

TRANSACTION ANALYSIS

(TESTING INTERNAL CONTROLS)

Advanced Cases in Assurance Services (ACCTG 521)
Class 7 | MPAcc class of 2026

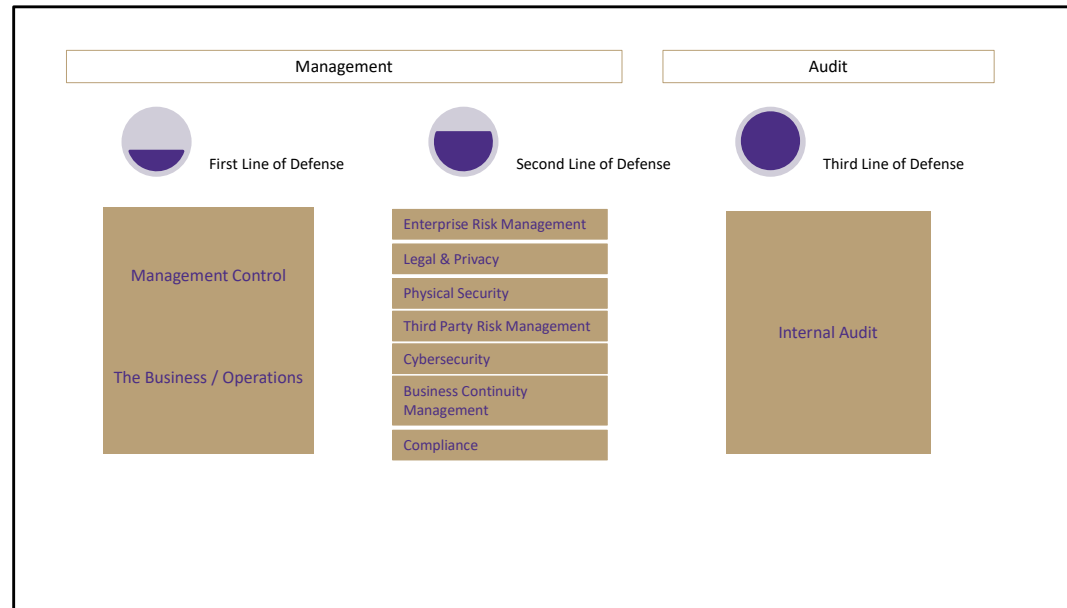


Agenda

Brief Review

Lab: P-Card Case

- Real Time ETL
- Task 6 & 7 and Discussion
- Real Time Analysis
- Memo Deliverable (Individual)



P-Card Case Review

Task 1: Overview (Discussed Earlier)

Task 2: Describing Data (Skip – work into Task 4)

Task 3: ETL Process (Skip – optional see workflow)

Task 4: Descriptive Data Analysis (24Qs)

Task 5: Control tests (7 tests)

Task 6: Prohibited Transactions Tests (Word searches)

Task 7: Forensic Audit (Multiple ledger-level tests)

**Real-Time Analysis 07-09, 2025 and memo write-up
(Individual Deliverable -- Thursday)**

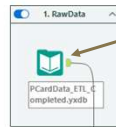


Review: PCard metadata

Record	Name	Type	Size	Source
1	Agency Number	V_String	254	File: (Multiple Sources)
2	Agency Name	V_String	254	File: (Multiple Sources)
3	Cardholder Last Name	V_String	254	Formula: Uppercase([Cardholder_Last_Name])
4	Cardholder First initial	V_String	254	Formula: Uppercase([Cardholder_First_Initial])
5	EmployeeID	V_WString	1073741823	Formula: Uppercase([Cardholder First Initial] + " _ ...
6	Description	V_WString	1073741823	Formula: if !IsNull([Description]) then [Description]
7	Amount	Double	8	Formula: ToNumber(REGEX_Replace(REGEX_Repl...
8	Vendor	V_WString	1073741823	Formula: if !IsNull([Vendor]) then [Vendor]
9	Transaction Date	Date	10	DateTime: To dd-Mon-yyyy
10	Posted Date	Date	10	DateTime: To dd-Mon-yyyy
11	Merchant Category Code (MCC)	V_String	254	File: (Multiple Sources)

