



### **Flow Charting 5: Excellence in Charting the Flow of IDEAS!**

Auditors have been documenting internal controls and systems for as long as I can remember and longer. When I first started auditing, flow charts represented a cumbersome, but necessary process that was punctuated by interviewing, converting the interview to a flow chart using a template and then modifying, modifying and more modifying. When flowcharting software came on the scene I was the first auditor in my office to circular file my template and convert to the computer-assisted option.

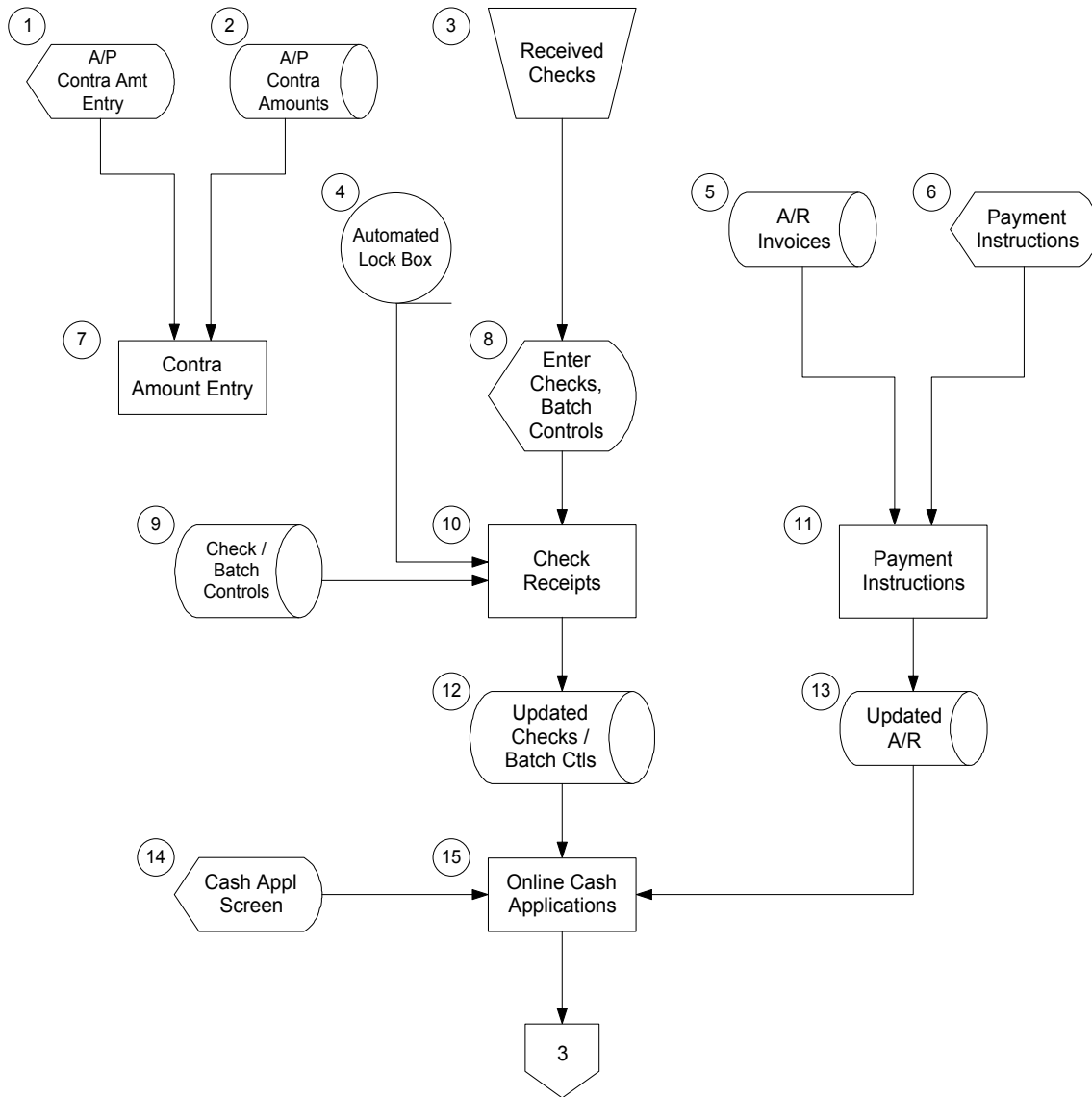
Flowcharting software matured considerably in the last ten years and Patton & Patton's Flow Charting 5 is an easy to use yet powerful solution. The program installed easily and quickly on my laptop running under the Windows XP operating system. In fact the software was redesigned with full support the new Windows family including ME and XP.

The first thing that users will appreciate is the Jump Start, a quick and easy tutorial guide to the programs' basics. This brief introduction makes it easy for any auditor to come quickly up to speed in using the program and taking advantage of Flow Charting 5's powerful features. The next thing to help users is the Tip of the Day, which provides useful advice every time you start the program. How about a quick start tool? Using the Quick Insert toggle all you do is click the Quick Insert icon, select a shape, and place as many as you need to get your chart started.

Not only does Flow Charting 5 make it easy to add diagrams, text and flow directional arrows but it also facilitates making changes, one of the most time consuming features of creating flow charts. Click on a shape and select a different shape attribute and your chart updates with the new selection. The same holds true for line modifications. If you right click on a shape and drag it to a new location, the line follows the shape! Need more than one copy of a shape? Simple solution is right click on the shape and click on "duplicate shape". Another great and innovative feature is the Quick Connect handle. Simply right drag a shape from the diamond icon and another duplicate shape is inserted with the line already connected. These chart modification features alone make Flow Charting 5 stand out against the competition.

First time and previous users will appreciate other new features added to Flow Charting 5 including the Fit to 1 page printing feature, OLE support, support for Adobe PDF format and others. Many of these features make it easy to import flowcharts into audit reports and other documents. The Adobe PDF format facilitates client reviews. Save the chart in PDF format, select "Send To" and you email the draft flow chart to your client. They can then review the chart and send you their comments on required changes. The following is a sample flowchart for accounts receivable cash applications:

## A/R Cash Applications



*Sample chart created with Flow Charting 5  
 software by Patton & Patton Software Corporation.  
[www.patton-patton.com](http://www.patton-patton.com)*

From my experience, auditors are not the only beneficiaries of well-designed flow charts.

Often the client will ask for a copy of the flowchart, which can be a useful training tool.

In addition to audit, Flow Charting 5 templates include those for organization charts, data flow diagrams, ISO 9000, document flow, process maps and more.

While the program allows you to import or export in standard formats it does not support either function with other flowcharting software. This function would make it easier to share flowcharts with others.

Not ready to make a commitment to Flow Charting 5? Then consider the rental version of this popular software. This may be an ideal solution for auditors that only need the software occasionally. You may also download a demo version of their software for a free trial. The resources page of their Web site includes resources on flowcharting.

For those auditors who have never prepared a flowchart, try Flow Charting 5 and you will find this software a welcome addition to your computer assisted audit tools and techniques (CAATTs). For those auditors who have prepared flowcharts but were frustrated by the process, maybe it's time to revisit the process by giving Flow Charting 5 a try.

For more information about Flow Charting 5 go to [www.patton-patton.com](http://www.patton-patton.com).

Editors Note: Check out the AuditNet<sup>®</sup> Flowcharting for Auditors Monograph at <http://www.auditnet.org/Guides/flowcharting%20guide.pdf>

## **RATING**

Ease of Use \*\*\*\*

Usefulness for Auditors \*\*\*\*\*

Value \*\*\*\*\*

Support Availability \*\*\*\*

File Sharing Compatibility \*\*\*