



KEN & Co.

Audit Trail - Practical aspects covering accounts tool and Learnings

KEN & Co.

IT Audit | SOC 2 | Data Privacy

Bangalore, India

No. 42, III Cross, SG Palya, Bangalore 560029, India

Montana, USA

55 West 14th St, Suite 101, Helena, Montana State 59602, US

<https://www.ken-co.in/>

<https://www.ken-co.cpa>

CA Narasimhan Elangovan

B.Com, FCA, CS, DISA, DipIFR(UK), CISA(USA), LLB, CDPSE (USA)



CA Narasimhan Elangovan, a futurist, Cyber Security Auditor, and a Keynote Speaker.

His areas of practice include Cyber Security Audits, SOC 2 and ITGC attestations, auditing emerging technologies such as AI, Big Data, IoT.

He is a faculty for DISA, CISA and courses on Blockchain Technology. He has authored more than 7 books for ICAI, KSCAA etc on Technology. He is regular speaker on Technology at various National and International Conferences of ICAI, ISACA, CII, FICCI etc.

He has often addressed the ISACA International conferences at Asia CACS, Europe CACS, Africa CACS, North America CACS and was often amongst the top-rated and the youngest speaker.

He has been identified as one of the top 10 “Influential Consulting Leaders – 2020” an annual recognition for torchbearers in the consulting sphere, by CEO Insights Magazine.

Presentation Credits:

CA Rishabh Baid and CA Shreyansh Karnawat

Disclaimer

- The views and apps discussed in this session is only for information purpose and are the personal views of the presenter. The presenter is a practising CA and does not have any interest in any of the applications discussed and neither endorses any application.
- The views expressed herein may not be taken to necessarily represent the views of his firm, M/s. KEN & Co. Chartered Accountants.
- Readers are advised to take caution before choosing any of the applications.
- This publication contains information in summary form and is therefore intended for general guidance only. It is not intended to be a substitute for detailed research or the exercise of professional judgment.
- No part of this material shall be construed as a solicitation of services or an invitation of any sort whatsoever from KEN & Co or to create a professional relationship.

High Level requirements in Audit Trail

What is Audit Trail?

- Audit trails may be enabled at the accounting software level depending on the features available in such software or same may be captured directly in the database underlying such accounting software

What is Audit Trail?

- Audit Trail (or Edit Log) is a visible trail of evidence enabling one to trace information contained in statements or reports back to the original input source
- Audit trails are a chronological record of the changes that have been made to the data. Any change to data including creating new data, updating or deleting data that must be recorded. Records maintained as audit trail may include the following information:
 - when changes were made i.e., date and time (timestamp)
 - who made the change i.e., User Id
 - what data was changed i.e., data/transaction reference; success/failure

