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Audit Data Standards

General Ledger Standard

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Prepared by the AICPA Assurance Services Executive Committee

Emerging Assurance Technologies Task Force

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Audit Data Standards

The benefits of standardization are well-recognized and have led to the development of various general IT standards. One reason data standards are needed is to address the ongoing challenge that management as well as internal and external auditors face in the efficient exchange of a company's[1] data. This process is complicated by the fact that accounting and IT personnel approach requests for such information from different perspectives. For example, in some cases, audit-related data requests are forwarded directly to a company's IT department, with limited further involvement from the accounting or finance department. In many cases, the burden is on the auditors to acquire the data.

The AICPA Assurance Services Executive Committee believes that audit data standards (ADS) will contribute to the efficiency and effectiveness of the audit process through standardization of the format for fields and files commonly requested for audit and other related purposes. Similarly, other consumers of the standardized information (such as creditors) also would benefit if a company chose to share that data with them. Both large and small as well as public and private companies also stand to benefit from the application of the ADS. By standardizing the data requested by auditors on a regular basis, companies will be able to automate and replicate the information request process—thereby reducing the amount of time and effort required to provide the requested data. Company staff and internal audit will also benefit from enhanced analytical capabilities by leveraging the standardized data for internal purposes. The standard also will make the data usable for external auditors to perform enhanced data analysis.

These standards represent leading practices that well-designed accounting and financial reporting systems are capable of adhering to. This publication addresses the general ledger (GL).

ADS address both the technical design (files, tables, fields, formats, and so on) and supplemental questions about the data that are essential for an understanding of its use. The former generally is best addressed though IT systems design and the latter is commonly provided by accounting or finance personnel, with input from IT personnel. Please note that these are voluntary, recommended data standards for the extraction of information. These data extract standards are not required, nor do they represent authoritative audit or accounting standards.

Recognizing the value of uniformity and the benefits of individual adaptation, particularly for companies of varying sizes and industry characteristics, these standards provide some degree of flexibility. These standards are sensitive to specific requirements in different countries and have international applicability. This is a minimum standard and is not meant to be limiting; therefore, users may create customized, user-defined fields. (For example, items should not be subtracted, but they may be added where they do not already exist in the standard.) However, to achieve the benefits of standardization (when not specifically indicated), individual customization should be avoided. (In other words, if an item is defined in the standard, then do not redefine it). Once a company adopts a particular convention, the company should consistently export its data according to that convention, unless a major IT system conversion is undertaken or the producers and consumers of the standardized data mutually agree on an expansion, or both.

[1] Please note that the term *company* is meant to represent companies, partnerships, government agencies, not-for-profit entities, and so on, and is not limited to commercial entities.

The audit data standard specifications were designed based on the needs of the majority of systems encountered by its designers. For the flat file (pipe-delimited) format, this means that certain "repetitive" fields were fixed at a certain number. These include the following:

Business_Unit_Listing in Base Standard:

- Business_Unit_Hierarchy[1] – [5]

GL_Detail_YYYYMMDD_YYYYMMDD in General Ledger Standard et al:

- Segment[01] – [05]

Customer_Master_YYYYMMDD in Accounts Receivable Standard/Order-to-Cash Standard:

- Addresses of Physical and Billing
- Invoices_Received_YYYYMDD_YYYYMMDD in Procure-to-Pay Standard et al
- GL_Debit_Account_Number and GL_Credit_Account_Number

In the last case, an entry line can have a set of debit and credit accounts; if produced in summary rather than in detail, the entire invoice can have only one set of debit and credit accounts unless

1. the auditor and the client agree to append additional debit and credit accounts at the end of a line of detail and agree on the format, or
2. the XBRL GL format is used rather than using the pipe-delimited format. As noted in the XBRL GL column, XBRL GL uses a method to represent data that permits more entries than the flat file format.

Where more complex, hierarchical or repetitive entries are necessary, XBRL GL may be the more practical format for representing the data shared using the audit data standard.

