

OAG Audit Technology: DataSnippet

Fairfax County Public Schools
Office of Auditor General



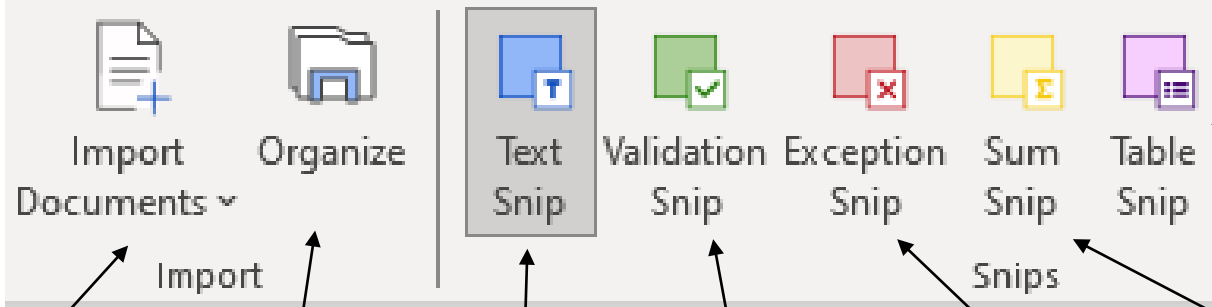
What is DataSnipper?

- *“An intelligent automation platform within Excel that accelerates the speed and quality of audit procedures”*
- Enables users to import audit documentation into an Excel workpaper.
- The tool has a view pane within Excel to view the documentation side-by-side.
- Using various snipping features, users can extract audit data from the documentation and can easily click on a cell to view it within Excel.



datasnipper

What are “Snips”?



Extract and reference a table from source documents into the workpaper.

Import PDF, Word, Excel, or image file source documents.

Sort, organize, and arrange source documents into folders for easier navigation.

Select and reference text in a source document to extract it into a workpaper. Most used function for OAG.

Highlight and reference an area in source documents to show it meets requirements.

Highlight and reference area in source documents to show an exception.

Select and reference two or more numbers from source documents to be totaled together in the same cell.

