

Accelerating your Analytics Capabilities

Unleashing the Full Potential of AuditBoard with Protiviti's Expertise

In a rapidly evolving risk landscape, organizations need agile solutions that not only address their current challenges but also anticipate future ones.

Leveraging our deep expertise in Internal Audit and GRC functions, Protiviti has partnered with AuditBoard, to transform how enterprises manage risk.

Our strategic alliance combines Protiviti's Advanced Analytical Expertise with AuditBoard's Modern Connected Risk Platform.



The Value We Provide



Understanding our clients' unique needs and aligning their objectives, helping them bridge the gap between risk, data, and technology



Using AuditBoard Analytics, we've developed accelerators for testing multiple controls in seven risk areas.



Enhanced AuditBoard reporting through the integration of interactive dashboards to deliver actionable insights

Business Outcomes



Data-driven control reviews that enable continuous monitoring of risks areas



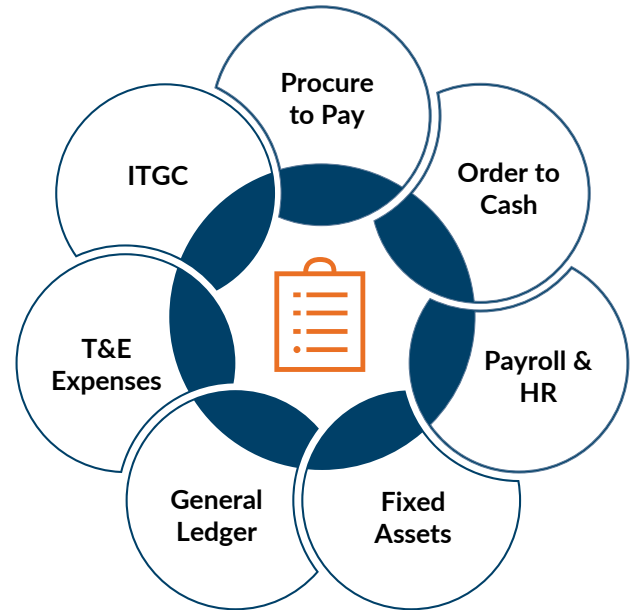
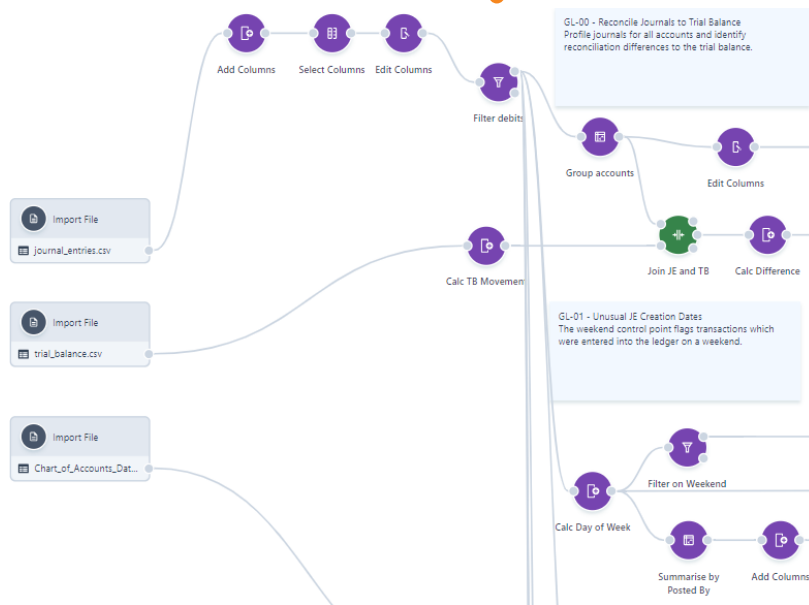
Advanced assurance over the entire population – 100% of transactions tested



Automated testing tools to assess controls effectiveness more efficiently

Leveraging Data with a Risk and Controls Perspective

Our Accelerators



How We Can Help You Transform Your Audit Function

1 Analytics Accelerators

- Leverage reusable analytics workflows built in AuditBoard, our growing number of accelerators target the highest impact areas to support your testing.
- Tailor-made to fit your environment, systems and controls.