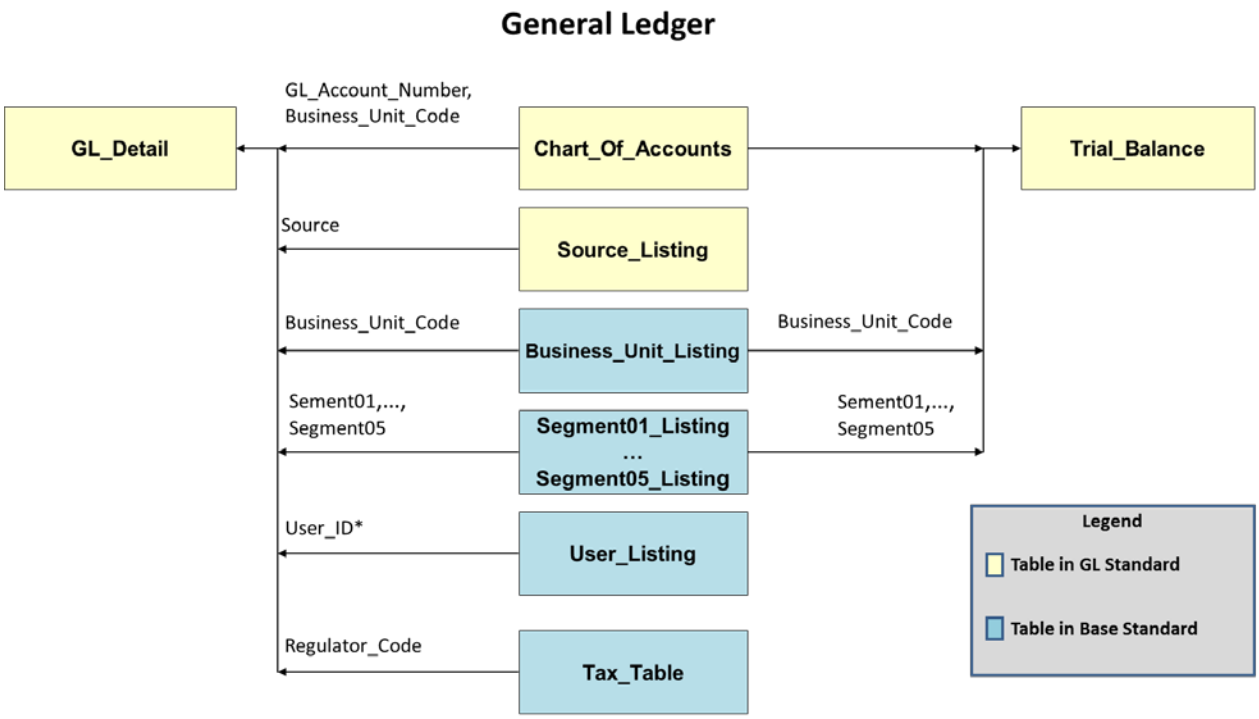
Companies implementing the ADS should first contact their enterprise resource planning (ERP) or accounting package vendor for assistance. If the vendor does not have a solution for adopting the ADS, then extract, transform, load (or ETL) vendors have developed scripts that can be used to map to the ADS.

Prior to implementing this data standard, an evaluation should be made of the reliability of the data through the use of controls and segregation of duties testing. Guidance for these types of evaluation criteria is available at www.aicpa.org.

Additional detail on the contents of each section follows. The following figure provides a data diagram that shows the relationship between tables in the current standard. It is important to note that the GL ADS should be used in conjunction with the base standard document located on the AICPA's website.

This version of the ADS general ledger standard is an update to the general ledger standard dated August 2013, and includes an updated data relationships table and updated field information throughout the tables. In order to track versions, it is suggested that users apply file-naming conventions to uniquly identify and differentiate between the files.

Data Relationships Among Tables in the Audit Data Standards



*The User_Listing table can be joined to three fields, all of which contain a user ID: Entered_By, Approved_By, Last_Modified_By

1. General Ledger Standard

GL standard audit data is defined with multiple tables containing related information. The “level” column within each table has a label of either “1” or “2” to indicate the importance of the data. Level 1items are required (when available through IT systems or additional means). The level 2 items are recommended, but may not always be available. The client should specify those fields that are not available.

Following the standardized data is a data profiling report and questionnaire that should be used to further describe the data, accounting processes, and financial IT systems.

