KPMG Clara Computer Assisted Audit Techniques (KPMG Clara CAATs) Document

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| --- | --- | --- |
| **Entity** | **Period-end** | **Reference** |
| <NOME\_DO\_ENGAGEMENT> | <PERIOD\_END> | [Equipe] |
| **Audit procedure**  Significant Accounts Dashboard | | |

Purpose

This document is designed to assist the engagement team with documenting the procedures performed on data used in KPMG Clara’s advanced capabilities.

Applicability

This document is applicable for all eAudIT workflows when KPMG Clara is used. Once completed, this document is attached to eAudIT activity 2.9.10. *Data and Analytics capabilities*. This document is specifically for use when advanced capabilities are performed through KPMG Clara. When any CAATs are used in the audit, the engagement team should document those procedures in accordance with the requirements included in KAM Topic 15, *Computer assisted audit techniques*.

This document includes the following sections:

1. Data pre-processing
2. Data file details
3. Import data verification

This document is to be used to document procedures performed over the underlying data used in the operation of an advanced capability within KPMG Clara and is not to be used to document procedures performed with advanced capabilities within KPMG Clara or the results of the procedures performed.

Throughout this document, the text that appears in brackets [ ] represents guidance text to be updated by the engagement team to reflect the actual procedures performed. Certain sections of this document may not be relevant to the engagement. When a section is considered not relevant to a particular engagement, the reason(s) supporting that determination is (are) documented herein, if appropriate. The section itself is not deleted from this document.

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| --- | --- |
| CT Prepared by: <USER\_NAME> | Date: <PREPARADOR\_DATE> |
| CT Reviewed by: | Date: |
| Prepared by: [Equipe] | Date: [Equipe] |
| Reviewed by: [Equipe] | Date: [Equipe] |

1. Data pre-processing

Consider and document relevant data files to be obtained and imported into KPMG Clara. Consider and document the entity’s and the engagement team’s data pre-processing steps and indicate who performed each action.

*A seguir estão documentados os passos de pré-processamento dos dados realizados pelo Time Central (D&A AST) para estruturação do arquivo para importação no KPMG Clara Advanced Capabilities nas colunas “KPMG Clara data file”, “Entity file name\*\*/Optional”, “Data field specifications/Optional” e “Central Team (D&A AST) pre-processing procedures”; e nas tabelas “Considerações importantes para o Engagement Team (Equipe de Trabalho)”, “ETL Clara - History / Log” e “ ETL Clara – Macro(s) Utilizada(s)”.*

*As atividades de pré-processamento dos dados realizadas pela entidade (Cliente) e/ou pelo Engagement Team (Equipe de Trabalho) estão documentadas na coluna “Entity´s or Engagement Team pre-processing procedure”. O preenchimento dessa coluna é realizado pelo* ***Engagement Team (Equipe de Auditoria)****.*

| **KPMG Clara data file\*** | **Entity file name\*\*/Optional** | **Data field specifications/ Optional** | **Entity’s pre-processing procedures** | **Engagement team pre-processing procedures** |
| --- | --- | --- | --- | --- |
| GL Accounts | <FILE\_INFORMATION> | Todos os campos do(s) arquivo(s) foram importados para o portal ETL Clara. | [Equipe] | Procedimento das tratativas dos dados descrito no log(vide anexo a este documento). |
| GL Account Balances – Prior Year Ending Balances, Current Year Opening Balances and Current Year Ending Balances[[1]](#footnote-1) | <FILE\_INFORMATION> | Todos os campos do(s) arquivo(s) foram importados para o portal ETL Clara. | [Equipe] | Procedimento das tratativas dos dados descrito no log (vide anexo a este documento). |
| *\* The minimum data requirements will differ depending upon which advanced capabilities the engagement team plans to use. The list of data files above, which assumes all the advanced capabilities are being used, should be tailored based upon the engagement specific circumstances.*  *\*\* This column represents the entity’s file naming convention for the data files.* | | | | |

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| **Considerações importantes para o Engagement Team (Equipe de Auditoria)** |
| Comentários do Central Team:  Durante o processo de Cleansing, cabeçalhos, quebras de página, linhas e colunas em branco são eliminados no(s) arquivo(s) de origem.  Análise e comentários da Equipe: |

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| **ETL Clara - History / Log** |
| <LOG> |

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| **ETL Clara – Macro(s) Utilizada(s)** |
| A macro foi desenvolvida e utilizada para geração dos arquivos no formato .txt e com delimitador #|# para upload/importação no Clara |

1. Data file details

Document details regarding how the data was obtained and imported into KPMG Clara for the engagement team’s use. This may include the description and format of the relevant data files imported, the data source and system, and the media used to transfer the data from the entity’s files, together with the client contact and the date the data was extracted from the entity’s information system.