2 Resourcing and SME Support

- Multi-skilled team of subject-matter experts, data engineers and project managers focused on framing value for our customers through an audit, risk and controls lens – not just a systems implementation partner.

3 Strategy and Innovation

- Assist in aligning your audit strategy with innovative practices
- Translate the goals and objectives into a defined and smart roadmap
- Update and refine methodologies and processes in line with your vision

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Accelerator: Travel & Entertainment Expenses

Test ID	Test Name	Description
T&E-01	Executive Analysis	Based on a user provided list of employees considered to be executives, this test provides a breakdown of executive level spending across a number of categories.
T&E-02	Terminated Employees	Based on a user provided terminated employee list, the test compiles all expense records submitted by a terminated employee. This view allows the user to examine trends in the data and look for potential areas of concern.
T&E-03	Approval Analytics	This test will highlight potentially inappropriately approved expense records based on the assigned approver, the actual approver, and an optional 'super' approver list.
T&E-04	Timely Approvals	This test shows the number of days between the Transaction Date and the Approval Date. Further analysis will allow filters by threshold values, department, expense type, etc.
T&E-05	Even Amount	This flag with filter for any records where the approved amount is an exact amount. An optional threshold value can be provided to further filter for any records >= to the threshold amount.
T&E-06	Unusual Vendors	This test pivots all individual vendors to show frequency of use. If below "Vendor Occurrence Threshold" it will flag as "unusual vendor".
T&E-07	High Risk Vendors	Based on a user provided list of high-risk vendors, this test provides an overview of expense trends for any records that are attributed to one of those vendors. Users can dig further into these highlighted records to identify possible trends or areas for concern.
T&E-08	Suspicious Key Words	Using a default set of suspicious words and optional additional user provided words, this test compiles a view of all records containing usual words for further review.
T&E-09	Corporate Card	This flag will filter for any records where an expense was paid for with the corporate card, but the employee associated with the expense records does not have a corporate card. (Users will need to provide a list of employees with a corporate card, and relevant corporate card payment types)
T&E-10	Cash Expense	This flag will filter for potential cash expenses based on a preset key word list, user provided cash payment types, and an optional threshold value.
T&E-11	Benford Analysis	This test will provide a Benford analysis breakdown for all provided expense records.
T&E-12	Weekend/Holiday Transaction Analysis	This test will provide an overview of any record with a transaction date or approval date that fell on a weekend or user selected holiday.
T&E-13	Circular Approvals	This flag will filter for any records where employees are approving each others expenses (ex. Employee A approves Employee B expenses, and Employee B approved Employee A expenses)
T&E-14	Self Approvals	This flag will filter for any records where employees have approved their own expenses.
T&E-15	Duplicate Analysis	This flag will filter for any duplicate records depending upon a user selected subset of columns.
T&E-16	Duplicate Analysis (advanced)	This flag will filter for any duplicate records depending upon a user selected subset of columns.
T&E-17	No Receipt	This flag will filter for any expenses with no receipt.

Accelerator: Purchasing Cards (1/2)

Test ID	Test Name	Description
PC-1	Transactions Initiated by Valid Employees	Verify that all transactions in the purchase card transaction files were initiated by valid (real) employees.
PC-2	Authorized Issuers	Verify that all employees who created purchase cards were authorized to do so.
PC-3	Multiple P-Cards for one individual	Identify any instances of cardholders who have more than one purchase card in the card master file, based upon exact or similar name or address.
PC-4	Cards Issued to Valid Employees	Verify that all purchase cards are issued to valid (real) employees.
PC-5	Increase in Card Limit	Identify all employees whose purchase card limits were increased during the audit period and evaluate for appropriateness.
PC-6	Card Creator/Updater & User are equal	Identify any purchase cards in the purchase card master file where the cardholder was created/updated and approved by the same individual.
PC-7	Maximisation of Credit Rebates	Analyze results of metrics associated with the credit card contractual rebates or amenities.
PC-8	Inactive P-Cards / Candidates for deactivation.	Identify any active purchase cards that should perhaps be deactivated.
PC-9	Suspicious Merchants on GSA List	Identify any instances of purchase card transactions made at merchants having the same or similar names or addresses as those on the GSA list of debarred merchants.
PC-10	Critical Data Checks in Transactions	Identify any purchase card transactions having critical data elements that are blank or that deviate from expected values and formats.
PC-11	Restricted Merchant Category Codes (MCC)	Identify any purchase card transactions where the merchant's MCC (merchant category) code is either blocked or included in the restricted MCC code list.
PC-12	Employee Last Name vs Merchant Name	Identify any transactions where the merchant name (or portion thereof) matches an employee's last name.
PC-13	Internal Card Holder Watchlist	Scrutinize any purchase card transactions made by employees who are on the internal cardholder watch list.
PC-14	Convenience Check Transactions vs Employee Names	Identify any convenience checks transactions where the employee's last name is included in the convenience check payee field.
PC-15	Convenience Check Transaction Value Threshold	Identify any convenience check transactions that exceed a specified threshold.
PC-16	P-Card Reported Lost or Stolen	Identify any transactions for purchase cards that were reported as lost or stolen.
PC-17	Whole or .99 Amount Transactions	Identify any whole-dollar purchase card transactions.