Audit Trail

	Time	Group	Severity	User Name	Instrument	Area	Description	Info
1	17.07.2020 13:42:29	Start/Close		Administrator	Instrument 1	Instrument	Close Instrument	Clarity 8.4.0.26 FULL, SN: 088-000888
2	17.07.2020 13:42:28	File		Administrator	Instrument 1	Files	Save File C:\Clarity-08-04-00-026\DataFiles\Projects\DEMO1.prj	Clarity 8.4.0.26 FULL, SN: 088-000888
3	17.07.2020 13:42:28	Acquisition		Administrator	Instrument 1	Acquisition and Se...	Ready - Ready to start run: Instrument was aborted by user	Clarity 8.4.0.26 FULL, SN: 088-000888
4	17.07.2020 13:42:24	File		Administrator	Instrument 1	Files	Close Chromatogram C:\Clarity-08-04-00-026\DataFiles\DEMO1...	Clarity 8.4.0.26 FULL, SN: 088-000888
5	17.07.2020 13:42:24	Acquisition		Administrator	Instrument 1	Acquisition	Control - Performing remaining time program: Control time elap...	Clarity 8.4.0.26 FULL, SN: 088-000888
6	17.07.2020 13:42:23	File		Administrator	Instrument 1	Files	Close Chromatogram C:\Clarity-08-04-00-026\DataFiles\DEMO...	Clarity 8.4.0.26 FULL, SN: 088-000888
7	17.07.2020 13:42:22	File		Administrator	Instrument 1	Files	Open Chromatogram C:\Clarity-08-04-00-026\DataFiles\DEMO...	Clarity 8.4.0.26 FULL, SN: 088-000888
8	17.07.2020 13:42:22	File		Administrator	Instrument 1	Files	Open File C:\Clarity-08-04-00-026\DataFiles\DEMO1\Calib\Eth...	Clarity 8.4.0.26 FULL, SN: 088-000888
9	17.07.2020 13:42:22	File		Administrator	Instrument 1	Files	Open File C:\Clarity-08-04-00-026\DataFiles\Common\Chromat...	Clarity 8.4.0.26 FULL, SN: 088-000888
10	17.07.2020 13:42:21	File		Administrator	Instrument 1	Files	Save File C:\Clarity-08-04-00-026\DataFiles\DEMO1\Data\Inst...	Clarity 8.4.0.26 FULL, SN: 088-000888
11	17.07.2020 13:42:21	Acquisition		Administrator	Instrument 1	Chromatogram	C:\Clarity-08-04-00-026\DataFiles\DEMO1\Data\Instrument 1 ...	Clarity 8.4.0.26 FULL, SN: 088-000888
12	17.07.2020 13:42:21	File		Administrator	Instrument 1	Files	Open File C:\Clarity-08-04-00-026\DataFiles\DEMO1\Calib\Exa...	Clarity 8.4.0.26 FULL, SN: 088-000888
13	17.07.2020 13:42:21	Stop		Administrator	Instrument 1	Acquisition	Acquisition was stopped by detection of stop of all detectors	Clarity 8.4.0.26 FULL, SN: 088-000888
14	17.07.2020 13:42:21	Stop		Administrator	Instrument 1	Acquisition and Se...	Running - Acquisition running: Acquisition was stopped by user	Clarity 8.4.0.26 FULL, SN: 088-000888
15	17.07.2020 13:42:19	Start		Administrator	Instrument 1	Acquisition	Ready - Ready to start run: Acquisition was started by user	Clarity 8.4.0.26 FULL, SN: 088-000888
16	17.07.2020 13:42:19	File		Administrator	Instrument 1	Files	Open File C:\Clarity-08-04-00-026\DataFiles\DEMO1\Calib\Exa...	Clarity 8.4.0.26 FULL, SN: 088-000888
17	17.07.2020 13:41:57	Calibration		Administrator	Instrument 1	Calibration	Noname.cal - Calibration has been discarded.	Clarity 8.4.0.26 FULL, SN: 088-000888
18	17.07.2020 13:41:56	File		Administrator	Instrument 1	Files	Open Chromatogram C:\Clarity-08-04-00-026\DataFiles\DEMO...	Clarity 8.4.0.26 FULL, SN: 088-000888
19	17.07.2020 13:41:46	File		Administrator	Instrument 1	Files	Open Chromatogram C:\Clarity-08-04-00-026\DataFiles\DEMO...	Clarity 8.4.0.26 FULL, SN: 088-000888
20	17.07.2020 13:41:40	File		Administrator	Instrument 1	Files	Open Chromatogram C:\Clarity-08-04-00-026\DataFiles\DEMO...	Clarity 8.4.0.26 FULL, SN: 088-000888
21	17.07.2020 13:41:36	File		Administrator	Instrument 1	Files	Open File C:\Clarity-08-04-00-026\DataFiles\Common\Calibrati...	Clarity 8.4.0.26 FULL, SN: 088-000888
22	17.07.2020 13:41:36	File		Administrator	Instrument 1	Files	Open Chromatogram C:\Clarity-08-04-00-026\DataFiles\DEMO...	Clarity 8.4.0.26 FULL, SN: 088-000888
23	17.07.2020 13:41:36	Calibration		Administrator	Instrument 1	Calibration	Noname.cal - Calibration has been created.	Clarity 8.4.0.26 FULL, SN: 088-000888
24	17.07.2020 13:41:21	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 4 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
25	17.07.2020 13:41:21	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 3 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
26	17.07.2020 13:41:21	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 2 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
27	17.07.2020 13:41:21	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 1 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
28	17.07.2020 13:41:21	Acquisition		Administrator	Instrument 1	Acquisition	Method 'C:\Clarity-08-04-00-026\DataFiles\DEMO1\Demo1.me...	Clarity 8.4.0.26 FULL, SN: 088-000888
29	17.07.2020 13:41:20	File		Administrator	Instrument 1	Files	Open File C:\Clarity-08-04-00-026\DataFiles\DEMO1\Calib\Exa...	Clarity 8.4.0.26 FULL, SN: 088-000888
30	17.07.2020 13:40:51	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 4 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
31	17.07.2020 13:40:51	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 3 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
32	17.07.2020 13:40:51	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 2 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
33	17.07.2020 13:40:51	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 1 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
34	17.07.2020 13:40:51	Acquisition		Administrator	Instrument 1	Acquisition	Method 'C:\Clarity-08-04-00-026\DataFiles\DEMO1\Demo1.me...	Clarity 8.4.0.26 FULL, SN: 088-000888
35	17.07.2020 13:40:51	File		Administrator	Instrument 1	Files	Save File C:\Clarity-08-04-00-026\DataFiles\DEMO1\Demo1.m...	Clarity 8.4.0.26 FULL, SN: 088-000888
36	17.07.2020 13:40:51	Method		Administrator	Instrument 1	Method Change	C:\Clarity-08-04-00-026\DataFiles\DEMO1\Demo1.met - Colibri...	Clarity 8.4.0.26 FULL, SN: 088-000888
37	17.07.2020 13:40:47	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 4 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
38	17.07.2020 13:40:47	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 3 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
39	17.07.2020 13:40:47	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 2 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
40	17.07.2020 13:40:47	Acquisition		Administrator	Instrument 1	Detector	Colibrick - 1 (SN 1808): Method sent to sub-device.	Clarity 8.4.0.26 FULL, SN: 088-000888
41	17.07.2020 13:40:47	Acquisition		Administrator	Instrument 1	Acquisition	Method 'C:\Clarity-08-04-00-026\DataFiles\DEMO1\Demo1.me...	Clarity 8.4.0.26 FULL, SN: 088-000888
42	17.07.2020 13:40:47	File		Administrator	Instrument 1	Files	Save File C:\Clarity-08-04-00-026\DataFiles\DEMO1\Demo1.m...	Clarity 8.4.0.26 FULL, SN: 088-000888

Audit Trail

Databases / td_audit_log / access

Records Schema Details

	#	user_id	Ab event_name	Ab resource_id	Ab resource_name
1	450		job_modify	22971502	cdp_audience_2943.22971502
2	450		job_modify	22971499	cdp_audience_2943.22971499
3	450		job_issue	22971499	cdp_audience_2943.22971499
4	450		job_modify	22971492	cdp_audience_2943.22971492
5	450		job_modify	22971488	cdp_audience_2943.22971488
6	450		job_issue	22971488	cdp_audience_2943.22971488
7	1		table_import_create	648684	api_development_ec2.nginx_access
8	1		table_import_create	648710	api_development_ec2.access
9	1		table_import_create	648628	digdag_development_ec2.access

Legal Context

- Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014 specifies below:
 - auditors to report on the use of accounting software by the company for maintaining its books of account which has a feature of recording an audit trail.
- Rule 11(g)
- Whether the company, in respect of financial years commencing on or after the **April 1, 2022***, has ***used such accounting software*** for maintaining its books of account which has a feature of recording ***audit trail (edit log)*** facility and the same has been ***operated throughout the year*** for ***all transactions*** recorded in the software and the audit trail feature ***has not been tampered*** with and the audit trail has been ***preserved by the company*** as per the statutory requirements for record retention.”
- Applicability deferred to April 1, 2023.

