General Ledger

ARBUTUS

Drive Your Analytics

SMARTAPP Description	PARAMETERS/USER INPUTS/SELECTIONS *Italics indicate required files.*	REQUIRED FIELDS	OUTPUT
GL01 Fuzzy Duplicates Testing Verifying the uniqueness of transactions.	*GL file* Select up to three fields for exact duplicates testing Select one field for fuzzy duplicates testing Select fuzzy duplicate test: Different, Near, or Similar Specify error limit Specify Levenshtein distance Suppress exact matches option		**Table** All records meeting duplicate requirements.
JE01 Journal Entries Balancing Verifying that GL controls are operating effectively.	*GL file*	• Journal Entry ID • Amount	**Table** All out of balance entries (debits <> credits)
JE02 Journal Entries Duplicates Verifying the uniqueness of journal entries.	*GL file*	• Journal Entry ID	**Table** All instances of duplicate JE IDs.
JE03 Journal Entries Missing Verifying the completeness of journal entries.	*GL file*	• Journal Entry ID	**Table** List of JE IDs missing from the sequence.
JE04 Journal Entries Weekends Identifying possible high-risk journal entries posted on weekends	*GL file* Select start of weekend	• Date	**Table** All JEs posted on weekends, based on user-selected start of weekend (Friday or Saturday).
JE05 Journal Entries Specific Dates Isolating journal entries posted during a specific period.	*GL file* Select start date Select end date	• Date	**Table** All JEs posted within the date range.
JE06 Journal Entries Specific Times Isolating journal entries posted between specific times of day.	*GL file* Select start time Select end time	• Date-Time	**Table** All JEs posted within the time range.
JE07a Journal Entries By User Tallies the number of JEs posted by each user.	*GL file*	• User	**Table** Frequency distribution of number of postings by each user.
JE07b Journal Entries For Users Isolating entries posted by a specific user.	*GL file* Select user(s)	• User	**Table** All entries by selected user.
JE08 Journal Entries From Period Isolating all JEs posted within a specific time period	*GL file* Select start date Select end date	• Date	**Table** All JEs posted within date range.
JE09 Journal Entries From Period by Journal Source Isolating all JEs from a specific period and from a specific source.	*GL file* Select journal source	• Journal Source • Date	**Table** Frequency distribution of JEs by source.
JE10 Journal Entries Account Balances By Journal Source Calculating all JE balances by journal source.	*GL file* Select journal source	• Journal Source • Amount	**Table** Frequency distribution of JEs by source including materiality
JE11 Journal Entries Account Balances For Period Calculating account balances for a specific period.	*GL file* Select start date Select end date	• Journal Entry ID • Amount • Date	**Table** JE balance for specified period.
JE12 Journal Entries Large Amounts Test the accuracy of entries by identifying transactions that may lead to material misstatements.	*GL file* Enter threshold	• Amount	**Table** All postings above the specified threshold.
JE13 Journal Entries With Rounded Amounts Verifying that rarely-occurring round dollar amounts are not present in unexpected proportions.	*GL file*	• Amount	**Table** All JEs with round-dollar amounts.
JE14 Journal Entries Amounts Ending 999 Verifying that rarely-occurring dollar amounts are not present in unexpected proportions.	*GL file*	• Amount	**Table** All JEs with 999 as the dollar ending amount (e.g., "$1,999.32" or "$52,999.06")
JE15 Journal Entries Summary By Account Recalculating account balances	*GL file*	• Amount	**Table** Summary by selected fields including materiality.
JE16 Journal Entries Summary By Account Combinations Calculating totals based on multiple combinations of transaction characteristics.	*GL file* Select two or more fields	• Amount	**Table** Summary by selected fields including materiality.
JE17 Journal Entries With Specific Comments Identifying journal entries that may be considered high-risk due to keywords in comment fields.	GL file Specify comment text; multiple text strings possible	• Comment	**Table** JEs where comment field includes specified text.