Accelerator: Purchasing Cards (2/2)

Test ID	Test Name	Description
PC-18	Repeated Transactions	Identify any transactions where the amount or merchant name matches another transaction within the current month or recent months.
PC-19	Monthly Transaction Limit	Identify any instances of accumulated monthly transactions that exceed the monthly transaction limit.
PC-20	Single Transaction Limit	Identify any transactions that exceed the single transaction limit.
PC-21	Split Transaction Analysis	Perform a split transaction analysis to identifying instances where a purchase card was used at the same merchant two or more times and the total of those transactions exceeds the single purchase limit.
PC-22	P-Card Transactions also Claimed as Expenses (Double Dip)	Identify any purchase card transactions that also appear on that employee's expense report.
PC-23	Illegal Goods or Services Purchased	Identify any purchase card transactions that are for unauthorized or illegal goods or services.
PC-24	Frequent Transactions Close to Single Purchase Limit	Identify any instances where the transaction limit nearly exceeded the single purchase limit on a frequent basis.
PC-25	Incorrect or Fraudulent Taxes	Identify any instances where taxes were inappropriately paid for goods or services purchased with a purchase card.
PC-26	Authorised Transaction Approvals	Compare the delegation of authority (DOA) to each monthly purchase card approval.
PC-27	P-Card Budgets	Compare purchase card transactions to budgeted expenses for P-Card.
PC-28	Unreasonable Review Period	Identify any instances where the timing between employee submission and manager review of monthly purchase card files is suspiciously close together.

Accelerator: Purchase to Pay (1/3)

Test ID	Test Name	Description
P2P-1	Unauthorized Requisition	Analyze purchase orders for unauthorized requisition.
P2P-2	PO Quantity to Requisition History Quantity Reconciliation	Compare purchase order quantities and items to requisition quantities and items.
P2P-3	Purchase Order Recalculation	Perform a recalculation of purchase orders.
P2P-4	Unfulfilled Requisitions	Review unfulfilled requisitions.
P2P-5	Purchase Orders, Invoices, Goods Received 3-Way Match	Match purchase orders and invoices to receiving records (3-way match).
P2P-6	Invoice Recalculation	Perform a recalculation of invoice totals.
P2P-7	Invoice to Receiving Records Match	Investigate invoices unmatched to receiving records.
P2P-8	Goods Receipt without Invoice Across Periods	Investigate goods receipt without invoice after period end.
P2P-9	Returns to Credit Memos Reconciliation	Match returned goods to credit memos.
P2P-10	Credit Memos vs. Vendor Statements	Match the date of credit memos to vendor statements
P2P-11	Credit Memos in Same Period as Returns	Match credit memos to the returns associated with them and verify they are in the same period.
P2P-12	Goods Receipt to Payments	Match receiving records to payments.
P2P-13	Bank Statements to Disbursements	Reconcile bank statements to disbursement records.
P2P-14	Bank Statements and Disbursements Threshold for Cross Period	Compare disbursement dates to bank statement check clearing dates and identify situations where they are in separate periods and exceed a threshold
P2P-15	Employee vs Vendor Details	Match employees to vendor data based on name, address, or bank account.
P2P-16	Prohibited Vendors	Identify payments made to prohibited vendors.
P2P-17	Frequent Changes to Vendor Master (Change Log)	Review frequent changes to vendor master file.