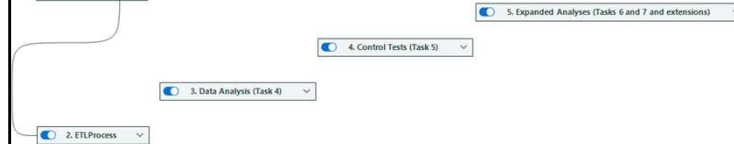
Review: PCard metadata

MetaData for the input tool



Which runs all the analysis

Record	Name	Type	Size	Source
1	Agency Number	V_String	254	File: (Multiple Sources)
2	Agency Name	V_String	254	File: (Multiple Sources)
3	Cardholder Last Name	V_String	254	Formula: Uppercase([Cardholder_Last_Name])
4	Cardholder First Initial	V_String	254	Formula: Uppercase([Cardholder_First_Initial])
5	EmployeeID	V_WString	1073741823	Formula: Uppercase([Cardholder_First_Initial]) + "..."
6	Description	V_WString	1073741823	Formula: If [IsNull([Description])] then [Description]
7	Amount	Double	8	Formula: ToNumber(REGEX_Replace(REGEX_Rep...
8	Vendor	V_WString	1073741823	Formula: If [IsNull([Vendor])] then [Vendor]
9	Transaction Date	Date	10	DateTime: To dd-Mon-yyyy
10	Posted Date	Date	10	DateTime: To dd-Mon-yyyy
11	Merchant Category Code (MCC)	V_String	254	File: (Multiple Sources)



Incoming Metadata

Record	Name	Type	Size	Source	Description
1	CALENDAR_YEAR	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
2	CALENDAR_MONTH	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
3	AGENCYNBR	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
4	AGENCYNAME	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
5	LAST_NAME	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
6	FIRST_INITIAL	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
7	ITEM_DESCR	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
8	AMOUNT	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
9	MERCHANT	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
10	TRANSACTION_DATE	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
11	POST_DATE	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
12	MCC_DESCRIPTION	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	
13	ROWID	V_String	254	File:U:\my_preclass_work\ACCTG_521\Case03_de...	

Agenda

Brief Review

Lab: P-Card Case

- **Real Time ETL**
- Task 6 & 7 and Discussion
- Real Time Analysis
- Memo Deliverable (Individual)

Set up

cd to datasets.io folder and run git pull

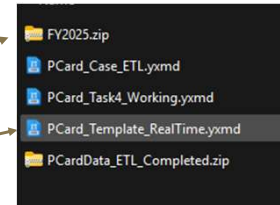
New files Pcard_V2

Copy and paste to your

/my_work/ folder

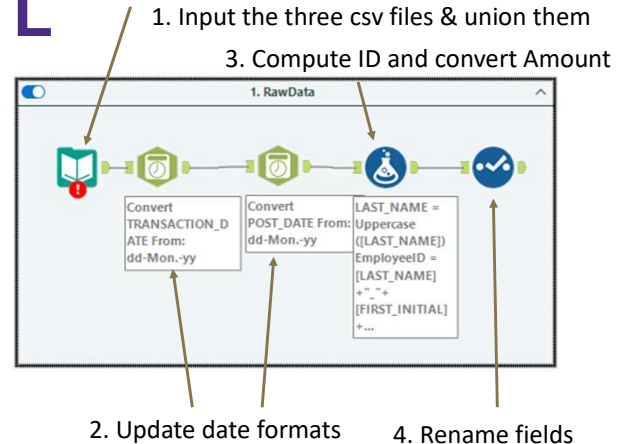
Unzip this file

Use this file



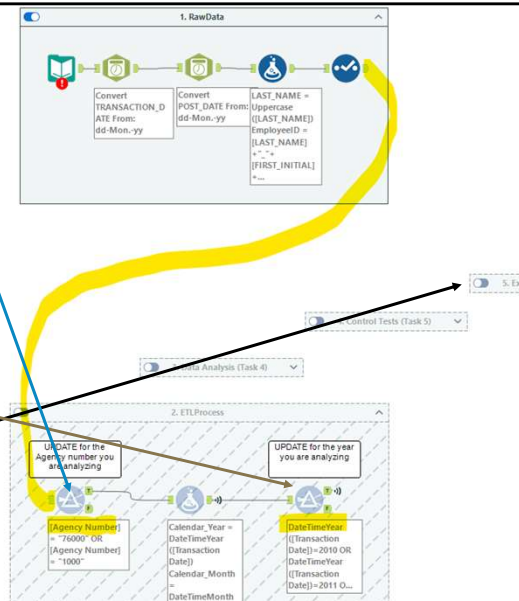
Real Time ETL

Goal prepare the data for use with the existing workflow (i.e., match the original metadata)



