

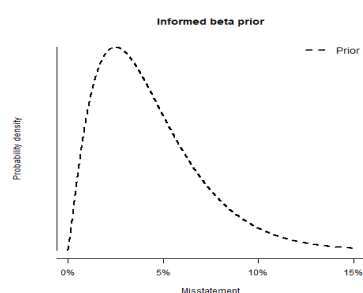
R package for statistical auditing

JASP for Audit (jfa) is a multi-functional R package for statistical auditing. The package provides the user with four generic functions for planning, performing, and evaluating an audit and its results. Specifically, it contains functions for calculating sample sizes for substantive testing, sampling from data according to standard auditing techniques, and calculating various confidence bounds for the maximum error from data or summary statistics. The package also allows the user to create a Bayesian prior distribution for use in these functions. The jfa package can be used to set up the entire audit sampling workflow.

Prior specification

- Function: `auditPrior()`

```
# jfa prior distribution for arm method:
#
# Prior sample size: 51
# Prior errors:      1.27
# Prior:             beta(2.275, 50.725)
```



Planning

- Function: `planning()`

```
# jfa planning results for beta prior
# with binomial likelihood:
#
# Materiality:      5%
# Confidence:       95%
# Sample size:      169
# Allowed sample errors: 4.23
# Prior parameter alpha: 2.275
# Prior parameter beta: 50.725
```

Selection

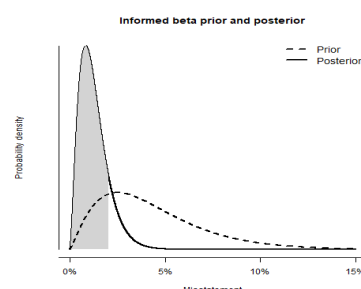
- Function: `sampling()`

```
# jfa sampling results for random
# monetary unit sampling:
#
# Population size:      1000
# Sample size:          169
# Proportion n/N:       0.169
# Percentage of value:   16.84%
```

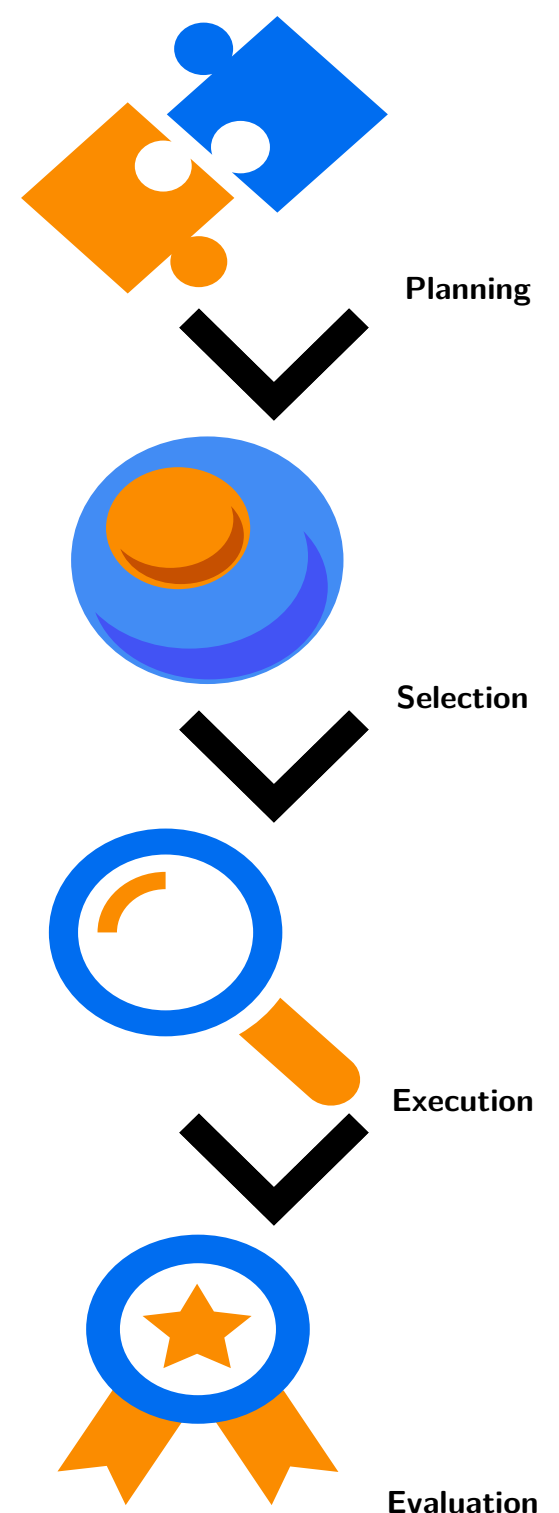
Evaluation

- Function: `evaluation()`

```
# jfa evaluation results for binomial
# likelihood with prior:
#
# Materiality:      5%
# Confidence:       95%
# Upper bound:      2.729%
# Sample size:      169
# Sample errors:     1
# Conclusion:        Approve population
```



jfa's Audit Workflow



Download jfa from GitHub →