Accelerator: Purchase to Pay (2/3)

Test ID	Test Name	Description
P2P-18	Master Data File Data Quality	Verify critical fields in master file data (i.e. not blanks, entries reasonable).
P2P-19	Review of Supplier Record Alterations	Review supplier records where the "last changed date" field is greater than a date input.
P2P-20	Unused Vendors	Identify active suppliers that have not been used in X years.
P2P-21	Outstanding purchase orders against delivery date	Measure open purchase orders by comparing PO creation date and expected delivery date.
P2P-22	Retrospective purchase orders	Highlight PO's where the goods receipt is backdated from the PO creation date or if the invoice receipt occurs before the PO creation date.
P2P-23	Defined invoice tolerance levels	Tolerance limits determine the variance permitted between purchase order (PO) and invoice price. Appropriate configuration of tolerance limits reduces the number of invoices blocked that require manual release for payment due to minor variances.
P2P-24	Unapproved external supplier invoices	Extract unapproved third party supplier invoices that are blocked or parked beyond 10 calendar days. Both PO based and non-PO based invoices are taken into consideration.
P2P-25	Overdue Invoices	Any invoice that is not processed within its due date is classified as overdue. Overdue invoices expressed as a percentage of total invoices processed.
P2P-26	Outstanding items in T&E suspense accounts	Suspense accounts are used for holding transactions temporarily. Travel & Expense (T&E) items in suspense accounts should be cleared in a timely manner.
P2P-27	Supplier credit notes vs. invoice ratio	This test compares the ratio of supplier credit notes to invoices and flags any unusual or high ratios for further investigation.
P2P-28	Duplicate payments	This test identifies any payments that have been issued more than once based on criteria such as vendor name, invoice number, and payment amount.
P2P-29	Debit amounts	This flag will filter for any records where the transaction is a debit rather than a credit, which could indicate potential errors or fraud.
P2P-30	Split payments	This test identifies instances where large payments may have been broken down into smaller ones to circumvent approval limits or processes.
P2P-31	Match Invoice amount to PO amount	The test verifies if the invoice amount matches the purchase order (PO) amount and flags discrepancies for review.
P2P-32	User Profiles Tests	This set of tests examines user profiles for anomalies such as access rights beyond job requirements, segregation of duties issues, dormant accounts etc.
P2P-33	Same inputter/approver	Flags transactions where the same individual both entered and approved a transaction which could potentially indicate lack of segregation of duties.
P2P-34	Turnover by supplier	Provides an overview of total expenditure per supplier over a specified time period to highlight dominant suppliers and dependency risks.

Accelerator: Purchase to Pay (3/3)

Test ID	Test Name	Description
P2P-35	Unrecorded liabilities	Identifies potential liabilities that have not been recorded in the accounting system by comparing external data sources like contracts with recorded liabilities.
P2P-36	Creditor days	Calculates average number of days taken to pay creditors/suppliers over a given period. High creditor days might indicate cash flow issues while very low days might indicate hurried payments that need review.
P2P-37	Top Monetary Balances	Highlights top vendors based on monetary balances owed, useful in identifying significant business partners or potential concentration risks.
P2P-38	Aging of Creditors	Analyses how long invoices from suppliers have been outstanding by creating an aging report which breaks down creditor balances by due date ranges.
P2P-39	Supplier days to pay	Ranks suppliers based on average time it takes your company to pay their invoices. It can be used to identify delays in payment process or strategic late payments.
P2P-40	Large and unusual transactions	This test flags transactions that are significantly larger or smaller than the norm for review. It also looks for unusual patterns such as sudden spikes or drops in transaction values, frequency, etc.
P2P-41	Even amount transactions	This flag will filter for any records where the approved amount is an exact amount. An optional threshold value can be provided to further filter for any records \geq to the threshold amount.
P2P-42	Benford analysis	This test will provide a Benford analysis breakdown for all provided transaction records. Benford's Law analyses the distribution of digits in a large data set and can be used to identify anomalies which may indicate fraud.
P2P-43	Correct business area	This test checks if the transaction is correctly assigned to the appropriate business area or department based on predefined criteria. Any mismatch is flagged for review.
P2P-44	No expenditure on a contract	Identifies contracts that have no associated expenditure over a defined period. This can highlight underutilised contracts or issues in expense recording.
P2P-45	Expenditure on expired contract	Flags instances where payments are made against contracts that have already expired. This could indicate renewal requirements or potential erroneous payments.