GL Standardized Data

1.1 GL_Detail_YYYYMMDD_YYYYMMDD

1.2 Trial_Balance_YYYYMMDD_YYYYMMDD

1.3 Chart_Of_Accounts

1.4 Source_Listing

1.1 GL_Detail_YYYYMMDD_YYYYMMDD

The GL_Detail table stores all the journal entry lines and includes all the journal entry header information as well. Each row in this table contains detailed information for transactions on each journal entry—such as the associated journal entry ID, the associated account number, and the debits or credits associated with the journal entry line. The file should be at the journal entry line level, not a more summarized level.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element[1]	Description
			Data Type	Length[2]		
1	**Journal_ID**	1	TEXT	100	gl-cor:entryNumber	Identifier that is unique for each journal entry. May require concatenation of multiple fields.
2	**Journal_ID_Line_Number**	1	TEXT	100	gl-cor:lineNumber	Identifier that is unique for each line within a journal entry.
3	**JE_Header_Description**	1	TEXT	256	gl-cor:entryComment	Description of the entire journal entry as described by the journal entry header.
4	**JE_Line_Description**	1	TEXT	256	gl-cor:detailComment	Description of the individual line within the journal entry.
5	**Source**	1	TEXT	25	gl-cor:SourceJournalID (fixed/enumerated list) or gl-cor: sourceJournalDescription (free form)	Posting source (code for source from which the journal entry originated, such as sales journal, cash receipts journal, general journal, payroll journal, accountant manual entry, spreadsheet, and so on).

[1] Taken from entry point of XML schema file gl-plt-2006-10-25.xsd found in the subdirectory \plt\case-c-b-m-u-t of the extensible business reporting language global ledger taxonomy framework (or XBRL GL) file structure; this should be used for the schemaLocation and schemaRef, although alternatives may be used if required. User should use the most current recommended version available, unless agreement on a later draft is made and beneficial.

[2] Throughout the document, this column represents a suggested maximum length.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element[1]	Description
			Data Type	Length[2]		
6	**Business_Unit_Code**	1	TEXT	25	gl-cor:accountSubID with gl-cor:accountSubType of "Business_Unit"	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited and for which the trial balance is generated. For example, you may use a code aligned with the concept of a reportable segment as defined in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 280, Segment Reporting.
7	**Effective_Date**	1	DATE		gl-cor:postingDate	The date of the journal entry, no matter what date the entry is received or entered. This is sometimes referred to as the accounting date or accounting effective date. For example, if the user wants to see the financial results for the period ending March 5, 20X1, the journal entry can be created on any day during the open period and be assigned to the period ending March 5, 20X1.
8	**Fiscal_Year**	1	TEXT	4	gl-bus:fiscalYearEnd Note that gl-bus:fiscalYearEnd is at a higher level of the XBRL GL hierarchical structure than the detail lines are, an efficient structuring would include pre-grouping by bus:fiscalYearEnd	Fiscal year in which Effective_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year end (ISO 8601) for Extensible Business Reporting Language Global Ledger taxonomy framework (XBRL GL).

9	**Period**	1	TEXT	10	gl-bus:postingCode	Fiscal period in which the Effective_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.
10	**GL_Account_Number**[3]	1	TEXT	100	gl-cor:accountMainID	Identifier for the GL financial account. The GL_Account_Number in this file must match the GL_Account_Number used in the Trial_Balance and Chart_Of_Accounts files.
11	**Amount**	1	NUMERIC		gl-cor:amount	Transaction monetary amount recorded in the functional or group currency for the entity under audit. No multicurrency translation should need to be performed on this amount because all transactions are recorded in a single currency.
12	**Amount_Credit_Debit_Indicator**	1	TEXT	1	gl-cor:debitCreditCode	Indicates whether the amount is a credit or debit. “C”=credit; “D”=debit.
13	**Amount_Currency**	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the amount. See ISO 4217 coding.

[3] Account_Number may include alphanumeric characters.

14	**Entered_By**	1	TEXT	25	gl-cor:enteredBy	User_ID (from User_Listing file) for person who created the record.
24	**Entered_Date**	1	DATE		gl-cor:enteredDate	Date the journal entry was entered into the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-entered date), when possible. This date does not necessarily correspond with the date when the journal entry was posted to the GL or the period-end date.
16	**Entered_Time**	2	TIME		(This is included in the ISO 8601 representation of gl-cor:enteredDate, see previous row)	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
17	**Approved_By**	2	TEXT	25	gl-cor: entryResponsiblePerson	User ID (from User_Listing file) for person who approved the entry.
18	**Approved_Date**	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
19	**Last_Modified_By**	2	TEXT	25	gl-bus: enteredByModified	User_ID (from User_Listing file) for the last person modifying this entry.
20	**Last_Modified_Date**	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified before posting.
21	**Reporting_Amount**	2	NUMERIC		gl-cor:amountTriangulationAmount	The amount recorded in the currency in which a reporting entity prepares its financial statements.

