



“Identificación de Registros a través de Palabras Claves”

21 Enero 2023

Henry Bautista, CPA-RD, CIA



Henry Bautista ha asesorado empresas nacionales y globales durante 30 años a través de actividades de auditoría interna, mejora de procesos de negocios y asesoría en el cumplimiento de Sarbanes Oxley (SOX). Su experiencia internacional ante empresas globales le han convertido en un asesor de empresas con habilidad multicultural con conocimiento en diversos sectores económicos, como lo son: Automotriz, Consumo, Manufactura, Inmobiliario, Hotelero, Servicios y ONGs.

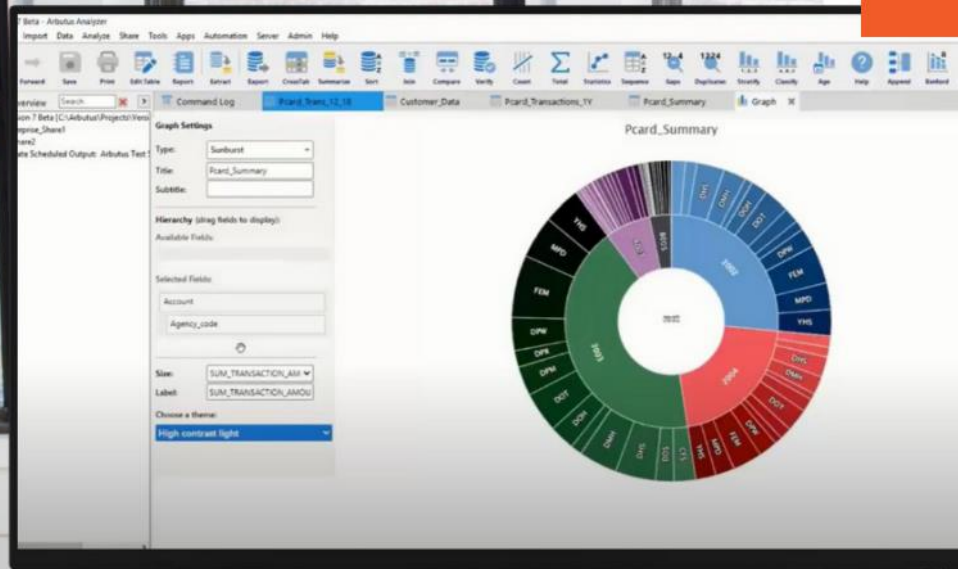
Sr. Bautista es graduado con honores de la escuela de contabilidad y auditoría, de la Universidad Nacional Pedro Henríquez Ureña (UNPHU) en Santo Domingo, República Dominicana. En su lista de empresas que ha colaborado a nivel internacional incluyen: Accimetric, EY México, EY Oficina Chicago, KPMG México, Arthur Andersen México, Arthur Andersen Argentina, Maxion Wheels (Iochpe-Maxion), Despacho AF & Asociados, y la firma Job, Báez, Soto & Asociados. A través de estas firmas, asesoró empresas localizadas en los siguientes países: Alemania, Argentina, Brasil, Costa Rica, El Salvador, Estados Unidos, Guatemala, India, México, Puerto Rico, República Dominicana, Sudáfrica y Turquía.

Sr. Bautista es auditor interno certificado por el Instituto de Auditores Internos en Estados Unidos y por el Instituto Mexicano de Auditores Internos. Adicionalmente, participa en diversas actividades profesionales en CAINTRA Nuevo León, el Colegio de Contadores Públicos de Guadalajara y el Instituto de Contadores Públicos de Nuevo León.

