

Office of the Auditor General

*A Review of the  
Office's Configuration of the TeamMate Software—  
Part of the Revised Annual Attest Methodology*



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## **Introduction**

In 2002 the Office, through the Advancing Audit Practice Project, reviewed and updated its methodology and tools. A significant part of this revision was the implementation of the TeamMate audit software, which facilitates paperless audits. Prior to its implementation in the annual attest audits of Crown corporations and other entities, the Professional Practices Group reviewed the Office's configuration of the TeamMate software. As TeamMate is an "off-the-shelf" software, the structure or programming of the software is not part of the Office's configuration.

The review of the Office's configuration of TeamMate entailed examining the following:

- the audit file structure and security procedures developed by the Office;
- the audit procedures, guidance material, templates, and background information incorporated in the software; and
- the library of audit procedures for specific internal control cycles, information technology (IT) audit programs, and financial statement components populated in Team Stores.

## **Objective, Criteria and Approach**

The objective of the review was to assess the extent to which the new software

- was ready to be used in the fall 2002 training launch for the Advancing Audit Practice Project;
- incorporated the Office's annual audit quality management system and the Project's methodology; and
- was consistent with the Office's security requirements, including those for file access, file security, and file retention.

Our review was done in accordance with the Canadian Institute of Chartered Accountants' (CICA) standards for assurance engagements. The criteria used were the CICA generally accepted auditing standards, and the Office's revised audit methodology and security policy. Criteria were

also derived from sound practices for TeamMate implementation (shared by the Office of the Auditor General of Alberta), which included the following:

- ensuring efficient use of the software (for example, frequency of backups, use of hyperlinks, and simultaneous use of Word and Excel with TeamMate);
- providing adequate transitional support to users; and
- ensuring adequate involvement of IT specialists.

Our approach consisted of

- reviewing key configuration decisions;
- reviewing the revised attest audit methodology ;
- assessing the configuration against best practices shared by another audit office to determine if the configuration took advantage of the main features of the software; and
- assessing the security requirements for software implementation in the Office, (access, file security, file retention, etc.)

## **Scope**

It is important to note that the TeamMate software was implemented in the annual attest audits of Crown corporations and other entities starting with those with December 2002 year ends. At the time of our review, work remained to be done on the software configuration for the audit of the Public Accounts of Canada. Therefore, we did not include the software for that audit in our review.

## **Reviewers**

The review was conducted in August 2002 by the Professional Practices Group, in collaboration with Mr. Doug McKenzie, an audit principal with the Office of the Auditor General of Alberta.

Mr. McKenzie had an in-depth knowledge of, and extensive experience with, TeamMate. He had been instrumental in the implementation of the software in his Office. He also possessed a good understanding of our new audit methodology, as his Office had adopted a similar one.

## **Results**

The review concluded that the TeamMate software was ready to be used by practitioners in the fall of 2002, and that the configuration was consistent with the Office's annual audit quality management system, its Advancing Audit Practice Project methodology, and its security requirements.

The review identified that it was necessary to improve the consistency between the software's configuration and the draft (revised) annual audit manual, the use of certain built-in TeamMate features to optimize performance, and the formatting of tables. The product leader acted on all of the identified areas for improvement on a timely basis.

## **Product Leader's Response**

The developmental team appreciates the work done by the Professional Practices Group in performing this configuration review and in particular, their efforts to find a well-qualified and independent reviewer. Although we believed that we were delivering a high-quality product to practitioners, we found it reassuring to know that the review found no fatal flaws in our configuration of TeamMate.

As a result of the review, the implementation team made some immediate changes and improvements to the configuration, while a number of technical suggestions, including some do's and don'ts on making the most of TeamMate's functionality were incorporated into the Office's training sessions held in the fall of 2002. A number of other suggested efficiency improvements will be considered for future software updates.