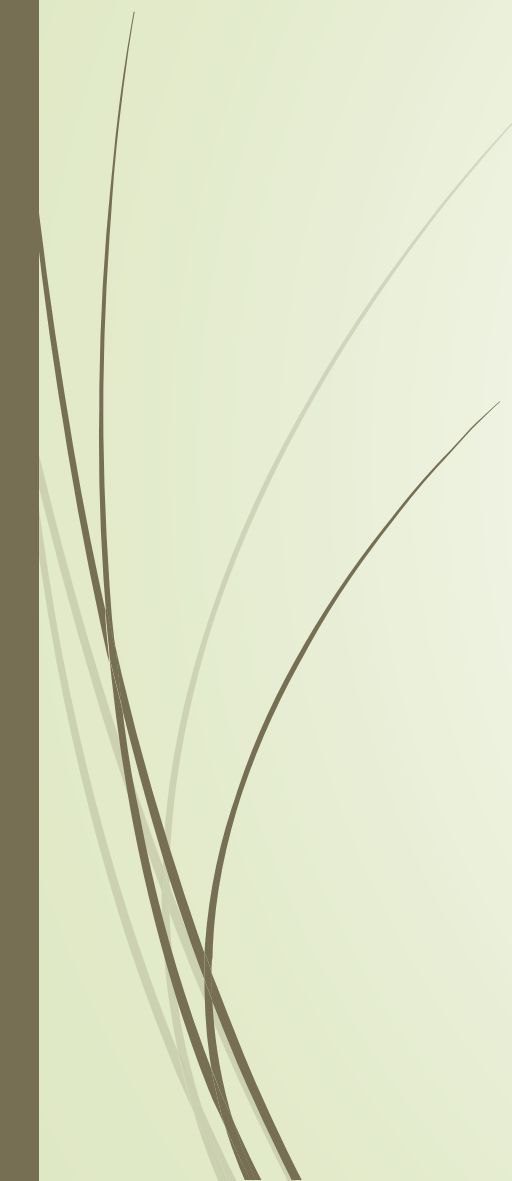


# What we found

- Confirmed that those rows of data that were duplicate, were in fact duplicates
  - Confirmed by a further review that there were no other duplicate payments made not already marked, but
  - Certain document type volumes weren't expected, and
  - Some intercompany transactions worthy of further examination – suggested a policy gap.
- 



# Lessons learned (in general)

- ▶ Trust but validate (Field statistics is very useful for this)
  - ▶ Feedback loop – don't be afraid to challenge gaps and get the dataset regenerated
  - ▶ Check what appear to be exceptions - if they are not, review rationale or remove from review
  - ▶ Its good to talk – get management behind the review
- 





# Questions?



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Thank you!



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