Legal Context

Text of Proviso to Rule 3(1) of Companies (Accounts) Rules, 2014

Provided that for the financial year commencing on or after the 1st day of April 2023, every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

Text of Rule 11(g) of Companies (Audit and Auditors) Rules, 2014

Whether the company, in respect of financial years commencing on or after the 1st April, 2022, has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

Considerations

- Globally, no similar reporting obligation exists
- The auditor is expected to perform procedures in accordance with Standards on Auditing (which includes inquiry, observation, and examination, as applicable).

Special Points

- Accounting software may be hosted and maintained in India or outside India or may be on premise or on cloud or subscribed to as Software as a Service (SaaS) software.
- If maintained at a service organization, example: payroll processing outsourced, and such payroll processing software may use its own software to process payroll for the company.

What should Auditor Verify?

- whether the audit trail feature is configurable (i.e., if it can be disabled or tampered with)?
- whether the audit trail feature was enabled/operated throughout the year?
- whether all transactions recorded in the software are covered in the audit trail feature?
- whether the audit trail has been preserved as per statutory requirements for record retention?
- **Every software used to maintain books of account will be covered within the ambit of this Rule.** Any software that maintains records or transactions that fall under the definition of Books of Account as per the section 2(13) of the Act will
- accounting software should be capable of creating an edit log of “*each change made in books of account.*”

Sec 2(13) – Books of Accounts

2(13) —books of account includes records maintained in respect of

- (i) all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place;
- (ii) all sales and purchases of goods and services by the company;
- (iii) the assets and liabilities of the company; and
- (iv) the items of cost as may be prescribed under section 148 in the case of a company which belongs to any class of companies specified under that section;
- [Central Government to specify audit of items of cost in respect of certain companies.]

Applicability

For All companies

- All class of companies including section 8 companies
- Even to Foreign Companies (Foreign company as per Companies (Registration of Foreign Companies) Rules, 2014)
- In case of consolidated financial statements: Applicable.
- If components are outside India, then may be excluded. However auditor to mention the same

If no records in electronic form?

- The requirements of audit trail are applicable to the extent a company maintains its records in the electronic form by using an accounting software.
- Where the books of account are entirely maintained manually – the assessment and reporting responsibility under Rule 11(g) will not be applicable and accordingly, same would need to be reported as statement of fact by the auditor against this clause.

Illustrative Table

Name of the Accounting Software	Records Maintained	Hosting Location	Maintained Inhouse or Outsourced	Database	Operating System	Audit Trail enabled

Illustrative Table

Illustrative table showing the accounting software used by the Company

Name of the Accounting Software	Records maintained (Books of account)	Hosting Location	Maintained In-house or Outsourced	Database	Operating System	Audit Trail enabled
e.g., XYZ	Journal entries, sub-ledgers and general ledger	Company Data Center, Bangalore	In-house	XYZ	Windows 10	Yes
e.g., PQR	Sales Invoices, Inventory, Customer Ledger	SaaS / On Cloud	Outsourced Maintained by ABC Corp	PQR	Windows 10	Yes
e.g., ABC	Manufacturing Cost Records	Company Data Center, Bangalore	In-house	ABC	Windows 10	Yes

Preservation

- Section 128(5) of the Act, - books of account to be preserved by companies for a minimum period of **eight years**,
- the company would need to retain audit trail for a minimum period of eight years i.e., effective from the date of applicability of the Account Rules (i.e., currently April 1, 2023, onwards).

Management Responsibility

- Every company that uses an accounting software to use such software that has a feature of audit trail which cannot be disabled
- Responsibility for effective implementation of the requirements i.e., every company which uses an accounting software for maintaining its books of account, should use only such accounting software which has the following features:
- Records an audit trail of each transaction, creating an edit log of each change made in the books of account along with the date when such changes were made; and
- Ensuring that audit trail is not disabled.
- captured may include the following:
 - when changes were made,
 - who made those changes,
 - what data was changed,

Illustrative Controls to be implemented

- Controls to ensure that the audit trail feature has not been disabled or deactivated
- Controls to ensure that User IDs are assigned to each individual and that User IDs are not shared.
- Controls to ensure that changes to the configurations of the audit trail are authorized and logs of such changes are maintained.
- Controls to ensure that access to the audit trail (and backups) is disabled or restricted and access logs, whenever the audit trails have been accessed, are maintained.
- Controls to ensure that periodic backups of the audit trails are taken and archived as per the statutory period specified under Section 128 of the Act.

Software provided by Service Providers

- Consider using independent auditor's report of service organisation (e.g., Service Organisation Control Type 2 (SOC 2)/SAE 3402,
- “Assurance Reports on Controls At a Service Organization”) for compliance with audit trail requirements.
- The independent auditor's report should specifically cover the maintenance of audit trail in line with the requirements of the Act.

Auditor's consideration

- Software configuration that controls enabling or disabling of the audit trail and whether audit trail was enabled throughout the period.
- Access to such configurations.
- Any changes to the audit trail configuration during the period of audit (during the financial year and also from the date of financial statements but before the date of auditor's report).
- Periodic review mechanism implemented and operated by management for any changes to the audit trail configuration.

