Sample Command – Record Sampling

Used For

To select a random sample of records of a specified size from a population or subpopulation.

When Used

Whenever the auditor wants to select a random sample of records using ACL. If you want a random sample of dollars instead of records, see Sample Command – MUS Sampling Reference materials.

Examples

- Select a random sample of purchase transactions to perform a test of control for proper authorization.
- Select a random sample of inventory items to perform price testing.

When using the Record Sampling command, the table must be organized consistently with your sampling needs. For example, when sampling sales transactions the auditor may want to exclude sales returns. Use a filter before running the Sampling command and extract the filtered data to a new table from which you wish to sample.

Illustration of Calculating the Sample Size for Record Sampling

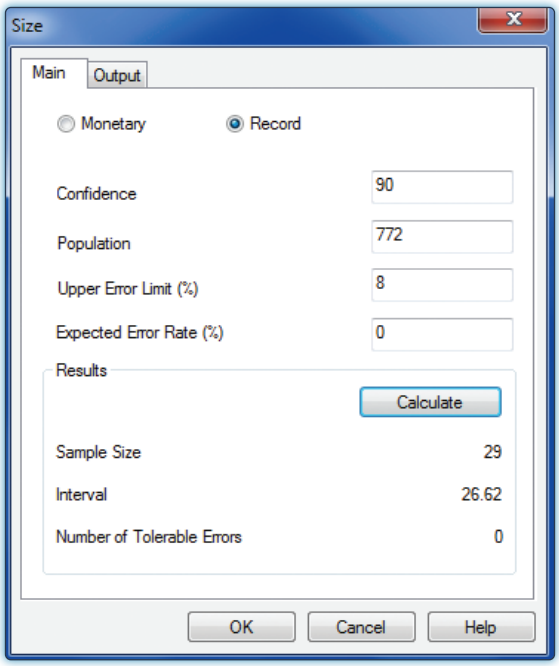
Following is an example from an audit program: Select a sample of accounts receivable transactions from the Trans table in the AR_Test_Scripts subfolder in the Accounts_Receivable_Audit folder in the Sample_Project for control testing. The auditor's desired confidence level is 90%, the tolerable exception rate is 8%, and the excepted exception rate is zero. The following information is needed to determine sample size using record sampling:

1. Specify the desired confidence level for the test.
2. Enter the number of records in the population. (Identified from record count at the bottom of the screen.)
3. Enter the upper error limit (tolerable exception rate).
4. Enter the expected error rate.

Click Sampling → Calculate Sample Size to open the Sample command dialog. Select the record radio button if not already selected.

5. Calculate the required sample size on the adjusted population using the indicated parameters.

Based on the sample parameters, you should calculate a sample size of 29.

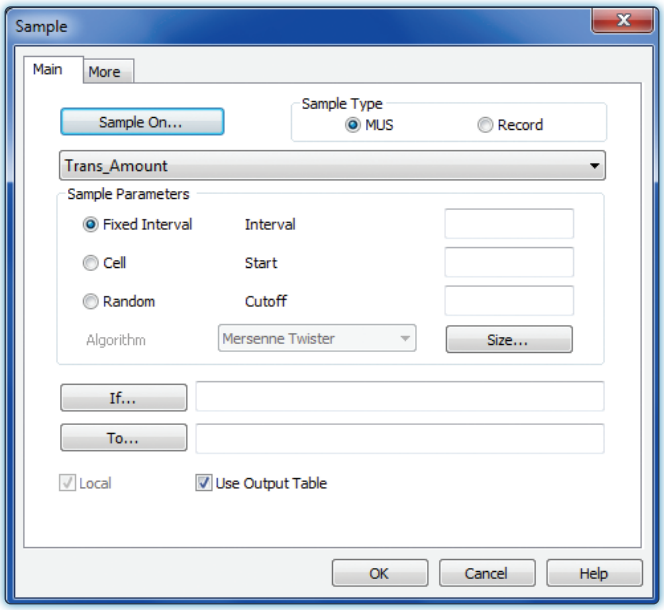


Click OK to close the Size window.

