



JASP for Audit User Manual

Statistical Auditing Group

“The best things in life are free.”

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Preface

The **JASP for Audit User Manual** is a practical guide for auditors who wish to use JASP for Audit (JASP Team, 2025).

Getting Started

Statistical theory lies at the core of many auditing guidelines and procedures. Auditors therefore need easy-to-use software that implements the required statistical analyses as well as sufficient knowledge to interpret the results of these analyses. JASP is an open-source, free-of-charge, cross-platform statistical software program that facilitates statistical auditing through the Audit module, a downloadable add-on module that is built to support the statistical aspects of an audit.

With the Audit module you, as the auditor, are able to plan, perform and interpret most statistical auditing procedures using the correct statistical methods and without being at risk of making any programming errors. The module is designed with the auditor in mind. This means that the interface is user-friendly and directly relates to audit processes and International Standards on Auditing. Next to the frequentist methods that are standard in the audit practice, the Audit module incorporates Bayesian counterparts of these methods that can improve the transparency and efficiency of your audit. These Bayesian methods allow you to utilize the advantages of knowledge updating by incorporating your existing information. In sum, the Audit performs all the required statistical heavy lifting and enables you to plan, evaluate and interpret your statistical analysis in terms of auditing standards and using state-of-the-art classical and Bayesian techniques.

Downloading JASP

The Audit module is a part of JASP, which can be downloaded freely from www.jasp-stats.org. Upon clicking the Download JASP button on the website's home page (Figure 1) you will be directed to the download page, where you are able to choose your preferred installation. JASP is available for Windows, MacOS, Linux, and Chrome OS. The installation of the software proceeds as you are used to.

Enabling the Audit module in JASP

Once you open JASP you should see the main menu bar in Figure 2 at the top of the program.

To locate the Audit, navigate to the modules menu by clicking the + icon to the right of the menu bar. A second menu should pop up from the right side which shows all available modules that JASP has to offer. To make the Audit (in)visible in the main



Figure 1. The JASP website



Figure 2. The JASP menu bar

menu bar, click the checkbox next to ‘Audit’. The Audit module and its analyses can now be accessed in JASP by clicking the module icon in the menu bar, see Figure 3. You are now ready to perform your statistical audit analyses using the Audit module.

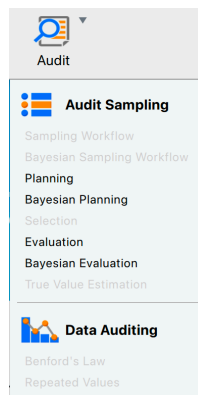


Figure 3. The JASP audit menu bar

Part I

Audit Sampling

Chapter 1

Planning

Chapter 2

Selection

Chapter 3

Evaluation

Part II

Data Auditing

Chapter 4

Benford's Law

Chapter 5

Number Bunching

Part III

Algorithm Auditing

Chapter 6

Fairness

This is the user manual for **JASP for Audit**, which is a module for the free and open-source statistical software program **JASP** that integrates the functionality of the **jfa** package and offers a user-friendly graphical interface that caters specifically to statistical auditing (<https://jasp-stats.org>).