

### **Used For**

STRATIFY COMMAND

To accumulate numeric information in a designated field for each stratum in a table or on a key field in a table that meets a certain condition.

### When Used

Whenever the auditor wants to know the information about strata in a table as stated above. Auditors often stratify the same field repeatedly by using a different number of strata and strata criteria until the values in each stratum correspond to the auditor's needs.

### **Examples**

- Stratify year-end accounts receivable into meaningful groups (\$0 to \$5,000; \$5,001 to \$10,000; \$10,001 to \$25,000, etc.).
- Stratify transactions by amount for a specific vendor.

# **TASK #1** — Stratify a Key Field in the Table

#### **Steps**

Because the Stratify Command requires you to enter a minimum and maximum value for the field you choose to stratify, first run the Statistics command on the key field before executing the Stratify command.

- Select the numeric or date field(s) you want to generate statistics on by clicking on the line(s) containing the field name(s). Use the Shift or Control key to select more than one field.
- Click OK.
- Close the Statistics command results portion of the window.
- Click Analyze → Stratify to open the Stratify command dialog. Each numeric field in the table is listed in the Stratify On drop-down list box. (See the top of the following page.)

	Stratify On					Minimum	14.88
voice_Amount					•	Maximum	56767.20
	Subtotal Fields					Intervals	10
Name	Title	Start	Category	Length	Di	Free	-
Unit_Cost	Unit_Cost	145	N	9	2		
Quantity	Quantity	58	N	8	0		
Invoice_Amount	Invoice_Amount	1	N	20	2		
III					•		

Use the Stratify On drop-down arrow to choose the name of the field you want to stratify.

You must decide whether to accept the default setting for fixed intervals strata or decide your own intervals. The latter option is called Free. Free intervals allow you to customize the intervals you prefer, with or without equal intervals.

- If you want fixed intervals, decide whether to accept or change the minimum strata value, maximum strata value, and number of intervals. Change any or all of these if you choose.
- If you want a different number of intervals other than the default of ten, enter a new number in the Intervals box. If you want to suppress all items outside the minimum and maximum values, click the More tab, then click the Suppress Others check box. Otherwise, skip this step.
- If you want free intervals, click the Free radio button and enter the intervals you want in the box to the right. For each stratum except the lowest and highest strata, enter the end point of the stratum without commas or other notations. For the lowest and highest strata, enter the starting value each stratum. For example, entering 2000, 3000, 6000, and then 8000 provides the following strata: items less than \$2,000, items between \$2,000 and \$2,999, items between \$3,000 and \$5,999, items between 6,000 and \$8,000, and items over \$8,000. See the illustration at the top of the following page.

STRATIFY COMMAND

	Stratily Off					Maximum		
nvoice_Amount	Subtotal Fields					Intervals		
Name	Title	Start	Category	Length	D	Free	2000 3000	-
Unit_Cost	Unit_Cost	145	N	9	2		6000	
Quantity	Quantity	58	N	8	0		0000	
Invoice_Amount	Invoice_Amount	1	Ν	20	2			
•					Þ.			-
¥								

Ś

Click OK to run the Stratify command.

9

## **Command Results**

The command results show information for each stratum: record count, percent of the total record count, total amount, and percent of the total amount. An example of Stratify command results is shown below.

As of: 02 Command: 51	/16/2017 13: RATIFY ON I	24:00 nvoice Amount FRE	<u>E 2000,3000,6000</u>	),8000 TO SCREEN
Table: AP	_Trans			
Minimum encount Maximum encoun	ered was 14 tered was 56	.88 5,767.20		
Invoice_Amou	Int Count	Percent of Count	Percent of Field	Invoice_Amount
<2,000.00	75	73.53%	16.2%	45,128.15
2,000.00 - 2,99	9.99 9	8.82%	7.76%	21,625.25
3,000.00 - 5,99	9.99 7	6.86%	11.71%	32,615.51
6,000.00 - 8,00	0.00 4	3.92%	10.6%	29,548.42
>8,000.00	7	6.86%	53.73%	149,724.00
Totals	102	100%	100%	278 641 33

# **TASK # 2** — Stratify a Key Field in a Table for Records that Meet aCertain Condition

The Stratify command can also be used with a filter to isolate certain records. An example is to run a conditional command to isolate all transaction amounts for a specific vendor. Do the following to run a conditional Stratify command:



Complete all steps in Task #1 for Stratify, except do not Click OK to run the command. Click the If box.