Practical Use Cases

Use Case 1

- Use Case 1: Software configuration that controls enabling or disabling of the audit trail and whether audit trail was enabled throughout the period.
- Use Case – Example – SAP. In SAP, it is prerequisite to activate table auditing for generating log for changes made in any transactions in SAP. After activating Table Auditing, organization need to activate logging for tables affecting books of accounts. To check for which tables logging is enabled, check table - DD09L which contains records of enablement of log for different tables in SAP. (Screenshot attached)
- To verify whether audit trail was enabled throughout the year, first check whether rec/client is not modified. Use T-Code TU02 to check changes done in Parameter value rec/client. (Screenshot attached)

Use Case 1

Display Profile Parameter Details



Metadata for Parameter rec/client

Description	Value
Name	rec/client
Type	String
Further Selection Criteria	^(OFF ALL ([0-9]{3},){0,9}[0-9]{3})\$
Unit	
Parameter Group	Database
Parameter Description	Activate/Deactivate table auditing
CSN Component	BC-DB-DBI
System-Wide Parameter	No
Dynamic Parameter	No
Vector Parameter	No
Has Subparameters	No
Check Function Exists	No

Current Value of Parameter rec/client

Expansion Level	Value
Kernel Default	OFF
Standard Profile	ALL
Instance Profile	ALL
Current Value	ALL

Origin of Current Value: Standard Profile

Use Case 1

Parameter Changes in SAPSYSTEM azlsapa7pas01 00

Select Period Active parameters History of file Display: INIT<SID>-.ORA

10.06.2024 15:20:49 A7P
History of Parameters

Parameter	Modif.	New Parameter Value
rec/client	14.01.2024	ALL
rec/empty_sbox_as_white_list	14.01.2024	OFF
r/c/allow_internal_dest_pattern	14.01.2024	0
r/c/aprcfc_emergency_mode_and	14.01.2024	FFFF
r/c/aprcfc_emergency_mode_or	14.01.2024	0000
r/c/aprcfc_internal_mode	14.01.2024	0000
r/c/aprcfc_min_version	14.01.2024	2
r/c/aprcfc_rabax_error	14.01.2024	1
r/c/callback_security_method	14.01.2024	1
r/c/cp_convert/conversion_char	14.01.2024	0023
r/c/cp_convert/ignore_error	14.01.2024	1
r/c/disable_debugger_command_field	14.01.2024	1
r/c/dump_client_info	14.01.2024	0
r/c/dump_connection_info	14.01.2024	0
r/c/dynamic_dest_api_only	14.01.2024	0
r/c/enable_trfc_dbg_user_switch	14.01.2024	0
r/c/inb_sched_resource_threshold	14.01.2024	0
r/c/intticket/mode	14.01.2024	2
r/c/intticket/validity	14.01.2024	300
r/c/mdmp_active	14.01.2024	1
r/c/option_list	14.01.2024	
r/c/prefer_rfcdes	14.01.2024	0
r/c/prfc_client_check_min_resource	14.01.2024	25
r/c/prfc_client_start_check_resource	14.01.2024	50
r/c/reduce_tracelevel	14.01.2024	0
r/c/reject_expired_passwd	14.01.2024	1
r/c/reset_default_destinations	14.01.2024	0
r/c/scc_account	14.01.2024	
r/c/scc_proxy	14.01.2024	
r/c/selftrust	14.01.2024	1
r/c/set_standard_destination	14.01.2024	1
r/c/signon_error_log	14.01.2024	-1
r/c/trfc_use_new_tid_generator	14.01.2024	1
r/c/use_gwstart	14.01.2024	0
r/c/wait_rollout	14.01.2024	500
r/c/wan_compress/threshold	14.01.2024	251
r/c/xrfc_conv_error_replace	14.01.2024	0
r/fw/bri/mshost	14.01.2024	azlsapa7pdb01
r/fw/bri/msserv	14.01.2024	sapmsA7P
r/fw/bri/msserv_internal	14.01.2024	0
r/fw/oi/allow_server_startup	14.01.2024	0
r/fw/server_group	14.01.2024	P

Use Case 1

Data Browser: Table DD09L Select Entries 1

Check Table...

Table Name	Ac	Vers	SC	Dt.Cl	B	Genkey	Log	S	Author	Date	Time	T	R	T	Ac	B	WriteWithJavaOnly	For distinction between Row or Column St
BNKA	A	0000	2	APPL0		000	--		SAP	17.08.2023	23:42:25					N		C

Use Case 2

- Use Case 2: Edit log report contains the Three 'Ws':
 - who made the change i.e., User Id
 - what data was changed i.e., data/transaction reference; or Old value and New Value.
 - when changes were made i.e., date and time (timestamp)
- Generate CDHDR and CDPOS Report for FY 23-24, and check for Change document records. (Screenshot attached). With the object class, object ID and change number present from the CDHDR Table read table CDPOS to get the details of the changes done.
- Use T-Code FB03 to display FI document and then following the menu path: Environment / Document Changes (Screenshot attached)

Use Case 2

Table: CDHDR

<input type="checkbox"/>	MANDANT	OBJECTCLAS	OBJECTID	CHANGENR	USERNAME	UDATE	UTIME	TCODE	PLANCHNGNR	ACT_CHNGN...
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1356961069	WF-BATCH	05.09.2023	12:35:34	FB02		
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1359365724	EE3046	14.09.2023	18:55:13	FBL1N		
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1360778397	EN7792	20.09.2023	15:22:57	FBL1N		
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1361057658	EN7792	21.09.2023	14:00:48	FBL1N		