22	**Reporting_Amount_Currency**	2	TEXT	3	gl-muc:amountTriangulationCurrency	The currency which a reporting entity prepares its financial statements (for example, USD, EUR; see ISO 4217 coding).
23	**Local_Amount**	2	NUMERIC		gl-muc: amountOriginalAmount	Amount in the local country currency where the transaction originated.
24	**Local_Amount_Currency**	2	TEXT	3	gl-muc: amountOriginalCurrency	The currency used for local country reporting requirements (for example, USD, EUR; see ISO 4217 coding).
25	**Reversal_Indicator**	1	TEXT	1	gl-usk:reverse true = entry is to be reversed false with gl-usk:reversingDate = provided = entry is a reversal not provided = none of the above.	Indicates whether this entry is a reversal or to be reversed. "1"=entry is a reversal, "2"=entry is to be reversed, and empty ("")=none of the above or system generated indicators. For XBRL GL, this is a Boolean, in which "true" indicates it is to be reversed; "false" with provision of a reversingDate indicates the entry is a reversal.
26	**Reversal_Journal_ID**	2	TEXT	100	gl-usk:reversingStdId	When the Reversal_Indicator=1, this identifies the Journal_ID of the entry being reversed.

27	**Segment01**	2	TEXT	25	XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parentSubAccountType (What is the hierarchy type this unit rolls up to?).	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
28	**Segment02**	2	TEXT	25	See above	See above
29	**Segment03**	2	TEXT	25	See above	See above
30	**Segment04**	2	TEXT	25	See above	See above
31	**Segment05**	2	TEXT	25	See above	See above

Additional Comment for XBRL GL:

1. gl-cor:sourceJournalID is an enumerated list, promoting clearer understanding of the following:
   - cd—cash disbursements (sending checks to vendors)
   - cr—cash receipts (receiving checks from others)
   - fa—fixed assets
   - gi—giro or other bank adjustments
   - gj—general journal
   - im—inventory management
   - jc—job cost
   - pj—purchase journal (liabilities from purchases)
   - pl—payroll journal

- sj—sales journal
- se—standard entries
- ud—user defined
- ot—other sources of entries

For a GL detail listing, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “journal” or “entries”	[Entries] is used for a broad list of accounting journal entries; an enumerated value [journal] is used for a list of like entries when debits explicitly equal credits.
gl-cor: entriesComment	value = “ads:GL_Detail_YYYYMMDD_YYYYMMDD”	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