Accelerator: Order to Cash (1/3)

Test ID	Test Name	Description
O2C-1	Outstanding sales orders against expected delivery date	Outstanding sales orders are those that have not been delivered by the expected delivery date. Where expected delivery date is not defined, the measure will be based on sales orders not delivered for more than 30 days.
O2C-2	Customer credit notes vs. invoice ratio	Credit notes correct pricing and quantity discrepancies in sales orders, goods receipt or incorrect billing. Ignore
O2C-3	After date analysis	Cash received after the year end cut-off for each customer.
O2C-4	Top monetary AR balances	Summary of high value debtors at year end.
O2C-5	List of credit AR balances	Summary of all credit balances at year end.
O2C-6	Stratification of accounts receivable invoices/balances	Analysis of AR invoices by amount/frequency by customer.
O2C-7	Turnover Analysis	Analysis of sales by month/product/customer.
O2C-8	Related party balances and transactions	Analysis of transactions/balances by customers.
O2C-9	Unusual AR transactions	Large invoice transactions/VAT anomalies/Intercompany transactions.
O2C-10	Even amount transactions	Identify transactions with a round transaction amount.
O2C-11	Benford analysis	Perform the Benford analysis on the transaction amount.
O2C-12	Sales Order Approver = Creator /Modifier of Customer Mater File	Identify any instances where the employee who approved a sales order is the same employee who created or modified the customer master file record.
O2C-13	Master File Data Quality	Identify any customer master file records having critical data elements that are blank or that deviate from expected values and formats.
O2C-14	Duplicates Customers in Customer Master	Identify any instances of duplicate customers in the customer master file.
O2C-15	Customers on OFAC / Watch Lists	Identify any customers in the customer master file who are also listed on the OFAC list (or any other fraud / watch lists).
O2C-16	Customer Contract Terms	Identify any sales orders that are dated after the contract effective date range.
O2C-17	Segregation of Customer Credit Limit Creator / Modifier and Approver	Identify any instances where the individual who created or modified the customer credit limit record also approved the credit limit record.

Accelerator: Order to Cash (2/3)

Test ID	Test Name	Description
O2C-18	Sales Orders with No Shipping Documents	Identify any sales orders having no corresponding shipping documents.
O2C-19	Unauthorized SO Approvals	Identify any sales orders approved by unauthorized employees.
O2C-20	SO Data Quality	Identify any sales orders having critical elements that are either blank or that deviate from expected values and formats.
O2C-21	Unauthorized Goods Prices	Identify any prices entered or modified by unauthorized employees.
O2C-22	SO Prices vs Customer Pricing Master	Identify any instances where sales order prices differ from prices per the customer pricing master file.
O2C-23	Sales Order Creator = Modifier of Pricing Master File	Identify any instances where the same individual who created the sales order also modified the pricing master file.
O2C-24	Invoice Modifier = Dispatch Note Approver	Identify any instances where the individual who modified the invoice also approved the shipping document.
O2C-25	Invoice Creator = Dispatch Note Approver	Identify any instances where the individual who created the invoice also created or approved the shipping document.
O2C-26	Receipt Uploaded by Unauthorized Employee	Identify any receipts entered or modified by unauthorized individuals.
O2C-27	2-Way Match Invoice and Receipt	Perform a two-way match comparing cash receipts to invoice amount.
O2C-28	Invoice Uploader = Receipt Uploader	Identify any instances where the individual who approved the invoice also received the associated cash receipt.
O2C-29	Aged Receivables Recalculation	Recalculate the receivables aging schedule.
O2C-30	Receivables Uploader/Modifier = Invoice Creator	Identify any instances where the individual who made an adjustment to customer receivables also created or modified the associated invoice.
O2C-31	Receivables Adjustments by Unauthorized Employees	Identify any receivables adjusted by unauthorized individuals.
O2C-32	Sales Returns Fabrication (1)	Identify any instances where the individual who created a sales document also prepared return documents.
O2C-33	Sales Returns Fabrication (2)	Identify any unusual concentrations of credit notes/return authorizations in the subsequent period.
O2C-34	Unusual Discounts	Identify any unusual discounts given to customers.