Table: CDPOS

<input type="checkbox"/>	MANDANT	OBJECTCLAS	OBJECTID	CHANGENR	TABNAME	TABKEY	FNAME	CHNGIND	TEXT_CASE	UNIT_OLD	UNIT_NE...	CUKY_OLD	CUKY_NEW	VALUE_NEW	VALUE_OLD	_DATAAGIN...
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1356961069	BKPF	430295 65402483452024	AEDAT	U	1					20230905	00000000	
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1356961069	BSEG	430295 65402483452024001	FDLEV	U	1					XX	F1	
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1356961069	BSEG	430295 65402483452024001	ZLSPR	U	1					E		
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1359365724	BKPF	430295 65402483452024	AEDAT	U	1					20230914	20230905	
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1359365724	BSEG	430295 65402483452024001	ZLSCH	U	1					2		
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1359365724	BSEG	430295 65402483452024001	ZUONR	U	1					COF9970-23	9970-23	
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1360778397	BKPF	430295 65402483452024	AEDAT	U	1					20230920	20230914	
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1360778397	BSEG	430295 65402483452024001	ZLSPR	U	1					C		
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1361057658	BKPF	430295 65402483452024	AEDAT	U	1					20230921	20230920	
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1361057658	BSEG	430295 65402483452024001	FDLEV	U	1					F1	XX	
<input type="checkbox"/>	430	BELEG	430295 65402483452024	1361057658	BSEG	430295 65402483452024001	ZLSPR	U	1					C		

Use Case 2

FB03

Document 6540252123 Company Code 398 Year 2024

Date	Field	New	Old
06.10.23	Partner Bank Type	USD	USD2

What (points to Partner Bank Type)

Who (points to Partner Bank Type (BSEG-BVTYP))

when (points to 06.10.2023)

Details

Date	06.10.2023
Time	12:43:15
User	E04313
Field	Partner Bank Type (BSEG-BVTYP)
from	USD2
to	USD

Illustrative issues Noted

Illustrative Issues

- Logging not enabled for tables effecting books of accounts. Enabling logs may create huge data and this will affect the performance of SAP application.
- In case of Tally prime application, on migration from Edit log version 2.1 to Edit log higher version, username removed from the edit logs.
- Organizations are not aware of audit trail requirement is also applicable on other software which helps in maintaining any transaction which impacts the books of accounts.

Illustrative Issues

- Audit Trail is available in most of the key application. In most of the key accounting software there is an option to deactivate the audit trail feature. But generally right to deactivate audit trail feature is restricted.
- Some screenshots that shows audit trail being implemented in some of the key applications:

NetSuite:

Date	Record	Set by	Type	Field	Old Value	New Value	Context
04-04-2023 10:53	NAB (AUD) Rainmaker Term Dep - Unrestricted	10807 ABC	Set	DB Acct		1242320100	UI
04-04-2023 10:58	NAB (AUD) Rainmaker Term Dep - Unrestricted	10807 ABC	Set	DB Acct Name		C MM lendings - CI – aAC	UI

Date	Record	Set by	Type	Field	Old Value	New Value	Context
03-04-2023 05:04	V339 baha GmbH	14399 DEF	Set	Vendor Entity Bank Format		CashPro Template	UI
03-04-2023 05:04	V339 baha GmbH	14399 DEF	Change	Email	office@aaaa.com	office@bbbb.com	UI

Illustrative Issues

- Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility **except that audit trail was not enabled at the database level to log any direct changes for the** accounting software used for maintaining the books of account. For accounting software for which audit trail feature is enabled, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software and we did not come across any instance of audit trail feature being tampered with during the course of our audit.

Audit Trail in Net Suite

NetSuite Search

Activities Payments Transactions Lists Reports Analytics Documents Setup Customization Implementation Fixed Assets Avalara Administration & Controls Versapay NetLease SuiteApps Support

View Audit Trail

Submit

USERS

SHOW INACTIVES

ACTION

CREATE
CHANGE
DELETE

TRANSACTION DATE

All

FROM TO

AMOUNT ANY = > <

Submit

Administration & Controls Overview

Alerts >

Audit >

- Bundle Audit Trail
- Change Status of Accounting Period >
- Deleted Record Audit Log >
- GL Audit Numbering Sequences >
- Saved Search Log >
- Script Changes Log >
- Script Execution Logs
- System Notes Audit Log >
- System Notes For Configuration Settings >
- System Notes on Custom Records Results >
- Transaction Audit Log >
- Transaction Numbering Audit Log
- View Audit Trail
- View Login Audit Trail