*A seguir estão documentadas as informações relacionadas aos dados obtidos no cliente pelo* ***Engagement Team (Equipe de Auditoria)*** *para importação no KPMG Clara Advanced Capabilities:*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **KPMG Clara data file\*** | **File format** | **Data source and system** | **Method of receiving data** | **Entity contact** | **Date of extraction** | **Period-end date** | **Period covered** |
| GL Accounts | Delimited flat file (.txt) | [equipe] | [equipe] | [equipe] | [equipe] | [equipe] | [equipe] |
| GL Account Balances – Prior Year Ending Balances, Current Year Opening Balances and Current Year Ending Balances | Delimited flat file (.txt) | [equipe] | [equipe] | [equipe] | [equipe] | [equipe] | [equipe] |
| *\* The minimum data requirements will differ depending upon which advanced capability the engagement team plans to use. The list of data files above, which assumes all advanced capabilities are being used, should be tailored based upon the engagement specific circumstances.* | | | | | | | |

1. Import data verification

*A seguir, estão documentados em anexo, os resultados dos processos de upload e importação dos dados realizados pelo Time Central (D&A AST) no KPMG Clara Advances Capabilities:*

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| **Data Validations Report from Clara Advanced Capabilities** |
| Data Validation Report Clara |

|  |
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| **Screen Shot from Data Management Status in Clara Advanced Capabilities (\*)** |
| Print Transações do Clara. |

*(\*) O processo de validação e confirmação (etapa de “Confirm”) foi realizado pelo* ***Engagement Team (Equipe de Auditoria).***

For each data file used, document the procedures performed to verify that the data has been completely and accurately extracted from the client's system and imported into KPMG Clara.

[Equipe]

A equipe deverá documentar neste espaço os procedimentos realizados para confirmar que os dados foram apropriadamente extraídos do sistema do cliente, bem como apropriadamente importados e processados no KPMG Clara.

These may include:

* reconciling the data file imported to the entity’s source data
* checking the appropriateness of the parameters used[[2]](#footnote-2)
* checking the logic of the equation and/or programming of the extraction routine for consistency with our audit procedures1.

*A seguir estão documentados os resultados da análise dos dados importados no KPMG Clara Advanced Capabilities pelo* ***Engagement Team (Equipe de Auditoria)****:*

| **KPMG Clara imported data file name** | **Performed by Data Workbench** | **Performed by Engagement team (include statement confirming that validation was successful or resolution if not successful)** |
| --- | --- | --- |
| GL Accounts  GL Account Balances | Compare the general ledger accounts listed in the GL Accounts data file to JE Transactions and GL Account Balances data files to verify that all general ledger accounts contained in the JE Transactions and GL Account Balances data files are included in the GL Accounts file. | [*If validation does not succeed, investigate any differences and amend the imported data as necessary. If necessary, obtain and re-import the corrected GL Accounts. An exception report is available in the Validations window of the Data Workbench tool, which may assist in facilitating a request for correct data.*] |
| GL Account Balances - opening balances **(a)** | Using the GL Account Balances and JE Transactions data files, KPMG Clara recreates the trial balance as of the period end date to verify that the GL Accounts - Opening balances plus the JE Transaction data imported reconciles to the GL Account - closing balance. | [*Use the Trial Balance report for an automated comparison to the detailed trial balance provided by the entity. If the validation does not succeed, investigate any differences. Request corrected GL Account Balances or Journal Entry Transaction data files and re-import the corrected data*.] |
| GL Account Balances **(a)** | Verify that each period in the GL Account Balances file balances to zero. | [*If validation does not succeed, investigate any differences. An exception report is available in the Data Validation window of the Data Workbench -Validations screen that may assist in facilitating a request for new data. Request corrected GL Account Balances data file and re-import the corrected data*.]  [*If validation is successful: use the Trial Balance Report for an automated comparison to the detailed trial balance provided by the entity*.] |
| 1. Data Workbench will alert users if there are out-of-balance journal entries in the JE Transactions file. The engagement team can proceed in processing with out-of-balance journal entries. Out-of-balance journal entries will be displayed in the journal entry analysis, Pre-screening Statistics. | | |

The procedures included in the table are provided to aid in reconciling the data file imported to the entity’s source data when using KPMG Clara. The procedures included in the table do not address checking the appropriateness of the parameters used or checking the logic of the equation and/or programming of an extraction routine. If these types of procedures are also applicable in the engagement circumstances, additional procedures should be added as necessary.

1. This document assumes the GLAB file contains the following balances: PY closing, CY opening and CY closing. If the engagement team imports a GLAB file with additional data elements, this document should be modified appropriately. [↑](#footnote-ref-1)
2. [↑](#footnote-ref-2)