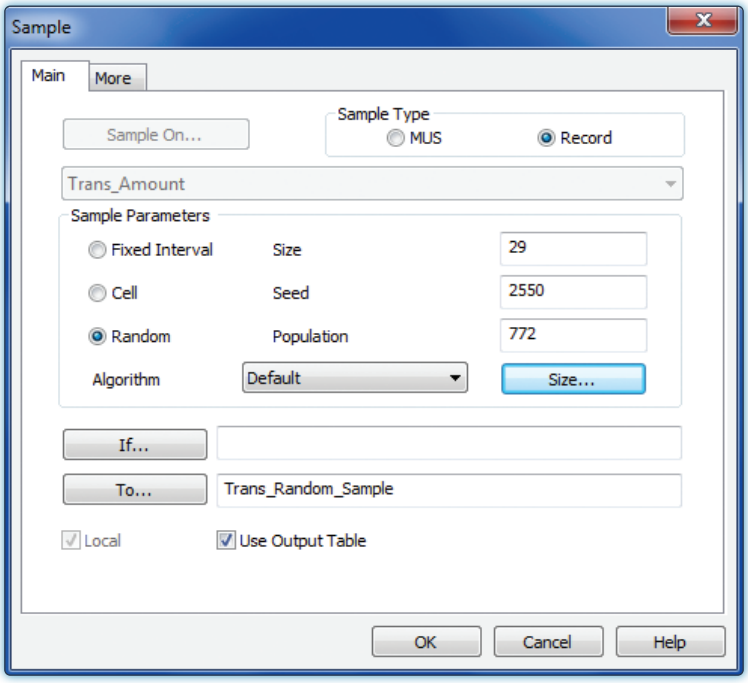
Select Sample

For record sampling, the auditor normally desires a random sample of the population items.

Click Sampling → Sample to open the Sample command dialog.



- *Click the Record radio button for Sample Type and the Random radio button for Sample Parameters unless they are already selected as defaults.*
- *Type the desired sample size for the population stratum in the Size box and any seed number between 1 and 9,999 in the Seed box to assure a random start.* Use 2550 for the example.
- *Enter an output table name in the To box to save the random selection.*



- *Click OK to run the Sample Records Command.*

Command Results

The output table includes the sample selected in records. An example of a typical record sampling table created with the Sampling command is illustrated at the top of the following page.