TRANSACTION TYPE

Bill
Bill Credit
Bill Payment
Cash Refund
Cash Sale

ACCOUNT

<Type & tab for single value>

NAME

<Type & tab for single value>

SHOW INACTIVES

Audit Trail in Dynamics365

Standard view ▼

Filter

Created ID ↑	Type	Description	Created by	Created date and time
5788694928	Transaction reversal	Ledger transaction reversal	[Redacted]	06/25/24 9:21:35 AM
5788694931	Transaction reversal	Ledger transaction reversal		06/25/24 9:21:48 AM
5788694935	Transaction reversal	Ledger transaction reversal		06/25/24 9:22:03 AM
5788694958	Transaction reversal	Ledger transaction reversal		06/25/24 9:23:03 AM
5788694961	Transaction reversal	Ledger transaction reversal		06/25/24 9:23:28 AM
5788694997	Transaction reversal	Ledger transaction reversal		06/25/24 9:28:58 AM
5788695009	Transaction reversal	Ledger transaction reversal		06/25/24 9:31:04 AM
5788695026	Transaction reversal	Ledger transaction reversal		06/25/24 9:32:28 AM
5788695744	Purchase order - invoice	Purchase order - invoice		06/25/24 9:16:13 AM
5788696070	Purchase order - invoice	Purchase order - invoice		06/25/24 10:29:33 AM
5788696106	Purchase order - invoice	Purchase order - invoice		06/25/24 10:36:10 AM
5788696372	Purchase order - invoice	Purchase order - invoice		06/25/24 10:57:39 AM
5788696791	Ledger journal	JBN0001112 GST Journal		06/25/24 9:56:27 AM
5788702817	Ledger journal	JBN0001114 [Redacted]		06/25/24 12:18:26 PM
5788712721	Purchase order - invoice	Purchase order - invoice		06/25/24 11:46:03 AM
5788715583	Purchase order - invoice	Purchase order - invoice		06/25/24 11:07:51 AM
5788716087	Purchase order - invoice	Purchase order - invoice		06/25/24 11:45:09 AM
5788719228	Purchase order - invoice	Purchase order - invoice		06/25/24 2:39:00 PM
5788719334	Purchase order - invoice	Purchase order - invoice		06/25/24 2:55:08 PM
5788725618	Ledger journal	JBN0001111 Prepaid Exp entry for the month of June-24		06/25/24 1:33:28 PM
5788727856	Purchase order - invoice	Purchase order - invoice	06/25/24 3:01:23 PM	
5788732905	Ledger journal	JBN0001117 GST Journal	06/25/24 4:47:20 PM	
5788735572	Purchase order - invoice	Purchase order - invoice	06/25/24 2:40:45 PM	
5788754307	Ledger journal	JBN0001119 [Redacted]	06/26/24 4:56:24 AM	
5788754347	Ledger journal	JBN0001121 [Redacted]	06/26/24 5:20:10 AM	
5788754422	Ledger journal	JBN0001123 [Redacted]	06/26/24 5:29:49 AM	
5788754473	Ledger journal	JBN0001124 Titan	06/26/24 5:37:55 AM	
5788771778	Purchase order - invoice	Purchase order - invoice	06/26/24 5:56:58 AM	
5788772088	Purchase order - invoice	Purchase order - invoice	06/26/24 7:18:18 AM	
5788783578	Ledger journal	JBN0001125 [Redacted]	06/26/24 5:54:44 AM	
5788783593	Ledger journal	JBN0001122 [Redacted]	06/26/24 5:57:52 AM	

Audit Trail in Other Key Applications

Master Data Report

Ax entity	Table name	Name	Record identification	Type of change	Created by	Creator name	Field name	Value	Previous value	Created date and time
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5639513827	Insert			Reference	US03		26/06/2024 23:12:08
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5639513838	Insert			Reference	US11		26/06/2024 23:12:08
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5639513840	Insert			Reference	US12		26/06/2024 23:12:08
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5639513842	Insert			Reference	US16		26/06/2024 23:12:08
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5639513846	Insert			Reference	US24		26/06/2024 23:12:08
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5639513848	Insert			Reference	US28		26/06/2024 23:12:08
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5639513854	Insert			Reference	US33		26/06/2024 23:12:08
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5639954847	Insert			Reference	US53		26/06/2024 23:12:08
IN18	Main account legal entity	Accrued Commissions Payable	5637163359,5640303577	Insert			Reference	US56		26/06/2024 23:12:08
IN18	Main account legal entity		5637145335,5637155077	Delete			Reference	US31		25/06/2024 10:53:16
IN18	Main account legal entity		5637145335,5637155077	Insert			Reference	US31		25/06/2024 10:50:18
IN18	Main account legal entity	Finance Services Recharges	5637251826,5638568831	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:25:46
IN18	Main account legal entity	Finance Services Recharges	5637251826,5638568831	Update			Dimension	-----621525		25/06/2024 04:25:46
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146329	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:25:39
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146329	Update			Dimension	-----621525		25/06/2024 04:25:39
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146325	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:25:32
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146325	Update			Dimension	-----621525		25/06/2024 04:25:32
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146315	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:25:26
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146315	Update			Dimension	-----621525		25/06/2024 04:25:26
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146313	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:25:19
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146313	Update			Dimension	-----621525		25/06/2024 04:25:19
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146311	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:25:12
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146311	Update			Dimension	-----621525		25/06/2024 04:25:12
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146309	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:25:05
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146309	Update			Dimension	-----621525		25/06/2024 04:25:05
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146303	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:24:58
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146303	Update			Dimension	-----621525		25/06/2024 04:24:58
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146301	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:24:52
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146301	Update			Dimension	-----621525		25/06/2024 04:24:52
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146297	Update			Dimension	--B10104-S083023 ----HAR0001-		25/06/2024 04:24:46
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146297	Update			Dimension	-----621525		25/06/2024 04:24:46
IN18	Main account legal entity	Finance Services Recharges	5637251826,5638568831	Insert			Reference	FR19		25/06/2024 04:24:06
IN18	Main account legal entity	Finance Services Recharges	5637251826,5637146297	Insert			Reference	FR01		25/06/2024 04:24:05

Audit Trail in Other Key Applications

Here is the list of audit trail (edit log) features in TallyPrime

- **Edit log for transactions and masters**

The new audit trail feature tracks activities such as creation, alteration, and deletion for all transactions recorded in TallyPrime. Not only for the transactions, but you can also track the activities for all the masters, such as ledgers, stock items, groups, including the details edited in company masters.