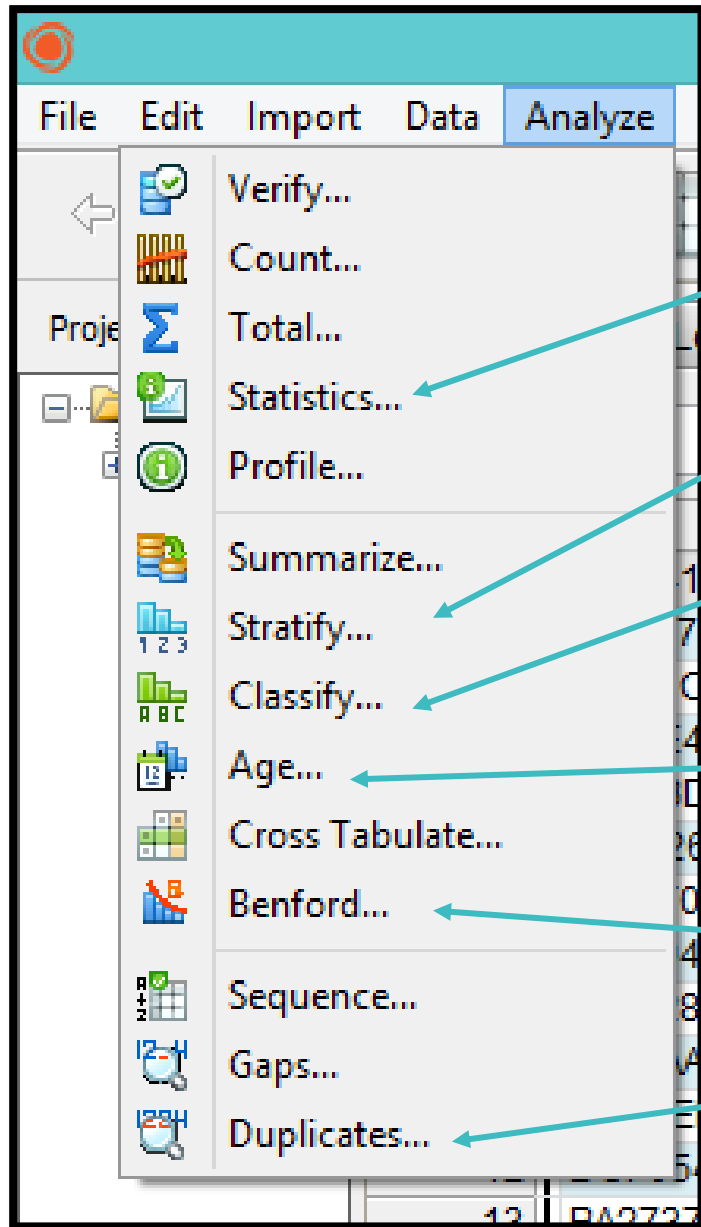
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ARBUTUS ANALYTICS