1.2 Trial_Balance_YYYYMMDD_YYYYMMDD

The Trial_Balance table stores all the ledger account balance information. The Trial_Balance file should contain the ending balances at a point in time. The Trial_Balance should be created at the same time as the GL_Detail to prevent differences in transactions and balances.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	**GL_Account_Number**	1	TEXT	100	gl-cor:accountMainID	Identifier for the GL financial account. The GL_Account_Number in this file must match the GL_Account_Number used in the GL_Detail and Chart_Of_Accounts files.
2	**Business_Unit_Code**	1	TEXT	25	gl-cor:accountSubID with gl-cor:accountSubType of "Business_Unit"	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited and for which the trial balance is generated. For example, you may use a description aligned with the concept of a reportable segment as defined in FASB ASC 280.
3	**Balance_AsOf_Date**	1	DATE		A common end-of date is noted by gl-cor:periodCoveredEnd; mixed period end dates could be noted by gl-cor:postingDate	Date of the provided balance, not when the Trial_Balance file was created (for example, 20141231 if year-end balance, even if the report was run on 20150122).
4	**Fiscal_Year**	1	TEXT	4	gl-bus:fiscalYearEnd - ccyy-mm-dd	Fiscal year in which the Balance_AsOf_Date occurs—YYYY for delimited, CCYY-MM-DD fiscal year end (ISO 8601) for extensible business reporting language global ledger taxonomy framework (XBRL GL).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
5	**Period**	1	TEXT	10	gl-bus:postingCode	Fiscal period in which the Balance_AsOf_Date occurs. Examples include W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods.
6	**Amount_Beginning**	1	NUMERIC		XBRL GL does not have separate beginning and ending amounts on a line. This would use a second line, with optional gl-cor:xbrlInclude = “beginning_balance” and gl-cor:periodCoveredStart	Period beginning balance amount (that is, the ending balance from the prior period) recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all are recorded in a single currency.
7	**Amount_Beginning_Reporting**	2	NUMERIC		gl-muc:amountOriginalTriangulationAmount with gl-cor:xbrlInclude = “beginning_balance”	Period beginning balance amount in reporting currency used for statutory reporting.
8	**Amount_Beginning_Local**	2	NUMERIC		gl-muc:amountOriginalAmount with gl-cor:xbrlInclude = “beginning_balance”	Period beginning balance amount in the local country currency for multicurrency tracking.
9	**Amount_Currency**	1	TEXT	3	gl-muc:amountCurrency	The functional or group currency related to the balance. See ISO 4217 coding.
10	**Amount_Reporting_Currency**	2	TEXT	3	gl-muc:amountOriginalTrangulationAmountCurrency	The currency used for nonconsolidated reporting as opposed to functional or consolidated reporting or local or actual amounts. See ISO 4217 coding.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
11	**Amount_Local_Currency**	2	TEXT	3	gl-muc:amountOriginalCurrency	The currency used for local country reporting requirements. See ISO 4217 coding.
12	**Amount_Ending**	1	NUMERIC		gl-cor:amount with optional gl-cor:xbrlInclude = “ending_balance”	Period ending balance amount recorded in the functional or group currency. No multicurrency translation should need to be performed on this amount because all are recorded in a single currency.
13	**Amount_Ending_Reporting**	2	NUMERIC		gl-muc:amountOriginalTriangulationAmount with gl-cor:xbrlInclude=“ending_balance”.	Period ending balance amount in reporting currency used for statutory reporting.
14	**Amount_Ending_Local**	2	NUMERIC		gl-muc:amountOriginalAmount with gl-cor:xbrlInclude=“ending_balance”	Period ending balance amount in the local country currency for multicurrency tracking.
15	**Segment01**	2	TEXT	25	gl-cor:accountSubID associated with the gl-cor:accountSubType as defined in the Segment0X_Listing tables. (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
16	**Segment02**	2	TEXT	25	See above	See above
17	**Segment03**	2	TEXT	25	See above	See above
18	**Segment04**	2	TEXT	25	See above	See above
19	**Segment05**	2	TEXT	25	See above	See above

Additional Comment for XBRL GL:
Trial balances are rarely beginning and ending of period alone. They are more often beginning, period change (often period debits and separate period credits), and ending.

For a trial balance listing, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “trialbalance”	Explicitly defines this as a trial balance, as per XBRL GL’s standard enumerations.
gl-cor: entriesComment	value = “ads:Trial_Balance_YYYYMMDD”	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

1.3 Chart_Of_Accounts

The chart of accounts table is used to store the information about all the GL accounts—including name, description, and mapping to the financial statement captions. If different charts of accounts are needed for different business units, business unit fields should be utilized to distinguish between the local and consolidating sets of accounts.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	**GL_Account_Number**	1	TEXT	100	gl-cor:accountMainID	Identifier for the GL financial account. The GL_Account_Number in this file must match the GL_Account_Number used in the GL_Detail and Trial_Balance files.
2	**GL_Account_Name**	1	TEXT	100	gl-cor:accountMainDescription	Name for the GL account.
3	**Account_Type**	1	TEXT	25	gl-cor:mainAccountType	Grouping for high-level category on the financial statements. Values should be assets, liabilities, equity, revenue, expenses, and so on.
4	**Account_Subtype**	1	TEXT	25	gl-cor:mainAccountTypeDescription	Grouping for lower-level categories on the financial statements. Examples include reserve account, suspense account, intercompany account, and so on.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
5	**FS_Caption**	1	TEXT	100	gl-cor:summaryReportingElement	Financial statement caption. Grouping for the caption the GL account rolls up to on the financial statements (for example, cash and cash equivalents, accounts payable, cost of sales, and so on). Sometimes may prefer to be at the trial balance level.
6	**GL_Account_Description**	2	TEXT	256	gl-cor:accountTypeDescription	Label or description associated with GL_Account_Number.
7	**Business_Unit_Code**	1	TEXT	25	gl-cor:accountSubID with gl-cor:accountSubType of “Business_Unit”	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited and for which the trial balance is generated. For example, you may use a description aligned with the concept of a reportable segment as defined in FASB ASC 280.
8	**Parent_GL_Account_Number**	2	TEXT	100	gl-cor:parentAccountMainID	A reference to the GL_Account_Number that is the parent in an account hierarchy. Provided to allow more than the predefined levels of hierarchy in the chart of accounts table.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
9	**Segment01**	2	TEXT	25	gl-cor:accountSubID associated with gl-cor:accountSubType from Segment0X_Listing (Note: XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA, description N. America, and type global area using gl-cor:accountSubID, gl-cor:accountSubDescription, and gl-cor:accountSubType, respectively.)	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
10	**Segment02**	2	TEXT	25	See above	See above
11	**Segment03**	2	TEXT	25	See above	See above
12	**Segment04**	2	TEXT	25	See above	See above
13	**Segment05**	2	TEXT	25	See above	See above