Edit Log			
Version	Activity	Username	Date & Time
4	Deleted	Admin	10-Mar-22 10:56
3	Altered	Admin	10-Mar-22 10:36
2	Altered	user-2	10-Mar-22 10:35
1	Created	user-1	10-Mar-22 10:34

Audit Trail in Other Key Applications

Day Book		National Manufacturers			For 16-Feb-22	
Date	Particulars	Vch Type	Vch No.	Debit Amount Inwards Qty	Credit Amount Outwards Qty	
16-Feb-22		Purchase	2		51,00,000.00	
16-Feb-22	Pressure Cooker	Stock Journal	1	200 Nos		
16-Feb-22	Roland Industries	Job Work In Order	2	1,45,000.00		
16-Feb-22	Pressure Cooker	Material Out	3		200 Nos	
16-Feb-22	Aluminium Supplies	Material In	3	50.000 Kgs		

Audit Trail in Other Key Applications

Day Book

Date	Particulars	Vch Type	Vch No.	Debit Amount Inwards Qty	Credit Amount Outwards Qty
16-Feb-22		Purchase	2		51,00,000.00
16-Feb-22	Pressure Cooker	Material In	1	200 Nos	
16-Feb-22	Roland Industries	Material In	2	1,45,000.00	
16-Feb-22	Pressure Cooker	Material Out	3		200 Nos
16-Feb-22	Aluminium Supplies	Material In	3	50,000 Kgs	

For
Basis of Values

Press **Ctrl** + **B**

B: Basis of Values
H: Change View
J: Exception Reports
L: Save View

Audit Trail in Other Key Applications

Day Book		National Manufacturers		Water Meter		Share	
Day Book		Basis of Values		For 16-Feb-22			
Date	Particulars	Voh No	Debit Amount Inwards Qty	Credit Amount Outwards Qty			
16-Feb-22	Global Corporation			51,00,000.00			
16-Feb-22	Pressure Cooker		200 Nos				
16-Feb-22	Roland Industries		1,45,000.00				
16-Feb-22	Pressure Cooker				200 Nos		
16-Feb-22	Aluminium Supplies		50,000 Kgs				

List of Configurations	
Show Report for	All Vouchers (Altered & Non-Altered)
Include Deleted Vouchers	No
Type of Voucher entries	All Vouchers
Exclude Order Vouchers	No

Edit Log			
Version	Activity	Username	Date & Time
4	Altered		8-Mar-22 18:11
3	Altered	Unknown (Security not enabled)	25-Feb-22 19:26
2	Altered	Unknown (Security not enabled)	25-Feb-22 16:21
1	Previous Record		

Audit Trail in Other Key Applications

Differences Between Edit Log Versions			
Version : 3		Version : 4	
Activity : Altered		Activity : Altered	
Username : Unknown (Security not enabled)	Date & Time : 25-Feb-22 19:26	Username :	Date & Time : 8-Mar-22 18:11
Particulars	Value	Particulars	Value
Date	16-Feb-22	Date	16-Feb-22
Reference Date	2-Apr-21	Reference Date	2-Apr-21
GST Registration Type	Regular	GST Registration Type	Regular
VAT Dealer Type	Regular	VAT Dealer Type	Regular
State Name	Karnataka	State Name	Karnataka
Voucher Type Name	Purchase	Voucher Type Name	Purchase
Country of Residence	India	Country of Residence	India
Place Of Supply		Place Of Supply	
Party Name		Party Name	
Party Ledger Name		Party Ledger Name	
Party Mailing Name		Party Mailing Name	
Consignee Mailing Name		Consignee Mailing Name	
Consignee State Name	Karnataka	Consignee State Name	Karnataka
Voucher Number	3	Voucher Number	3
Base Party Name		Base Party Name	
Persisted View		Persisted View	
Shipped By		Shipped By	
Buyer Name		Buyer Name	
Ship Document Number	225	Ship Document Number	250
Final Destination		Final Destination	Bangalore
Mode \ Terms of Delivery		Mode \ Terms of Delivery	15 Days
Consignee Country Name	India	Consignee Country Name	India

Audit Trail in Other Key Applications

Differences Between Edit Log Versions			
Version : 3		Version : 4	
Activity : Altered		Activity : Altered	
Username : Unknown (Security not enabled)	Date & Time : 25-Feb-22 19:26	Username : [REDACTED]	Date & Time : 8-Mar-22 18:11
Particulars	Value	Particulars	Value
Ship Document Number	225	Ship Document Number	250
Final Destination		Final Destination	Bangalore
Mode \ Terms of Delivery		Mode \ Terms of Delivery	15 Days
Address	[REDACTED]	Address	[REDACTED]
All Inventory Entries		All Inventory Entries	
All Inventory Entries - 1		All Inventory Entries - 1	
Stock Item Name	Aluminium Supplies	Stock Item Name	Aluminium Supplies
Rate	250.00/Kgs	Rate	300.00/Kgs
Amount	12,50,000.00 Dr	Amount	15,00,000.00 Dr
Actual Quantity	5,000.000 Kgs	Actual Quantity	5,000.000 Kgs
Billed Quantity	5,000.000 Kgs	Billed Quantity	5,000.000 Kgs
Batch allocations		Batch allocations	
Batch allocations - 1		Batch allocations - 1	
Godown name	Stores	Godown name	Stores
Batch name	Primary Batch	Batch name	Primary Batch
Destination godown name	Stores	Destination godown name	Stores
Amount	12,50,000.00 Dr	Amount	15,00,000.00 Dr

Reference Material

- ICAI Updated 2024 Guidance note - <https://resource.cdn.icai.org/78922aasb63149.pdf>

- Tally

<https://tallysolutions.com/tally/audit-trail-in-tallyprime/>

- Zoho

<https://www.zoho.com/in/books/kb/reports/audit-trail.html>

- NetSuite

<https://www.netsuite.com/portal/platform/infrastructure/operational-security.shtml>

- Oracle Database

<https://www.oracle.com/a/ocom/docs/techreport-oracle-db-india-ministry-of-corporate-affairs-rule11g.pdf>

