

Internal Audit Practices Using Audit Command Language (ACL): A Case of a Statutory Body in Malaysia

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Abstract

Purpose: This study explores the applications of audit command language (ACL), one of the most widely used audit tools, in the internal audit practices of a statutory body in Malaysia. It examines how ACL is utilised to manage large volumes of data and expedite internal audit processes.

Design/ Methodology/ Approach: This study employs a single case study to gain insights into the internal audit practices using ACL. Specifically, the Organisation AHB, one of the Malaysian statutory bodies, was selected as a primary participant in the study. An in-depth interview was conducted with the Chief Internal Auditor (CIA) of the statutory body to understand how ACL was used in its existing internal audit practices.

Findings: The findings discovered that the internal audit process at the statutory body was relatively standard. An audit plan was prepared and reassessed every year. An audit committee then approved the audit plan. A risk-based approach was used for audits. In addition to Microsoft Excel, ACL was used as a primary audit tool at the statutory body due to its scripting capabilities, making it particularly effective for their audit processes. With ACL, an entire data population was tested instead of a small sample. The findings provide evidence that employing ACL has expedited its internal audit

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processes. While the organisation continues to pay for the licensing fees, the organisation believes that the benefits that an ACL offers far outweigh the cost. ACL helps this organisation manage its large volume of data to meet its audit objectives.

Originality/ Value: This study provides a unique contribution by offering an in-depth examination of how a Malaysian statutory body uses ACL in its internal audit practices. Unlike prior studies that focus on the factors influencing the use of audit tools in organisations, this study presents a case-based perspective, highlighting how statutory bodies specifically utilise these tools, especially within internal audit departments. The findings offer valuable insights for internal auditors, practitioners, and organisations considering the optimisation of ACL in their internal audit practices.

Keywords: Internal audit, audit tools, ACL, statutory bodies