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4B
Embedding DA into your audit program

Presented by

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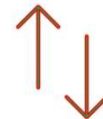
1

Why data analytics

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The foundation of a robust and efficient audit methodology

Integrity

Scalable

ID patterns

Messaging

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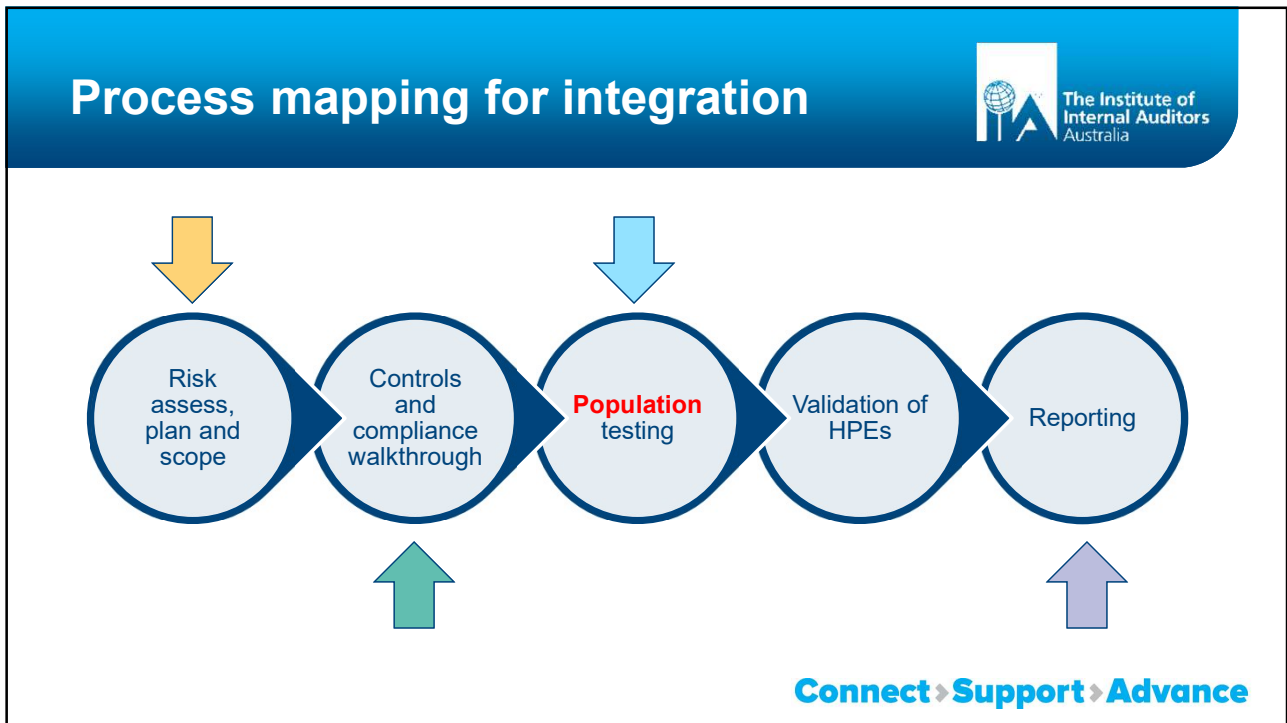
Process mapping for integration

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Risk assess, plan and scope → Controls and compliance walkthrough → **Population** testing → Validation of HPEs → Reporting

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3

Getting it right

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Plan

Build

Activate

Monitor

- **Define output**
- **Explore input**
- **Infrastructure**
- **Know your data**
- **Responsibilities**

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4

Getting it right

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Plan

Build • **Black box v internal talent**

Activate • **Phases**

Monitor • **Relevance**

• **Testing**

• **Governance**

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Getting it right

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Plan

Build • **Review results**

Activate

Monitor • **Refine**
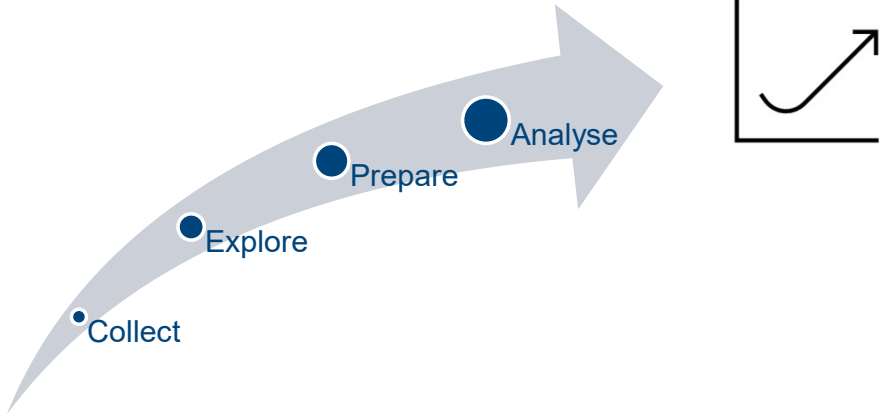
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Getting it right

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Plan
Build
Activate
Monitor

Analyse

Prepare

Explore

Collect
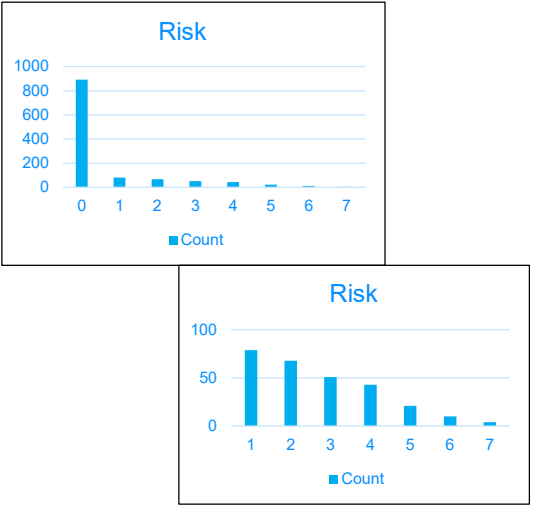
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Analytics in practice

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- **No silver bullet**
- **Control walkthroughs**
- **Curse of the free text box**
- **Avoid the rabbit holes**
- **Informative visualisations**

Risk

Count

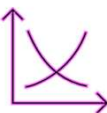Risk

Count

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8

Realising the benefits

repeatable testing

reduced cost

continuous

enhanced outputs

reliable

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