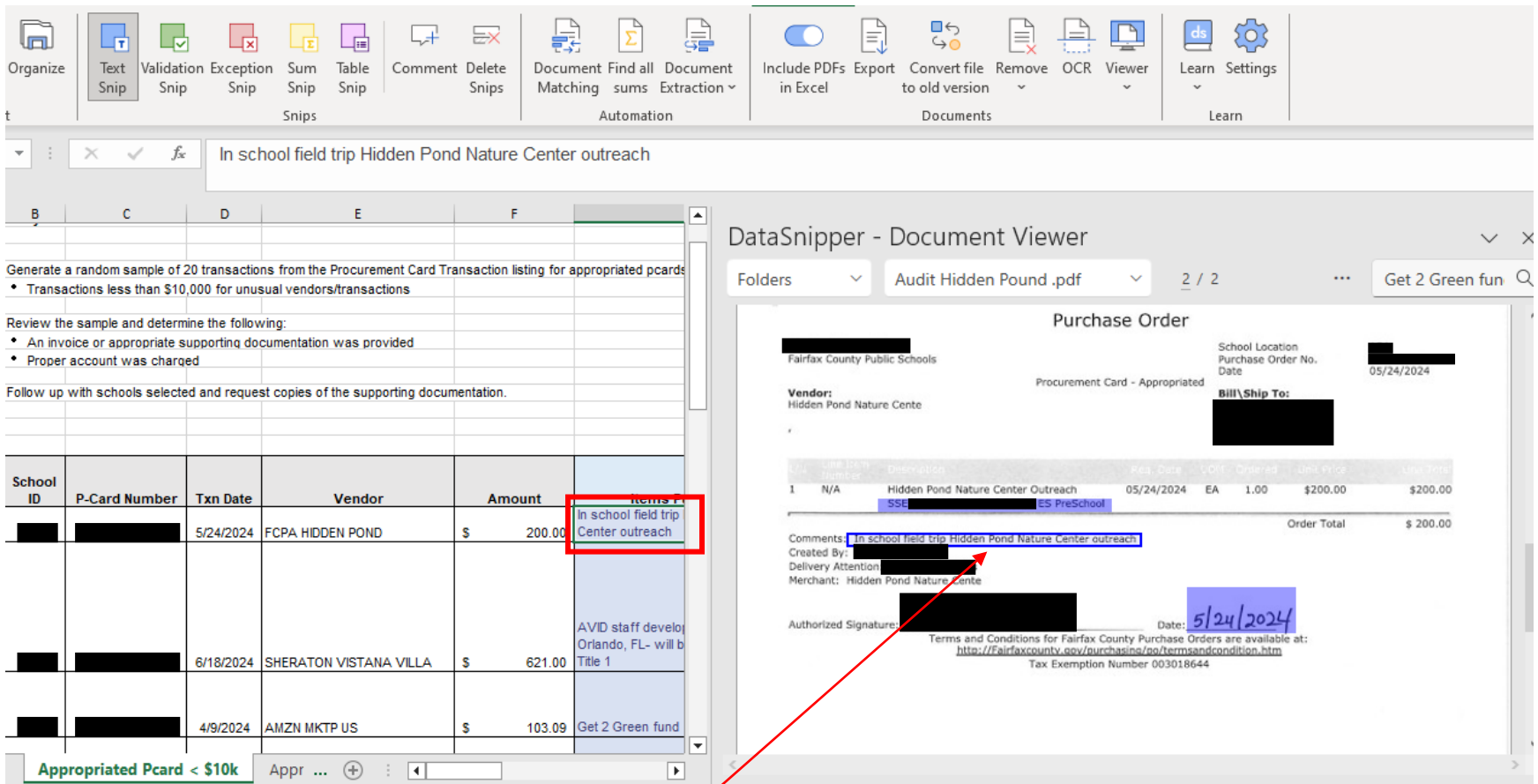
DataSnipper and School Audits



- OAG has primarily been using the tool to assist with school audits, namely:
 - **Continuous Monitoring:** LSAF/appropriated procurement card transactions, check disbursement, cash receipts, and voided transactions.
 - **Local School Activity Funds:** Activity fund deficit balance testing, bank reconciliation validation.



Use Case: Continuous Monitoring (Text Snip)

