

Example Working Papers in Audit

ABC Company
Procure to Pay Cycle
12/31/2016

Control Summary

Control Number	PTP-1
Control Description	The AP Specialist performs a three-way match between the purchase order, invoice and bill of lading and signs off on the purchase order evidencing her review.
Control Owner	AP Specialist, Jane Smith
Frequency	Multiple times per day
Timing	1/1/15 - 12/31/15
Sample Size	25
Sample Selection	We obtained a system generated list of all check disbursements from 1/1/2015 - 12/31/15 and
Review Control Notes	Mike Miller met with Jane Smith on 2/5/16 to discuss her review steps when performing the three-way match. Her review of the three-way match is evidenced via checkmarks on the three documents verifying that the PO #, invoice #, quantity, unit cost and total cost when she matches the items between documents. She then signs off on the PO when the review is complete.
Tester, name and date	Mike Miller 2/6/16
Testing Reviewer, name and date	Claire Watson 2/9/16

Testing Attributes

A	Check that the quantity ordered, cost, PO number, and invoice number are consistent between the PO, invoice and bill of lading.
B	Check that the AP Specialist signed off on the PO, evidencing her review of the three-way match.
C	Obtain the system entry of the inventory receipt and check that cost and number of units is correct.

Testing Matrix

Sample Description								Attributes		
Sample #	Work Paper Reference	Check Number	Check Date	Supplier Name	PO #	Invoice #	Amount	A	B	C
1	PTP1.1	246875	7/6/2015	XYZ Company	56789	12345	\$10,000	✓	✓	✓
2	PTP1.2	246952	9/22/2015	The G Corp.	56866	9854	\$15,650	✓	1	✓
3	PTP1.3	247274	11/5/2015	Computers Inc.	57188	584131	\$ 7,215	2	✓	✓
4 - 25	Not documented for this example									

Tickmarks

✓	No exceptions noted.
1	This sample was signed off by the AP Supervisor, Sally Miller, not the AP Specialist, Jane Smith. Per discussion with Jane, she was on vacation that week, so her supervisor Sally Miller performed this control. No exception noted.
2	The unit cost and total cost on the purchase order did not agree to the invoice. I noted that the vendor, Computers Inc. was located in Canada. When I converted the invoice price to US dollars, it matched the purchase order. See my calculation on the invoice sample and the attached print out of the CAD rate for the day of the invoice. No exceptions noted.

Conclusion

This control is operating effectively.

Auditing Working Papers Sample

George Puttick, Sandy van Esch



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web jan 29 2021 presented here is a simple guide in plain language for understanding and implementing matlab s motion based multiple object tracking algorithm so that you can detect and track moving objects in your own videos the algorithm is tested on a video where a scenario was staged and recorded from a hovering drone

[multiple object tracking matlab simulink mathworks](#) - Feb 26 2022

web multiple object tracking tracking is the process of locating a moving object or multiple objects over time in a video stream unlike object detection which is the process of locating an object of interest in a single frame tracking associates detections of an object across multiple frames

zhouyifan233 movingobjdetector wami matlab github - Oct 05 2022

web moving object detection in wide area motion imagery matlab version moving object detection vehicles for wami images this code is the implementation for our paper detecting and tracking small moving objects in wide area motion imagery wami using convolutional neural networks cnns which has been accepted in 22nd

computer vision with matlab for object detection and tracking - Dec 07 2022

web jan 29 2013 track single objects with the kanade lucas tomasi klt point tracking algorithm perform kalman filtering to predict the location of a moving object implement a motion based multiple object tracking system this webinar assumes some experience with matlab and image processing toolbox we will focus on the computer vision

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web the problem of motion based object tracking can be divided into two parts detecting moving objects in each frame associating the detections corresponding to the same object over time the detection of moving objects uses a background subtraction algorithm based on gaussian mixture models

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web this toolbox includes motion estimation algorithms such as optical flow block matching and template matching these algorithms create motion vectors which can relate to the whole image blocks arbitrary patches or individual pixels

[detecting and tracking moving objects matlab answers](#) - Apr 30 2022

web jul 10 2015 answers 1 there are many different ways to detect and track moving objects kalman filter does assume either a constant velocity or a constant acceleration motion model however it also assumes system noise which is a way to account for the fact that the actual motion of an object does not exactly fit your model

detection and tracking matlab simulink mathworks - Sep 04 2022

web object tracking consists of assigning a unique id to detected objects and tracking their movement across point cloud frames lidar toolbox includes detection and tracking workflows for vehicles road lanes and curbs

[multiple object tracking tutorial matlab simulink mathworks](#) - Jun 13 2023

web moving object detection and motion based tracking are important components of automated driver assistance systems such as adaptive cruise control automatic emergency braking and autonomous driving you can divide motion based object tracking into two parts detecting moving objects in each frame tracking the moving objects from