JUPITER PRIME

Consulting • Training • Advisory

جوبيتر برايم للاستشارات والتدريب

COURSE BROCHURE

Audit Data Analytics and Full-Population Testing Training Course

31 January – 4 February 2027
Dubai

Audit Data Analytics and Full-Population Testing Training Course

Ref: 2995_113530 **Date:** 31 January – 4 February 2027 **Location:** Dubai **Fees:** 4900 GBP

Audit Data Analytics and Full-Population Testing is a 1-week training course for internal auditors and audit managers who want to test every transaction rather than a sample and record the results in an analytics-backed audit file. Transaction volumes keep rising while audit committees expect sharper assurance on payments, access rights and journals. Jupiter Prime Training offers this course on audit data analytics and full-population testing.

Why Audit Data Analytics and Full-Population Testing Matters Now

Three forces shape audit testing today. Finance and procurement systems now hold complete ledgers that can be extracted in minutes, which weakens the case for small samples. Audit committees and external auditors ask how much of a population was actually examined. An audit function that tests whole populations finds issues earlier and defends its opinions; sampling alone risks missed exceptions. The course rests on risk-based audit planning, sound evidence principles and repeatable test scripts.

Who Gains Most from Audit Data Analytics and Full-Population Testing

- Auditors who plan engagements and choose which controls to test with data
- Audit leads who extract ledger, vendor and user-access files and check their completeness
- Reviewers who sign off working papers and challenge the evidence behind each finding
- Continuous assurance specialists who rerun tests each period and track exception trends
- Investigators who follow up flagged payments and suspicious journal entries

An internal audit department gains most when engagement auditors and the manager who reviews their files attend together.

Audit Data Analytics and Full-Population Testing Capabilities

Participants move from requesting a sample to scripting tests that run across every invoice, journal and user record in scope.

- Specify data requests and completeness checks for ledgers, vendor masters and access lists — the engagement scoping decision
- Test whole populations for duplicate payments, split purchases and round-sum entries — finance and procurement owners
- Apply exception and anomaly rules such as gaps, outliers and weekend postings — the auditor deciding what to investigate
- Assess segregation of duties conflicts from user-role data — information security and process owners
- Build working papers that record source, script, results and follow-up — the reviewing audit manager
- Communicate exception results as rated findings with root causes — the audit committee and management

Key Audit Data Analytics and Full-Population Testing Terms

- Full-population testing — applying an audit test to every record in scope instead of a selected sample.
- Exception — a record that breaks a test rule and must be explained, cleared or raised as a finding.
- Completeness reconciliation — proving an extracted file matches the source system totals before testing begins.
- Duplicate payment test — matching invoices on supplier, amount, date and reference.
- Segregation of duties conflict — one user holding two rights that should be split.
- Analytics working paper — the record of data source, test logic, results and clearance that supports an audit conclusion.

Audit Data Analytics and Full-Population Testing Day by Day

Day 1: From Sampling to Whole Populations

- Sampling Limits and Coverage Gaps — Deciding When Full Testing Adds Assurance
- Risk-Based Test Selection — Linking Each Script to a Control Objective
- Data Request Letters — Specifying Fields, Periods and Owners Precisely
- Completeness and Accuracy Reconciliation — Proving the Extract Matches the Ledger
- Data Handling and Confidentiality Rules — Protecting Personal and Payment Records

Day 2: Preparing Audit Data

- Field Profiling and Blank Checks — Spotting Unreliable Columns Before Testing
- Joining Vendor, Invoice and Payment Files — Building One Testable Population
- Date, Amount and Text Standardising — Avoiding False Matches and Misses
- Stratification and Summarisation — Seeing Where Value and Volume Concentrate
- Test Script Documentation — Making Every Step Repeatable by Another Auditor

Day 3: Exceptions and Anomalies

- Duplicate and Near-Duplicate Payment Tests — Recovering Paid-Twice Amounts
- Split Purchase and Threshold Avoidance Tests — Exposing Approval Limit Breaches
- Gap, Sequence and Round-Sum Checks — Flagging Missing or Suspicious Records
- Weekend, Holiday and Out-of-Hours Postings — Prioritising Unusual Journal Entries
- Digit Frequency and Outlier Screening — Ranking Records for Follow-Up

Day 4: Access, Duties and Findings

- User-Role Extracts and Rights Matrices — Mapping Who Can Do What
- Segregation of Duties Conflict Rules — Separating Supplier Creation From Approval
- Dormant and Shared Account Checks — Closing Unmonitored Access Routes
- Exception Clearance With Process Owners — Separating True Issues From Noise
- Root Cause and Finding Rating — Turning Exception Counts Into Actions

Day 5: Practising the Analytics-Backed Audit File

- Running a Full Payment Test Suite on Case Data — Applying Exception Rules
- Testing Case User Rights for Conflicts — Applying Segregation Checks
- Reviewer Challenge of Scripts and Clearances — Applying Evidence Principles
- Continuous Rerun Scheduling — Choosing Tests to Repeat Each Period
- Completing the Analytics-Backed Audit File — Working Papers, Findings and Summary

Applying Audit Data Analytics and Full-Population Testing After the Course

- Run the duplicate payment and split purchase tests on the last full year of payments.
- Add a completeness reconciliation and script record to the working paper template for the next engagement.

Audit Data Analytics and Full-Population Testing Questions FAQ

What is audit data analytics and full-population testing, and why does it matter now?

It is the practice of testing every transaction in scope with scripted rules rather than a sample. It matters now because complete ledgers are easy to extract and audit committees expect to know how much was examined.

Which roles gain most from audit data analytics and full-population testing?

Internal auditors and audit managers gain most. You benefit if you plan engagements, test payments or user access, or review working papers, in sectors such as utilities, healthcare and retail.

How does audit data analytics and full-population testing differ from a general data analysis course?

It is built around audit evidence rather than reporting. It covers completeness reconciliation, exception rules, segregation conflicts and working papers a reviewer can rely on.

What do you bring back from audit data analytics and full-population testing?

You bring back a completed audit file built on case data, with test scripts, cleared exceptions, rated findings and a rerun schedule.

Audit Data Analytics and Full-Population Testing: The Way Forward

The analytics-backed audit file is the first output to put to use. It informs which payment and access tests enter the next audit plan; auditors and their reviewing manager use it. After its first use, revisit the exception rules and clearance notes.