Funcionalidades de Arbutus



Estadística

Estratificación de Datos

Clasificación de Datos

Antigüedad

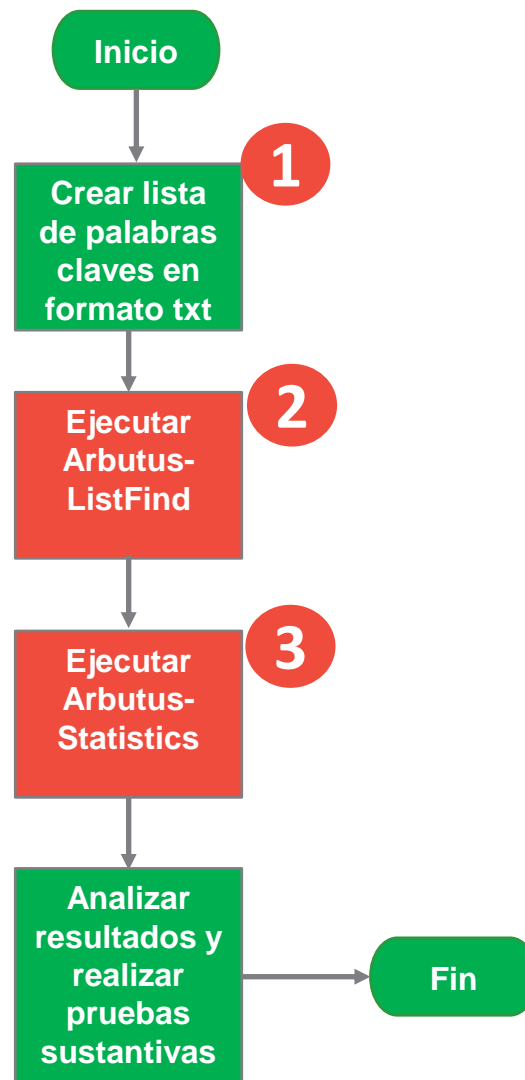
Prueba de Benford

Detección potencial duplicado

Identificación de Registros a través de Palabras Claves

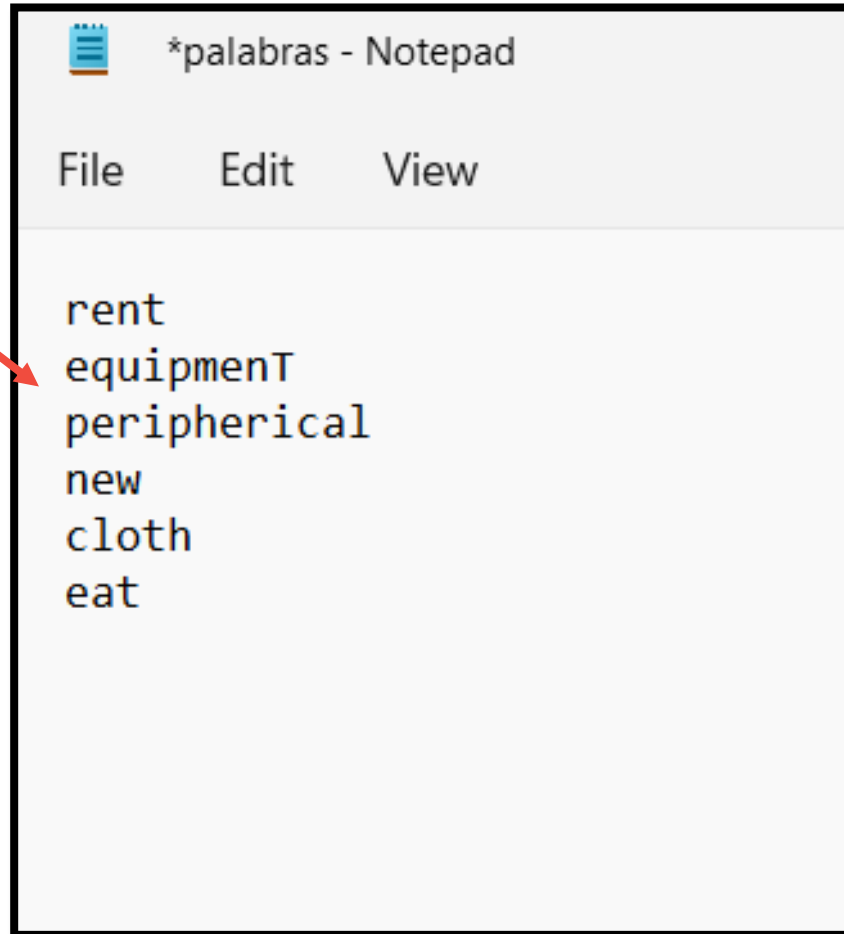
Paso por Paso

Representación gráfica del proceso para ejecutar la prueba analítica de identificación de registros a través de palabras claves.



Crear lista de palabras claves

1



2

Edit Import Data Analyze Tools Apps Automation Server Admin Help



Command Log Purchase_Card_Transactions

LISTFIND("C:\Users\holah\Downloads\palabras.txt",MCC_DESCRIPTION)