Expression Builder - Stra	itify: If				X
Expression					
1				*	Verify
				Ŧ	Save As
Available Fields				Functions	
Name	Title	Start	= <> And + -	All	•
Vendor_Number	Vendor_Number	66	< > Or * /	ABS( number )	
Vendor_Name	Vendor_Name	74	<= >= Not ^ ()	AGE( date/datetin	ne/string <,cutoff_date>)
Vendor_City	Vendor_City	120	Date & Time	ASCII(character)	
Unit_Cost	Unit_Cost	145	Filters	AT( occurence_nu	m , search_for_string , withi
Quantity	Quantity	58		BIT(byte_location	nin, max )
Product_Number	Product_Num	49		BLANKS( count )	
Invoice_Number	Invoice_Number	31		CDOW( date/date	time , length )
Invoice_Date	Invoice_Date	21		CHR( number )	
Invoice_Amount	Invoice_Amount	1	Variables	CLEAN( string <, e CMOY( date/date	time , length )
< <u> </u>		4	ABS1 AVERAGE1 COUNT1 HIGH1 LOW1 T	COS( radians ) CTOD( string/num CTODT( string/num CTOT( string/num	ber <,format>) mber <,format>) ber )
From Table				V Paste Parame	ters
AP_Trans			T	ОК	Cancel Help

- Build the filter in the If box and click OK. For guidance using the Expression box, see the Filters section of the Reference material.
- If you want to suppress all items outside the minimum and maximum values, click the Suppress Others check box. Otherwise, skip this step.
- Click OK to run the Stratify command with a condition.

### **Command Results**

The command results show statistical information for the records that meet the specified condition. An example of command results for a conditional Stratify command is illustrated at the top of the following page.

STRATIFY COMMAND

As of:	02/16/201	7 13:27	:00		
Command:	STRATIFY	ON Inv	oice Amount INTER	VALS 10 IF Vendor	Number = "11663"
Table:	AP_Trans				
Condition:	Vendor N	umber =	"11663" (4 records	matched)	
Animum enco Aaximum enco	ountered wa	as 31.68 as 4,87	0.83	Devent of Field	T
Invoice_A	mount	Count	Percent of Count	Percent of Field	Invoice_Amount
14.88 - 5,690	0.11	4	100%	100%	6,666.39
5,690.12 - 1	1,365.34	0	0%	0%	0.00
11,365.35 - 3	17,040.57	0	0%	0%	0.00
17,040.58 - 2	22,715.80	0	0%	0%	0.00
22,715.81 - 2	28,391.03	0	0%	0%	0.00
28,391.04 - 3	34,066.27	0	0%	0%	0.00
34,066.28 - 3	39,741.50	0	0%	0%	0.00
39,741.51 - 4	45,416.73	0	0%	0%	0.00
45,416.74 - !	51,091.96	0	0%	0%	0.00
51,091.97 - !	56,767.20	0	0%	0%	0.00
			1000/	1000/	C CCC 20

# TASK #3 — Stratify All Records in a Table by a Character Field

The Stratify command can also be used with a filter to stratify certain records by classification. An example is to run a conditional command to stratify all transaction amounts in each of several districts. Do the following to run a conditional stratify command for each unique item in a character field.

## Steps

- Before running the Stratify command in a table by a character field, you must first sort the table, by the character you select, into a new table. See the Reference material for the Sort command. You will then do the Stratify command on the new table.
  - Complete all steps in Task #1 for Stratify, except do not Click OK to run the command.
- *Click the More tab to open the More window.* (See illustration that follows.)

Stratify Main More Output	×
Scope  All First Next Suppress Others Break Append To Existing File Use Output Table	
	OK Cancel Help



Select the field you want to classify by and make sure it is included in the Selected Fields box.

Ę

STRATIFY COMMAND

Click OK to return to the Main command dialog.

Click OK to run the Stratify command, organized by a character field.

### **Command Results**

The command results show a separate stratification for each unique item in the character field you selected. (See the following illustration.)