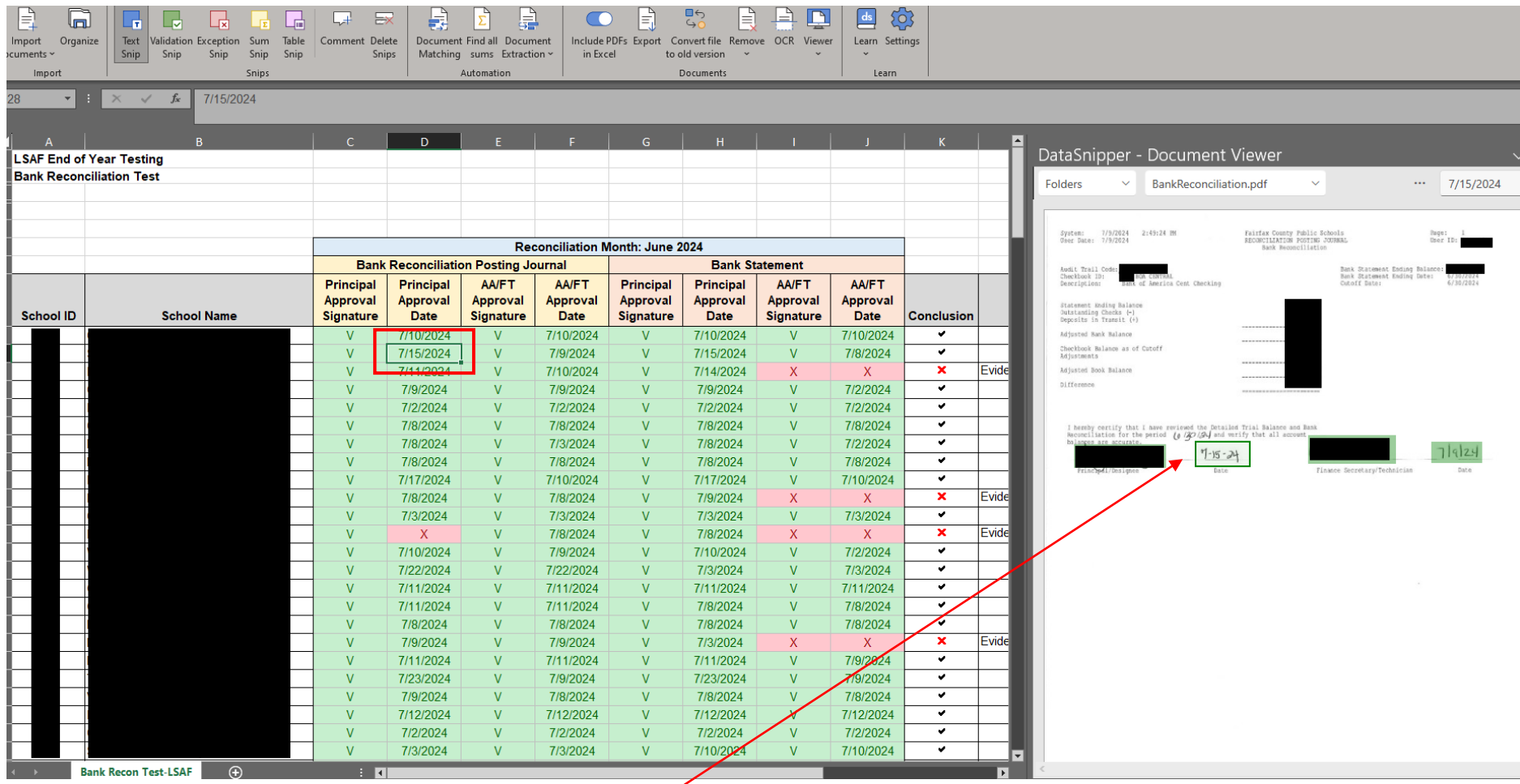


The screenshot shows the Microsoft Excel interface with the DataSnipper Document Viewer overlay. The Excel ribbon includes 'Text Snip', 'Validation Snip', 'Exception Snip', 'Sum Snip', 'Table Snip', 'Comment', 'Delete Snips', 'Document Matching', 'Find all sums', 'Document Extraction', 'Include PDFs in Excel', 'Export', 'Convert file to old version', 'Remove', 'OCR', 'Viewer', 'Learn', and 'Settings'. The active document is 'Audit Hidden Pound .pdf'. The Excel table below shows transaction data with a red box highlighting the 'Items' column for the first row.

School ID	P-Card Number	Txn Date	Vendor	Amount	Items
[REDACTED]	[REDACTED]	5/24/2024	FCPA HIDDEN POND	\$ 200.00	In school field trip Center outreach
[REDACTED]	[REDACTED]	6/18/2024	SHERATON VISTANA VILLA	\$ 621.00	AVID staff develop Orlando, FL- will b Title 1
[REDACTED]	[REDACTED]	4/9/2024	AMZN MKTP US	\$ 103.09	Get 2 Green fund

Clicking and dragging over text within source documents will automatically fill cells in the workpaper with recognized text without requiring manual input, thanks to Optical Character Recognition (OCR).

Use Case: LSAF Bank Reconciliation Testing (Validation Snip)



LSAF End of Year Testing
Bank Reconciliation Test

Reconciliation Month: June 2024										
Bank Reconciliation Posting Journal					Bank Statement					
School ID	School Name	Principal Approval Signature	Principal Approval Date	AA/FT Approval Signature	AA/FT Approval Date	Principal Approval Signature	Principal Approval Date	AA/FT Approval Signature	AA/FT Approval Date	Conclusion
		V	7/10/2024	V	7/10/2024	V	7/10/2024	V	7/10/2024	✓
		V	7/15/2024	V	7/9/2024	V	7/15/2024	V	7/8/2024	✓
		V	7/14/2024	V	7/10/2024	V	7/14/2024	X	X	✗ Evid
		V	7/9/2024	V	7/9/2024	V	7/9/2024	V	7/2/2024	✓
		V	7/2/2024	V	7/2/2024	V	7/2/2024	V	7/2/2024	✓
		V	7/8/2024	V	7/8/2024	V	7/8/2024	V	7/8/2024	✓
		V	7/8/2024	V	7/3/2024	V	7/8/2024	V	7/2/2024	✓
		V	7/8/2024	V	7/8/2024	V	7/8/2024	V	7/8/2024	✓
		V	7/17/2024	V	7/10/2024	V	7/17/2024	V	7/10/2024	✓
		V	7/8/2024	V	7/8/2024	V	7/9/2024	X	X	✗ Evid
		V	7/3/2024	V	7/3/2024	V	7/3/2024	V	7/3/2024	✓
		V	X	V	7/8/2024	V	7/8/2024	X	X	✗ Evid
		V	7/10/2024	V	7/9/2024	V	7/10/2024	V	7/2/2024	✓
		V	7/22/2024	V	7/22/2024	V	7/3/2024	V	7/3/2024	✓
		V	7/11/2024	V	7/11/2024	V	7/11/2024	V	7/11/2024	✓
		V	7/11/2024	V	7/11/2024	V	7/8/2024	V	7/8/2024	✓
		V	7/8/2024	V	7/8/2024	V	7/8/2024	V	7/8/2024	✓
		V	7/9/2024	V	7/9/2024	V	7/3/2024	X	X	✗ Evid
		V	7/11/2024	V	7/11/2024	V	7/11/2024	V	7/9/2024	✓
		V	7/23/2024	V	7/9/2024	V	7/23/2024	V	7/9/2024	✓
		V	7/9/2024	V	7/8/2024	V	7/8/2024	V	7/8/2024	✓
		V	7/12/2024	V	7/12/2024	V	7/12/2024	V	7/12/2024	✓
		V	7/2/2024	V	7/2/2024	V	7/2/2024	V	7/2/2024	✓
		V	7/3/2024	V	7/3/2024	V	7/10/2024	V	7/10/2024	✓

Using the Validation Snip allows OAG to tie verified attributes back to the source documents. Clicking on any cell with a snip automatically pulls up the referenced document. This keeps workpapers organized by housing all referenced documents in the file, increasing our efficiency while decreasing time needed for reviews.



Benefits to OAG

- OAG receives a large amount of documentation each year from the ~200 schools in the county.
 - Documentation is cross-referenced directly in workpapers.
 - Information is validated more efficiently.
 - Streamlined review process.
- Use text-snip to automatically recognize words through OCR.
 - Increased efficiency through decreased manual input.

OCR (Optical Character Recognition): a technology that can convert text from a scanned document (handwritten or typed) into a machine-readable format.