- Oracle E-business Suite

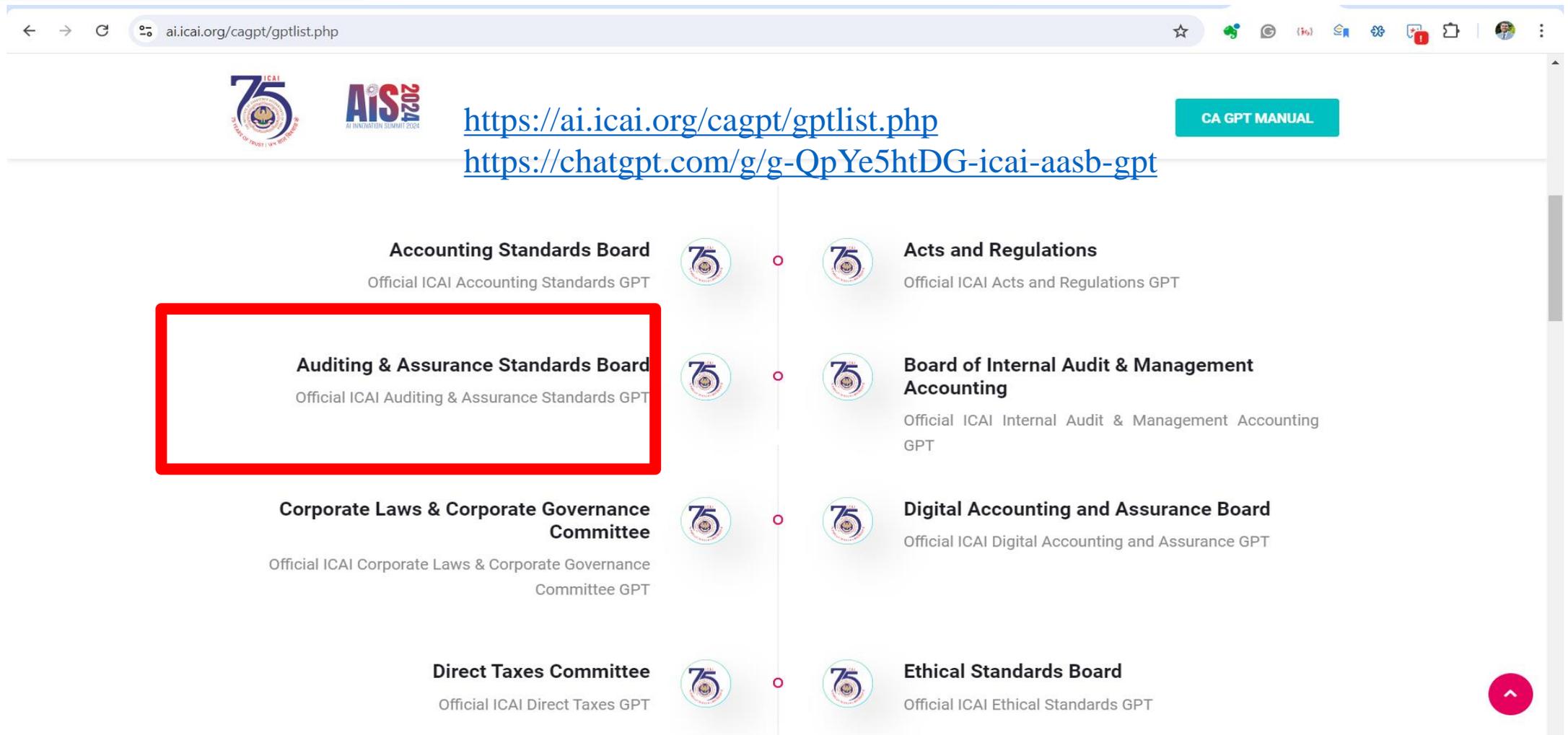
https://docs.oracle.com/cd/E26401_01/doc.122/e22952/T156458T663771.htm

- Microsoft Dynamics

<https://learn.microsoft.com/en-us/dynamics365/finance/localizations/india/apac-ind-audit-trail-edit-logs-accounting-software>

- Illustrative Disclosures compiled by CA Vishal Doshi - <https://vishaldoshi.in/wp-content/uploads/2024/06/compilation-of-reporting-on-audit-trail-2-1613194246-e1718613496957.pdf>

Consider using CA GPT



The screenshot shows a web browser window with the URL ai.icai.org/cagpt/gptlist.php. The page features the ICAI 75th anniversary logo and the AIS 2024 logo. A teal button labeled "CA GPT MANUAL" is visible in the top right. Below the header, there are two columns of GPT categories, each with a 75th anniversary icon and a small red circle. The "Auditing & Assurance Standards Board" category is highlighted with a red rectangular border. The categories listed are:

- Accounting Standards Board**
Official ICAI Accounting Standards GPT
- Auditing & Assurance Standards Board**
Official ICAI Auditing & Assurance Standards GPT
- Corporate Laws & Corporate Governance Committee**
Official ICAI Corporate Laws & Corporate Governance Committee GPT
- Direct Taxes Committee**
Official ICAI Direct Taxes GPT
- Acts and Regulations**
Official ICAI Acts and Regulations GPT
- Board of Internal Audit & Management Accounting**
Official ICAI Internal Audit & Management Accounting GPT
- Digital Accounting and Assurance Board**
Official ICAI Digital Accounting and Assurance GPT
- Ethical Standards Board**
Official ICAI Ethical Standards GPT

About Us



As a CPA and consulting firm, we specialize in IT Audits, SOC attestation, Cyber Security Audits, and auditing SaaS companies. Our expertise ensures thorough digital risk assessments, empowering your business to navigate the challenges of the digital world with confidence.



Narasimhan
Elangovan

Our Membership and Certifications



Narasimhan@ken-co.in

Bangalore, India

SG Palya, Bangalore 560029, India



Montana, USA

Helena, Montana State 59602, USA