Smart Search

	OBJECTID	AGENCY	TRANSACTION_DATE	ANSACTION_AMOUNT	VENDOR_NAME	VENDOR_STATE_PROVIN	MCC_DESCRIPTION
34992	34992	Department of Youth Rehabilitation Services	2010-03-30T00:00:00.000Z	500.00	BUNN BUILDERS & ENGINE	DC	Genl Contractors-Residential, and Commercial
34993	34993	Department of Youth Rehabilitation Services	2010-03-30T00:00:00.000Z	1099.98	BUNN BUILDERS & ENGINE	DC	Genl Contractors-Residential, and Commercial
34994	34994	Department of Youth Rehabilitation Services	2010-03-29T00:00:00.000Z	338.45	HEARTLINE FITNESS SYST	MD	Sporting Goods Stores
34995	34995	Department of Youth Rehabilitation Services	2010-03-29T00:00:00.000Z	102.50	BOSCH SECURITY SYSTEMS	NY	Business Services Not Elsewhere Classified
34996	34996	Department of Health	2010-03-29T00:00:00.000Z	1200.00	NABWEB ORG	DC	Data Processing Services
34997	34997	Office of the State Superintendent of Education	2010-03-29T00:00:00.000Z	198.86	LASER ART INC	DC	Stationery, Office & School Supply Stores
34998	34998	DC Public Library	2010-03-31T00:00:00.000Z	258.00	ACT*MID-ATLANTIC ADA	CA	Business Services Not Elsewhere Classified
34999	34999	Metropolitan Police Department	2010-03-30T00:00:00.000Z	7.96	WHOLEFDS BOCA 10130 Q99	FL	Grocery Stores, Supermarkets
35000	35000	Metropolitan Police Department	2010-03-30T00:00:00.000Z	27.72	CHEESECAKE BOCA RATON	FL	Eating Places, Restaurants
35001	35489	District Department of Transportation	2010-03-31T00:00:00.000Z	14.82	TRAVEL INSURANCE POLIC	VA	Insurance Sales, Underwriting, and Premiums
35002	35490	District Department of Transportation	2010-03-30T00:00:00.000Z	329.40	USAIRWAY 03723836919261	AZ	U.S. Air
35003	35491	District Department of Transportation	2010-03-30T00:00:00.000Z	424.10	USAIRWAY 03723837034890	AZ	U.S. Air
35004	35492	Office of the Attorney General	2010-04-01T00:00:00.000Z	-150.00	DC BAR	DC	Charitable And Social Service Organizations
35005	35493	Office of Human Rights	2010-03-30T00:00:00.000Z	44.42	STANDARD OFFICE SUPPLY	DC	Stationery, Office & School Supply Stores
35006	35494	Department on Disability Services	2010-03-26T00:00:00.000Z	425.00	TMC-PSYCHIATRY	LA	Medical Services, Not Elsewhere Classified
35007	35495	Department on Disability Services	2010-03-31T00:00:00.000Z	1161.00	DOCUMENT SYSTEM INC	DC	General Merchandise
35008	35496	Department on Disability Services	2010-03-31T00:00:00.000Z	53.00	DOCUMENT SYSTEM INC	DC	General Merchandise
35009	35497	DC Public Library	2010-03-31T00:00:00.000Z	58.10	HOLLINGER METAL EDGE I	VA	Specialty Retail Stores-Miscellaneous
35010	35498	University of the District of Columbia	2010-03-31T00:00:00.000Z	21.36	HERFF JONES SCHOL 9000	IN	Direct Marketing-Not Elsewhere Classified
35011	35499	Department of Health	2010-03-31T00:00:00.000Z	575.00	FED OF STATE BOARDS AD	TX	Charitable And Social Service Organizations
35012	35500	Office of the State Superintendent of Education	2010-03-31T00:00:00.000Z	-530.00	UCLA EXTENSION CASHIER	CA	College, Universities, Professional Schools
35013	35501	Office of the State Superintendent of Education	2010-03-31T00:00:00.000Z	330.13	TONER EXPRESS USA INC	MD	General Merchandise
35014	35502	Office of the State Superintendent of Education	2010-04-01T00:00:00.000Z	79.94	EDWEEK.ORG	MD	Business Services Not Elsewhere Classified

LISTFIND("C:\Users\holah\Downloads\palabras.txt",MCC_DESCRIPTION)

23,078 registros Identificados que contiene una o varias de las palabras claves listadas en el archivo txt (i.e. new, equipment

