

**A** **AZETS**

# IDEA User Group – SFC Case Study

Andrew Low – Feb 2021



## What we will cover

- Case Study using IDEA script to automate testing for an audit.
- Why and when is automation a good idea?
- Hints and Tips when automating (with IDEA script)

## About Me

- Azets Data Analytics Team since 2018
- Analytics support for Internal and External Audit
- Regular IDEA user
- Hated programming until ~4 years ago!

# The Task

- Recurring Internal Audit for Scottish Funding Council
- Review colleges funding returns.
  - Very limited time and budget.
  - Very repetitive work.
  - Very strict data requirements.
- Goal – automatically identify exceptions and sub-populations for sample testing.
- Automate!



# Things to Consider

- Will you need to do the task again?
  - Will it be exactly the same next time?
- How consistent is the data?
- How long does the task take to do?
- Automate all or just part of the process?

# Stage 1 - Design

- Define requirements and design tests.
  - if-this-then-that format.
  - BUT don't get technical yet!
- Get it to work once, manually.
  - Doesn't need to be pretty!
- Check results!
- Review
  - Could it be simpler?



## Stage 2 - Scripting

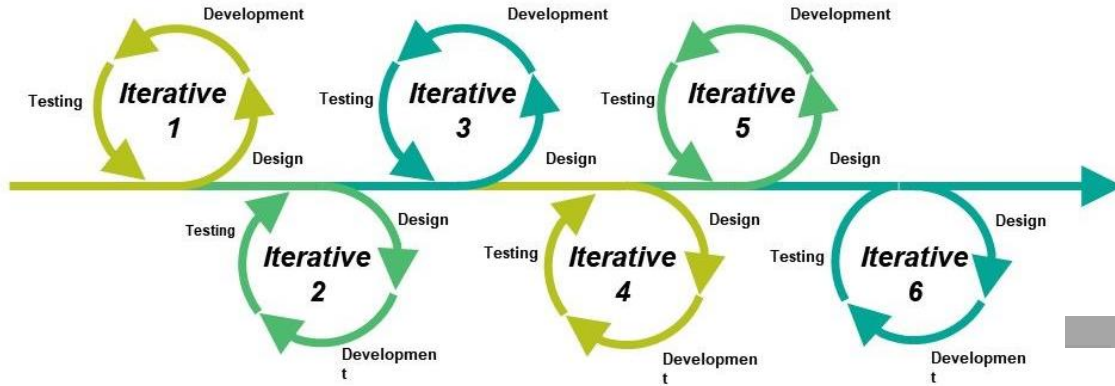
- (Start) scripting
  - IDEA history is your friend.
- Test as you go.
  - But be aware of constantly adding and appending things!
- Review
  - Check results!
  - Could/Should it work better
  - Decide next step(s)

## Stage 3 - Iterate

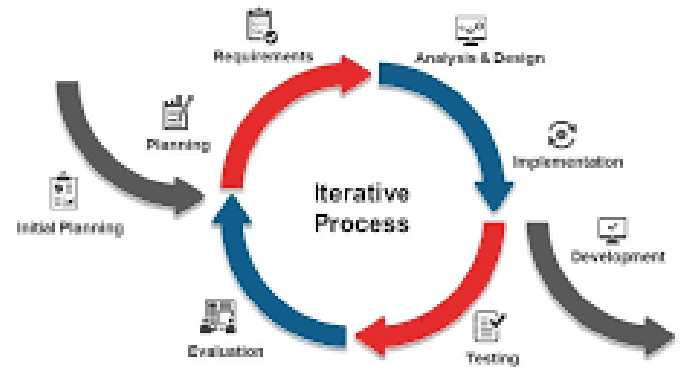
- Repeat
  - Going back as far as you feel you need to.
- BUT KNOW WHEN TO STOP!!!

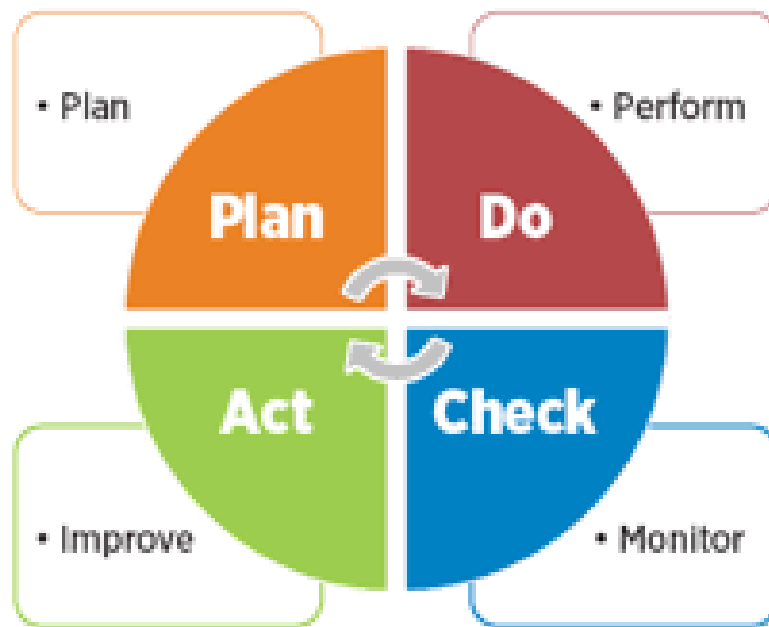
*Congratulations!*





## Iterative Process Model





# Top Tips

- Be consistent!
  - E.g. naming conventions, standard approaches.
  - Computers hate typos!!!
- Document as you go
  - Breadcrumbs
  - ‘this will save your sanity one day’
- Chunk it up
  - In IDEA – Sub-routines, functions etc.
  - Solve smaller problems, fix simpler mistakes.
- Keep it simple!
  - Don’t spend ages on bells and whistles.
  - Perfect is the enemy of good.

# So... what happened??

- Year One.
  - College 1 - over half the budget...
  - ... College 2 ate another  $\frac{1}{4}$ ...
  - ... Colleges 3 and 4 the same!
- Year Two.
  - College 1 – just under half budget.
  - Colleges 2,3 and 4 – well under budget.
  - Time to spend improving for next year.
- Year 3.
  - All colleges done in time taken for 2 previously.
  - ...Including some time for improvements.

- Q & A







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