Additional Comment for XBRL GL:
For a chart of accounts listing, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “account”	Explicitly defines this as a listing of accounts, as per XBRL GL’s enumerations.
gl-cor: entriesComment	value = “ads:Chart_Of_Accounts”	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

1.4 Source_Listing

The source code listing provides additional information about the sources provided in the GL_Detail file. Each source should have a description, which ERP module or subledger it originates in, along with information relating to the business process it is a part of.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
1	**Source**	1	TEXT	25	gl-cor:sourceJournalID if an enumerated set is feasible; gl-cor:sourceJournalDescription otherwise.	Posting source (code for source from which the journal entry originated, such as sales journal, cash receipts journal, general journal, payroll journal, accountant manual entry, spreadsheet, and so on). The code must be a unique indication for the underlying source. Must match the source field in the GL_Detail file.
2	**Source_Description**	1	TEXT	100	gl-bus:batchDescription if gl-cor:sourceJournalDescription is used above.	A plain English description of the source. Some of the more common journals are purchases, sales, cash receipts, cash disbursements, and general journal.
3	**ERP_Subledger_Module**	2	TEXT	100	gl-bus:measurableDescription	Description of the subledger or ERP module the journal entry originated from. Should tie back to a system or significant accounting process. In some instances, may be represented by source.
4	**System_Manual_Identifier**	2	TEXT	1	gl-bus: entryOrigin	Define if the source creates system-generated or manually entered journal entries. Provide an “S” or “M” for the value.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Description
			Data Type	Length		
5	**Business_Process_Major**	2	TEXT	100	gl-bus:measurableCodeDescription	The major class of transaction associated with a business process (for example, sales).
6	**Business_Process_Minor**	2	TEXT	100	gl-bus:measurableCodeCategory	A subprocess of the major business process (for example—orders, returns, discounts, and so on).

Additional Comment for XBRL GL:
For a source listing, additional required or recommended fields include the following:

Element	Content	Comment
gl-cor:entriesType	value = “other”	**[entriesType] is a mandatory field; [other] is an enumerated value.**
gl-cor:entriesComment	value = “ads:Source_Listing”	[entriesComment] is the descriptive field describing what is common in the collection of information; introducing audit data standard namespace and qualifier for type of collection ties it to this representation.

1.5 GL Standard Data Profiling Report

For each set of data that is extracted from ERP or the GL, the following tests should be performed by the data provider and independently confirmed by the auditor. Validation should be performed for each period for which the data is requested. The data validation should include the following:

Test	Description
Date and Control Totals	
Required files	Confirm all requested files and data fields have been provided.
Date ranges	• Minimum and maximum dates for Entry_Date (GL_Detail). • Minimum and maximum dates for Effective_Date (GL_Detail). • Minimum and maximum dates for Effective_Date with each period for the data provided (GL_Detail).
Control totals	• Line item count, sum of total debits, sum of total credits, and total sum of amount (GL_Detail). • GL account count and total sum of balance amount (Trial_Balance).
JE and TB review	
Missing data	Number of missing or blank values listed by field.
Invalid data	Count of records by field that do not comply with field format requirements (for example, date or time fields not compliant with date or time format, numeric fields not including two decimal places, and so on).
Nonbalancing entries	Count and percentage of journal entries that do not balance to $0.
Nonbalancing sources	From GL_Detail, the count of records and total of amount by source.
Accounts missing from TB	Count and total of amount by GL_Account_Number for GL accounts that are found in the GL_Detail but not in the Trial_Balance.
Completeness and Financial Statement Roll-Forward	
Account roll-forward	Roll forward all accounts from the beginning of the fiscal year to the end of the period (that is, for each GL_Account_Number, the Amount_Beginning [from Trial_Balance], total of Amount [from GL_Detail], Amount_Ending [from Trial_Balance], and the difference between the Amount_Ending and sum of Amount_Begining and total amount).