As of: 02/16/2	2017 13:	38:32		
ommand: STRATI	FY ON I	nvoice Amount SUB	TOTAL Invoice Ar	nount FREE 2000,3
Table: Sort_By	_Vendo	r_Number		
/endor_Number: 1	0025 Count	Descent of Count	Descent of Field	Invoice Amount
2 000 00	count	Percent of Count	A 25%	2 590 20
2,000.00		00%	4.33%	2,300.39
2,000,00 - 2,999,99	0	0%	0%	0.00
3,000.00 - 5,999.99	0	0%	0%	0.00
<u>6,000.00 - 8,000.00</u>	0	0%	0%	0.00
>8,000.00	1	20%	95.65%	56,767.20
lotals	5	100%	100%	59,347.59
/endor_Number: 1 Invoice_Amount	0101 Count	Percent of Count	Percent of Field	Invoice_Amount
/endor_Number: 1 Invoice_Amount <2,000.00	0101 Count 3	Percent of Count	Percent of Field	Invoice_Amount 691.04
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99	0101 Count 3 0	Percent of Count 100% 0%	Percent of Field 100% 0%	Invoice_Amount 691.04 0.00
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99	0101 Count 3 0	Percent of Count 100% 0% 0%	Percent of Field 100% 0%	Invoice_Amount 691.04 0.00 0.00
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00	0101 Count 3 0 0	Percent of Count 100% 0% 0%	Percent of Field 100% 0% 0%	Invoice_Amount 691.04 0.00 0.00 0.00
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00 Totals	0101 Count 3 0 0 0 0 3	Percent of Count 100% 0% 0% 100%	Percent of Field 100% 0% 0% 0% 100%	Invoice_Amount 691.04 0.00 0.00 0.00 691.04
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00 Totals	0101 Count 3 0 0 0 3	Percent of Count 100% 0% 0% 100%	Percent of Field 100% 0% 0% 100%	Invoice_Amount 691.04 0.00 0.00 0.00 691.04
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00 Totals /endor_Number: 1	0101 Count 3 0 0 0 3 0 0134	Percent of Count 100% 0% 0% 100%	Percent of Field 100% 0% 0% 100%	Invoice_Amount 691.04 0.00 0.00 0.00 691.04
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00 Totals /endor_Number: 1 Invoice_Amount	0101 Count 3 0 0 0 3 0 0134 Count	Percent of Count 100% 0% 0% 100% Percent of Count	Percent of Field 100% 0% 0% 100% Percent of Field	Invoice_Amount 691.04 0.00 0.00 691.04 Invoice_Amount
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00 Totals /endor_Number: 1 Invoice_Amount <2,000.00	0101 Count 3 0 0 0 3 0 0 3 0 134 Count 4	Percent of Count 100% 0% 0% 100% Percent of Count 80%	Percent of Field 100% 0% 0% 100% Percent of Field 16.51%	Invoice_Amount 691.04 0.00 0.00 691.04 Invoice_Amount 3,735.28
/endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00 Totals /endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99	0101 Count 3 0 0 0 3 0 134 Count 4 0	Percent of Count 100% 0% 0% 100% Percent of Count 80% 0%	Percent of Field 100% 0% 0% 100% Percent of Field 16.51% 0%	Invoice_Amount 691.04 0.00 0.00 691.04 Invoice_Amount 3,735.28 0.00
/endor_Number: 1 Invoice_Amount <2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00 Totals /endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99	0101 Count 3 0 0 0 3 0 134 Count 4 0 0	Percent of Count 100% 0% 0% 100% Percent of Count 80% 0%	Percent of Field 100% 0% 0% 100% Percent of Field 16.51% 0%	Invoice_Amount 691.04 0.00 0.00 691.04 Invoice_Amount 3,735.28 0.00 0.00
/endor_Number: 1 Invoice_Amount <2,000.00 - 2,999.99 3,000.00 - 5,999.99 6,000.00 - 8,000.00 Totals /endor_Number: 1 Invoice_Amount <2,000.00 2,000.00 - 2,999.99 3,000.00 - 5,999.99	0101 Count 3 0 0 3 0 134 Count 4 0 0 0 0	Percent of Count 100% 0% 0% 100% Percent of Count 80% 0% 0% 0%	Percent of Field 100% 0% 0% 100% Percent of Field 16.51% 0% 0%	Invoice_Amount 691.04 0.00 0.00 691.04 Invoice_Amount 3,735.28 0.00 0.00