FOSTER
Master of
Professional Accounting

1. Connect to the ETL workflow
2. Update Agency filter to chosen university (or any other organization) or is not null for all OK agencies.
3. Update Year Filter to 2025 (or you'll get no data)
4. The rest is connected, enable **all** the containers and run the workflow.
5. Undertake your analysis.

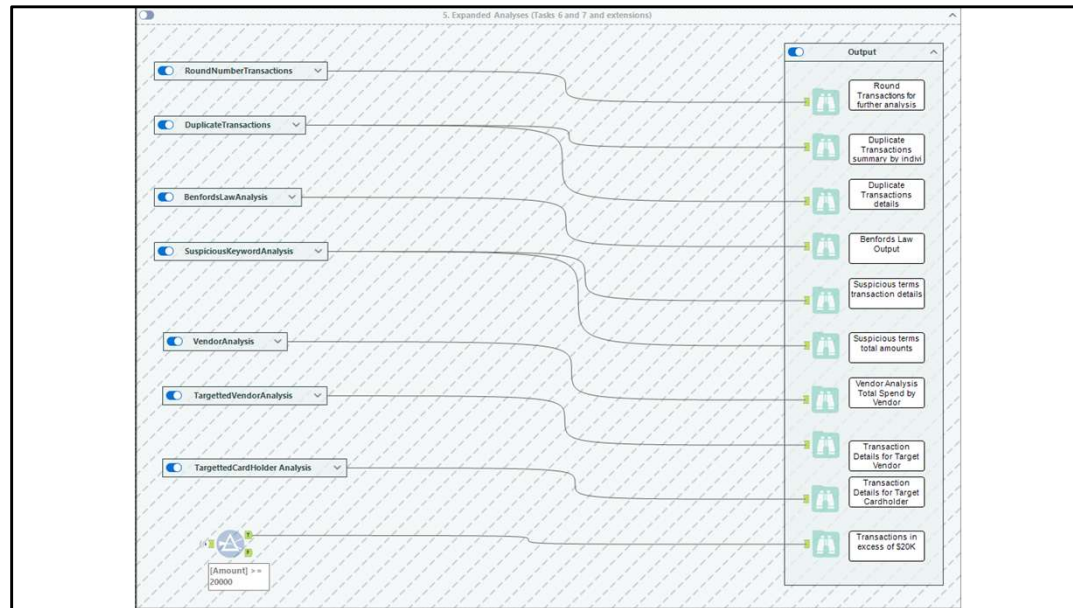


Agenda

Brief Review

Lab: P-Card Case

- Real Time ETL
- **Task 6 & 7 and Discussion**
- Real Time Analysis
- Memo Deliverable (Individual)



Agenda

Brief Review

Lab: P-Card Case

- Real Time ETL
- Task 6 & 7 and Discussion
- **Real Time Analysis**
- **Memo Deliverable (Individual)**

To: Asher-Curtis⁴
From: {Student-Name}, Forensic Analyst⁴
Subject: Questions for {Insert-Agency-or-OK-State} P-Card Usage⁴
Date: {Insert-date}¶

Summary of Findings (1–2 paragraphs)¶

Brief overview of evidence discovered, with relevance to possible misuse or ethical violations of P-Card policy.¶

Analytical Methods Used and Evidence Found¶

Describe broadly the tools focused on for this report and their purpose i.e., keyword analysis to identify prohibited items. To discuss the evidence you find for each tool you used consider a format of tool used as a subheading and list of evidence like below:¶

1. → Tool Subheading¶
 - a. → Evidence...¶

¶

Questions and Recommendations¶

Citing the specific evidence discussed above, i.e., ¶

- → for 1a the question is what kinds of exceptions allow an individual to spend \$\$\$ on a single transaction/monthly spend/specific items etc. ¶

Conclude with any additional requests for documentation or other suggestions.¶

Attachments¶

(use screenshots from the workflow, use consistent labeling as in the list)¶