1.6 General Ledger Questionnaire

The following information is integral to the understanding and use of the company's IT data. A company's financial management, in consultation with its IT personnel, should address each of the items each time data is provided, if applicable. These questions are not intended to be all-inclusive and are presented as examples only. Prior to implementing the use this data standard, an evaluation should be made of the reliability of the system data through the use of controls and segregation of duties testing, which are not covered by this questionnaire.

GL

Consider the following questions:

1. Is there an implicit structure for creating a unique Journal_ID field (for example, is it a concatenation of two or more other fields)? If so, what is the structure?

2. When are journal entries recognized in the financial statements (for example, when entered, when approved, and so on)?

3. Does the unique account number sequence capture classifications such as business units, subaccounts, and so on (account flexfield)? If so, describe the account number sequence.

4. How are related-party transactions identified (for example, transactions with wholly or partially owned subsidiaries)?

5. Do separate GL systems (for example, instances within ERP or multiple GL or ERP installations) need to be considered when analyzing the data? How are various ledgers in the data differentiated?

6. Which GL system(s) is (are) this data extraction from? Provide documentation for the data extraction (for example, identify ERP program used or provide SQL code for custom query).

    a. How many applications or posting sources, including spreadsheets, are supporting the GL across all business units?

    b. What are the types and names (application = ERP Module, subledger, or other source of entries into the GL)?

    c. What type of applications are used in the consolidation process and how do they relate to the "underlying" company ledgers and subledgers?

    d. What is the process for handling eliminations, and is it replicated in the ERP system?

7. What is the process for financial statement consolidation? Are the financial statements systematically consolidated? If so, describe the process.

8. If ERP is used for consolidation purposes, at what point in the financial reporting process (daily, monthly, or quarterly) is consolidation performed?

9. Are top-side entries made when consolidating and preparing the financial statements? How are these captured, and how are they incorporated into the GL or ERP?

10. Are reversal entries entered manually, or is it an automated process?

11. Are there transactions in the data that are not related to the financial statements (for example, memo entries)? If so, how are they identified?

12. How did you use GL Account_Type and Account_Subtype?

13. Is any nonfinancial data included and, if so, how can it be identified?

14. How does the application define a manual versus an automated journal entry? Describe the transaction criteria that distinguish a standard transaction from a nonstandard transaction.

15. How is currency conversion handled?

16. How is currency identified within the application?

17. Do foreign currency transaction records contain both the local (native) currency and amount as well as the reporting (home) currency amount? If so, when is foreign currency translated into the parent or consolidated (functional) GL currency (monthly, daily, and so on)?

18. Does the system allow the posting of unbalanced entries? If so, what are the reasons for unbalanced entries in this data submission, and how are journal entries that don't balance to zero handled?

19. Does the application allow one-sided journal entries? If so, under what circumstances are these types of entries allowed?

20. Does the GL allow individual transactions to exist in the system as header information without the associated detail information? If so, are these entries flagged and identified for further evaluation?

21. Can a user post a journal entry to a prior closed period? Under what circumstances is the back-posting of entries allowed? Does the system identify or track back-posting of entries?

22. Can a journal entry identifier number be reused within the GL? If so, what makes a journal entry number unique?

23. How often are entries posted to the GL (real-time or batch process)? If posted via a batch process, what is the posting schedule?

24. How are journal entries from business units or segments posted to the system? Are they summarized or posted in detail?

25. How are times recorded for journal entries (East Coast time, GMT, and the like)?

User and Business Unit Administration

Consider the following questions:

1. How are manual entry approvals handled? Is it a paper-based process, or is the approval process built into the GL system?

2. How are journal entries reviewed? Is there a policy regarding required levels of review depending on the dollar amount of the journal entry? Is this process built into the system or is it a manual process?

3. Who are the authorized users who can create, modify, and approve manual journal entries (including spreadsheet and Microsoft Access uploads and so on)? Please provide a list of these users.

4. Is batch uploading of manual journal entries allowed or used?

5. When providing extracted GL data, are the number of line items and the sum of amounts generated manually or by the application used to extract the data?