Accelerator: Order to Cash (3/3)

Test ID	Test Name	Description
O2C-35	Customer Underpayment	Identify any instances of customer underpayment.
O2C-36	Write-Offs Approved by Unauthorised Individual	Review approvals for customer write-offs.
O2C-37	Write-Offs > Threshold Materiality Value	Examine all material write-offs to receivables accounts.
O2C-38	Dispatch Approver Authorisation	Identify any instances where shipping documents were created or approved by unauthorized individuals.
O2C-39	Blanks or Illogical Dispatch Data	Identify any shipping document records having critical data elements that are blank or that deviate from expected values and formats.
O2C-40	SO/AR Reconciliation to Dispatch (Shipments missing SO)	Identify any shipments that are missing sales orders.
O2C-41	SO/AR Reconciliation to Dispatch (Shipping qty vs SO qty)	Perform a two-way match between shipping quantity and sales order quantity.
O2C-42	SO/AR Reconciliation to Dispatch (2-Way Match SR vs I)	Perform a two-way match between shipping record and invoice.

Accelerator: Human Resources (1/2)

Test ID	Test Name	Description
HR-1	Season Tickets	This test verifies if season ticket payments align with job requirements, if there are duplicate payments or excessive amounts paid. It also checks for repayment of excess from leavers and cross-references with company car provision and business mileage claims.
HR-2	Long Service Award	This audit ensures that long service awards are only paid on correct anniversary dates i.e., at 5 years, 10 years etc.
HR-3	Ex Gratia Payments	The aim of this test is to identify patterns and high-value ex-gratia transactions that could indicate anomalies or policy breaches.
HR-4	Bonus Payments Trends	This test identifies patterns and high value bonus transactions to highlight potential issues or discrepancies.
HR-5	Bonus Payment Constraints	Checks whether bonus payments do not exceed more than 5% of gross salary in accordance with company policy.
HR-6	Change to Working Hours	Verifies that employees who reduce their working hours have corresponding reductions in pay. An absence of correlation might indicate fraudulent activity.
HR-7	Annual Reviews Completion	Assesses whether annual performance reviews are being conducted for all employees as per the organization's guidelines.
HR-8	Annual Leave Usage	Ensures that annual leave taken by employees does not exceed the maximum limit and flags cases where no leave has been taken which may indicate a work-life balance issue or inaccuracies in record keeping.
HR-9	Long Term Sick Pay Rules	Evaluates whether long term sick leaves adhere to payment rules based on length of service and date sickness recorded in SAP.
HR-10	Zero Sickness Teams	Identifies teams with no sickness recorded which could indicate under-reporting or unusually healthy behavior.
HR-11	Salary Increases	Checks for salary increases of over 9% from one date to another, which may be above company guidelines.
HR-12	Pay Raises	Evaluates the number and volume of pay raises in a year to ensure they align with company policy and industry standards.
HR-13	Staff Turnover Rates	Analyzes areas or departments with high turnover rates per headcount to identify potential issues related to work environment, management or compensation.
HR-14	Line Manager/ Cost Centers	Identifies anomalies related to line managers and cost centers that might indicate mismanagement or budgeting errors.
HR-15	Company Cars	Examines company car distribution for management necessity or fleet use. Analyzes business mileage, compares train transactions with season tickets and expenses, and checks provision for leavers.
HR-16	Pensions	Verifies if correct contributions have been made and excess amounts haven't been paid. Identifies tax-free lump sum payments and checks contributions for leavers. Compares pension data between Payroll and Pension databases.
HR-17	Hiring and Termination Process in Line with Policy	Through observation and inquiry, verify that hiring and termination processes follow established policies and procedures.