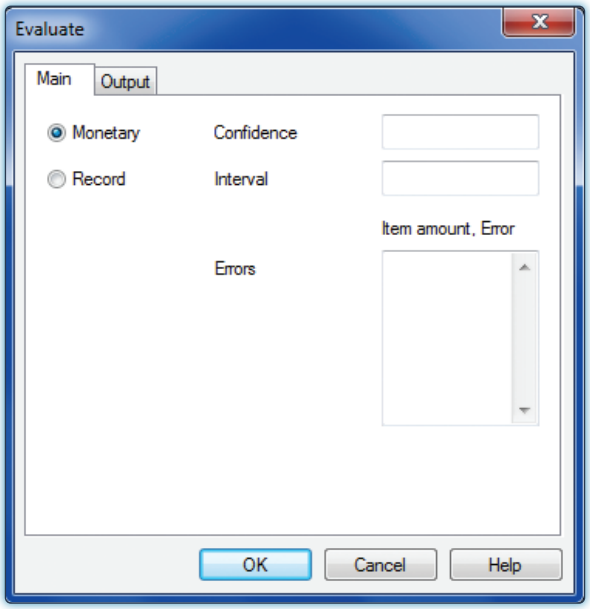
Trans_Random_Sample

	Cust_Number	Invoice_Date	Due_Date	Ref_No	Trans_Type	Trans_Amount
1	065003	08/31/2018	11/29/2018	213248	IN	874.97
2	516372	08/31/2018	09/30/2018	213285	CN	-80.74
3	262001	09/15/2018	03/14/2018	213436	IN	1189.11
4	925007	09/28/2018	03/27/2018	213644	IN	1189.11
5	501657	10/06/2018	11/05/2018	213755	CN	-18.58
6	778088	10/14/2018	01/12/2018	213823	IN	580.87
7	262001	10/16/2018	11/15/2018	213837	IN	590.96
8	811002	10/22/2018	11/21/2018	213910	CN	-10.90
9	230575	10/22/2018	11/21/2018	213920	IN	24.86
10	065003	10/23/2018	11/22/2018	213925	IN	1108.74
11	516372	11/02/2018	12/02/2018	214003	IN	520.87
12	262001	11/04/2018	12/04/2018	214020	IN	377.37
13	207275	11/04/2018	12/04/2018	214040	IN	1546.15
14	262001	11/05/2018	05/04/2018	214036	IN	1717.61
15	065003	11/09/2018	02/07/2018	214067	IN	810.37
16	264629	11/09/2018	12/09/2018	214068	IN	146.76
17	297397	11/18/2018	12/18/2018	214139	IN	48.92
18	262001	11/19/2018	12/19/2018	214149	IN	903.51
19	925007	11/19/2018	12/19/2018	214152	IN	1723.45
20	176437	11/23/2018	12/23/2018	214184	CN	-182.08
21	376005	11/26/2018	12/26/2018	214193	IN	526.05
22	925007	11/30/2018	12/30/2018	214219	IN	1495.75
23	516372	12/01/2018	12/31/2018	214236	IN	1379.43
24	516372	12/03/2018	01/02/2018	214270	CN	-33.81
25	176437	12/02/2018	11/19/2018	213872	PM	-1203.07
26	836004	12/08/2018	01/07/2018	214307	IN	871.55
27	501657	12/04/2018	10/21/2018	213572	PM	54.66
28	376005	12/09/2018	01/08/2018	214359	IN	514.62
29	297397	12/09/2018	01/08/2018	214367	IN	539.96

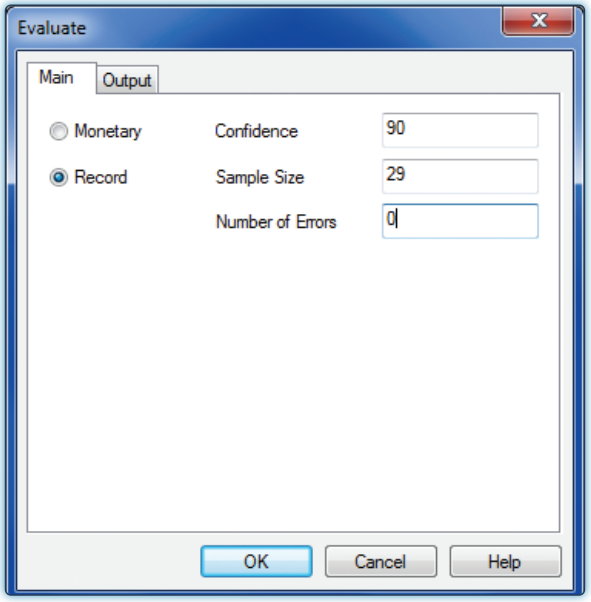
Evaluate Errors in Record Sampling

To evaluate the errors in record sampling, use the following steps.

- *Click Sampling → Evaluate Error.*



- *Click the Record radio button if it has not already been selected.*
- *Enter the confidence level for the test.* (90 in this example.)
- *Enter the sample size.* (Use 29 for the example.)
- *Enter the number of errors.* (Use 0 for the example.)
- *Click OK to run the command.*



ACL calculates the upper error limit. Note that the limit will be less than the tolerable rate if the error rate in the sample is equal to or less than the error rate used to plan the sample if the auditor selects a sample size equal to or larger than the sample size determined in the planning the sample.