OBJECTID	AGENCY	TRANSACTION_DATE	TRANSACTION_AMOUNT	VENDOR_NAME	VENDOR_STATE_PROVIN	MCC_DESCRIPTION
9	2000 Department of Health	2009-02-02T00:00:00.000Z	24.40	HAGEMEYER SITE FTP	PA	Electrical Parts And Equipment
11	1087 Fire & Emergency Medical Services	2009-01-17T00:00:00.000Z	111.30	DPC EMERGENCY EQUIPMEN	DE	Motor Vehicle Supplies And New Parts
13	1089 District Department of Transportation	2009-01-16T00:00:00.000Z	459.60	JIMMIE MUSCATELLOS	DC	Uniforms and Commercial Clothing
20	1096 Metropolitan Police Department	2009-01-21T00:00:00.000Z	620.00	THOMAS SHADE, INC.	MD	Home Furnishings and Equipment Except Appliances
21	1097 Disability Compensation Fund	2009-01-21T00:00:00.000Z	808.45	NATIONAL NEWS	DC	News Dealers & Newsstands
26	1102 Department of Public Works	2009-01-21T00:00:00.000Z	47.13	LAWSON PRODUCTS	IL	Hardware Equipment And Supplies
27	1103 Department of Public Works	2009-01-21T00:00:00.000Z	541.09	LAWSON PRODUCTS	IL	Hardware Equipment And Supplies
28	1104 Department of Public Works	2009-01-21T00:00:00.000Z	542.29	LAWSON PRODUCTS	IL	Hardware Equipment And Supplies
29	1105 Department of Public Works	2009-01-21T00:00:00.000Z	675.00	LAWSON PRODUCTS	IL	Hardware Equipment And Supplies
32	1108 Department of Public Works	2009-01-21T00:00:00.000Z	139.60	QUEENSTOWN MOTOR-SERVI	MD	Automobile & Truck Dealer - New & Used
33	1109 Department of Public Works	2009-01-21T00:00:00.000Z	239.60	QUEENSTOWN MOTOR-SERVI	MD	Automobile & Truck Dealer - New & Used
34	1110 Department of Public Works	2009-01-21T00:00:00.000Z	624.13	SHEEHY FORD MARLOW HEI	MD	Automobile & Truck Dealer - New & Used
35	1111 Office of Unified Communications	2009-01-21T00:00:00.000Z	117.71	TESSCO INCORPORATED	MD	Telecommunications Equipment Incl. Telephone Sales
36	1112 Metropolitan Police Department	2009-01-21T00:00:00.000Z	1697.00	WIRELESS COMMUNICATION	MD	Telecommunications Equipment Incl. Telephone Sales
38	1114 Office of the Chief Technology Officer	2009-01-22T00:00:00.000Z	2200.00	DMI* DELL K-12/GOVT	TX	Computers, Computer Peripheral Equipment, Software
48	1124 District Department of the Environment	2009-01-21T00:00:00.000Z	79.95	JIMMIE MUSCATELLOS	DC	Uniforms and Commercial Clothing
50	1126 Department of Property Management	2009-01-21T00:00:00.000Z	239.00	ENTERPRISE RENT-A-CAR	VA	Enterprise Rent-A-Car
54	1130 Department of Property Management	2009-01-21T00:00:00.000Z	536.00	AMERICAN COMBUSTION IN	MD	Plumbing And Heating Equipment And Supplies
78	1154 District Department of Transportation	2009-01-15T00:00:00.000Z	1300.00	PARTY PALACE RENTALS	MD	Rentals-Tools, Equipment and Furniture
79	1155 District Department of the Environment	2009-01-15T00:00:00.000Z	152.24	VERIZON WRSS 28958-01	DC	Telecommunications Equipment Incl. Telephone Sales
91	1167 Commission of Judicial Disabilities & Tenure	2009-01-16T00:00:00.000Z	324.12	AMBRY, INC	TX	Computers, Computer Peripheral Equipment, Software
104	1180 Department of Youth Rehabilitation Services	2009-01-16T00:00:00.000Z	329.00	MVS INC-CREDIT MVS	DC	Computers, Computer Peripheral Equipment, Software
110	1186 Department on Disability Services	2009-01-16T00:00:00.000Z	403.85	HUIBERT COMPANY	OH	Commercial Equipment - Not Elsewhere Classified

“A partir de estos registrados Identificados puedes hacer cientos de pruebas claves con la herramienta Arbutus”

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@ SET FILTER TO LISTFIND("C:\Users\holah\Downloads\palabras.txt",MCC_DESCRIPTION)
@ SET FILTER
@ SET FILTER TO LISTFIND("C:\Users\holah\Downloads\palabras.txt",MCC_DESCRIPTION)
@ STATISTICS ON TRANSACTION_AMOUNT NUMBER 5
```

Field: TRANSACTION_AMOUNT	Number	Total	Average
Positive	22,140	23,100,302.50	1,043.37
Zeros	0		
Negative	938	-325,212.52	-346.71
Totals	23,078	22,775,089.98	986.87
Abs Value		23,425,515.02	
Range		524,457.93	

Highest	Lowest
519,570.00	-4,887.93
496,800.00	-4,250.00
490,590.00	-4,125.42
490,360.00	-4,119.94
400,085.00	-3,667.60

23078 of 236267 matched the Filter: LISTFIND("C:\Users\holah\Downloads\palabras.txt",MCC_DESCRIPTION)

Analizar Resultados y Realizar Pruebas Sustantivas

- a) Preguntar y realizar seguimiento a partidas con importes negativos.
- b) Realizar pruebas sustantivas a los top importes (positivos y/o negativos).
- c) Revisar documentación fuente que soporta la operación de proveedores / colaboradores / clientes, y más (depende del ciclo revisado).
- d) Verificar que la transacción fue realizado en apego a las políticas y procedimientos de la organización.
- e) A partir de estos registros Identificados, puedes hacer otras pruebas (Benford, Sumarizaciones, Clasificaciones, Visualizaciones, y mas).

¿En cuáles áreas o actividades podemos aprovechar este tipo de análisis?

- a) Operaciones
- b) Finanzas
- c) Contabilidad e Impuestos
- d) Auditoría Externa
- e) Auditoría Interna
- f) Cumplimiento
- g) Gestión de Riesgos
- h) Gestión de Calidad
- i) Cualquier área que analice gran volumen de datos

Henry Bautista

Socio & Fundador

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