Accelerator: Human Resources (2/2)

Test ID	Test Name	Description
HR-18	Approved Additions to Employee Master File	This test checks if all new additions to the employee master file have been approved by relevant management authority, ensuring compliance with internal controls.
HR-19	Correct Documentation of Hiring and Terminations	The aim is to verify that all hiring and termination processes are adequately documented and completed in a timely manner with appropriate paperwork or electronic forms.
HR-20	Employees in Employee Master Have Evidence of Work	This test verifies that all new employees have records of work activities post their start date, confirming their active status.
HR-21	No Payments After Termination	Checks if terminated employees continue to receive payroll payments beyond their termination dates, which might indicate errors or potential fraud.
HR-22	Termination of Inactive Employees	Verifies that employees not showing any indication of work have been correctly classified as terminated in the system.
HR-23	Pay Rates Changes Are Approved	Ensures all changes to pay rates have received required managerial approvals, maintaining alignment with company policy.
HR-24	Unauthorised Access to Employee Master File	Identifies unauthorized personnel who may have access to the employee master file, helping maintain data integrity and security.
HR-25	Timely Review of Employee Master File	Reviews the employee master file for signs of timeliness such as last review dates on records. Flags active records not reviewed recently.
HR-26	Data Quality Checks	This test carries out quality checks on the data in the employee and payroll master files. It looks for inactive employees, outdated information, blank fields, or values that are out of range or illogical.

Accelerator: General Ledger (1/2)

Test ID	Test Name	Description
GL-1	Reperformance of Trial Balance	This test involves recalculating the movement for each general ledger account to ensure accuracy.
GL-2	Weekend Activity Documents	Identifies transactions that were posted over weekends, which could indicate unusual activity.
GL-3	Public Holiday Activity Documents	Checks for postings made on public holidays, as these may require further investigation.
GL-4	Top Users by Total Document Amount	Determines users or authorizers with significant transaction volumes or values in the general ledger.
GL-5	Profile of 'Hour of Day' When Users Enter Documents	Identifies transactions posted outside usual working hours, potentially highlighting anomalies.
GL-6	Profile of Round Sum Amounts by User	Highlights transactions with round sum amounts that might be indicative of estimated or fraudulent entries.
GL-7	Unusual Dates in Document Date Field	Flags documents with dates outside the financial year, which may suggest errors or irregularities.
GL-8	Documents with Entry Date Before Document Date	Reviews instances where entry date precedes the document date, which could indicate backdating or other discrepancies.
GL-9	Accounts Used Once Within Specified Period	Summarizes postings to accounts within a specified period that have been used only once.
GL-10	Profile of Accounts by Posting Values and Frequency	This test creates a summary profile for each general ledger account based on posting values and frequency, helping to identify patterns or anomalies.
GL-11	Profile of Accounts by Amount Posted	Summarizes postings by each general ledger account based on the amount posted, providing an overview of account activity.
GL-12	Accounts with a Zero Balance	Identifies accounts that have a zero balance at the end of a period, which could indicate inactivity or successful balancing.
GL-13	Comparison Between Raiser and Approver	Flags instances where the same person is both raising and authorizing general ledger postings, potentially indicating insufficient segregation of duties.
GL-14	Postings to Suspense Accounts	Identifies and summarizes postings to suspense accounts, including balances at year-end.
GL-15	One-Sided Journals	Flags journals that only have entries on one side (debits without corresponding credits or vice versa), which could indicate incomplete transactions or errors.
GL-16	Monthly Profile of Document Volumes and Amounts	Provides a summary of posting volumes and amounts by month for trend analysis and seasonality checks.
GL-17	Top Documents by Value	This test identifies the largest transactions in terms of value in order to highlight significant postings that may need additional review or approval.

Accelerator: General Ledger (2/2)

Test ID	Test Name	Description
GL-18	Bottom Documents by Value	This test profiles transactions with small values to ensure all postings, regardless of size, are valid and accurate.
GL-19	Large and Unusual Transactions	Identifies transactions that deviate from usual supplier profiles, which may indicate errors or fraudulent activity.
GL-20	Benford Analysis	Performs a Benford's Law analysis on transaction amounts to detect any irregularities or anomalies in digit patterns.
GL-21	Transactions Impacting Both Balance and P&L Accounts	Flags high-value journals that impact both balance sheet and profit & loss accounts for additional review.
GL-22	Company Code and Cost Centre Match	Checks for any inconsistencies between company codes and cost centre assignments in transactions.
GL-23	Data Quality	This refers to general data quality checks that could include checking for blanks, duplicates, invalid data, and other potential data integrity issues.