AICPA Financial Reporting Center

Audit Data Standards

Fixed Asset Subledger 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) would also 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 will also 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 Fixed Asset Subledger Audit Data Standard.

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 through 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 standards specifications were designed based on the needs of the majority of systems encountered by their 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 or 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 standards.

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 (ETL) vendors have developed scripts that can be used to map to the ADS.

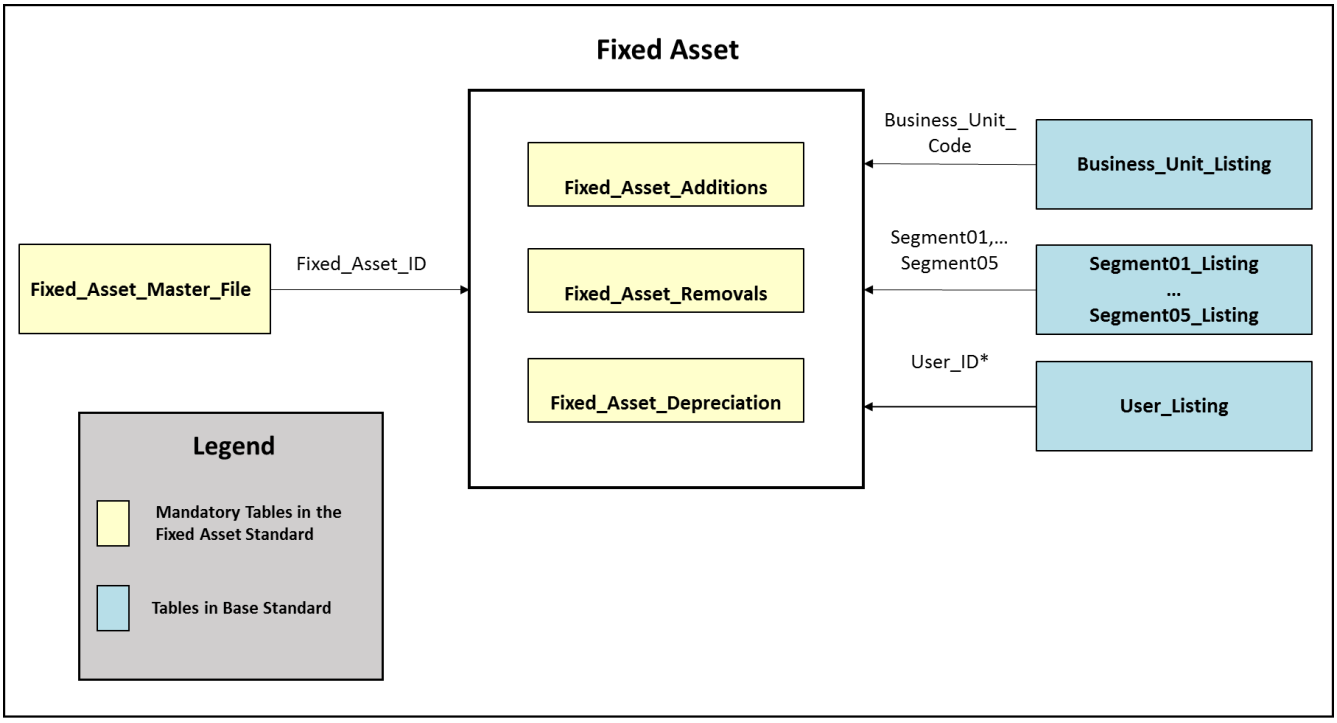
Prior to implementing these data standards, an evaluation should be made of the reliability of the data through the use of controls and segregation of duties testing. Guidance for these types of evaluation criteria is available at www.aicpa.org.

1. Fixed Asset Subledger ADS

The Fixed Asset Subledger ADS is intended to accommodate basic analysis of the fixed asset process. The standard is intended to facilitate analysis performed as part of an audit, as well as analysis that might be performed by company staff and internal audit in order to improve internal processes. Future updates to this standard may provide more detail and industry-specific content to broaden the opportunities for analysis.

The Fixed Asset Subledger ADS is defined with multiple tables containing related information. Figure 2 provides a data diagram that shows the relationship between tables in the Fixed Asset Subledger ADS. It is important to note that the Fixed Asset Subledger ADS should be used in conjunction with the document Audit Data Standard—Base Standard, which is located on the AICPA's website.

Figure 2: Data Relationships Among Tables in the Fixed Asset Subledger Audit Data Standard



**The User_Listing table can be joined to three fields, all of which contain a UserID-Entered_By, Approved_By, Last_Modified_By*

The "level" column for data fields within each table of the Fixed Asset Subledger ADS has a label of either "1" or "2" to indicate the importance of the data. Level 1 items are required (when available through IT systems or additional means). The level 2 items are recommended, but may not always be available. The fields that are not available should be specified. It is important to note that the Fixed Asset Subledger Standard should be used in conjunction with the Audit Data Standard – Base Standard document, which is located on the AICPA's website.

The following subsections detail the Fixed Asset Subledger ADS:

2.0 Fixed Asset Standardized Data[2]

2.1 Fixed_Asset_Master_File_YYYYMMDD
2.2 Fixed_Asset_Additions_YYYYMMDD_YYYYMMDD
2.3 Fixed_Asset_Removals_YYYYMMDD_YYYYMMDD
2.4 Fixed_Asset_Depreciation_YYYYMMDD_YYYYMMDD

[2] Please note that for table names with two dates, the dates represent the extract criteria's beginning and ending dates. For table names with one date, the date represents the "as of" date of the extract.

2.1 Fixed_Asset_Master_File_YYYYMMDD

The Fixed_Asset_Master_File_YYYYMMDD table contains location information and product information used to identify the fixed assets in inventory.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	25	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
2	Location_ID	1	TEXT	75	For XBRL GL, A location that is forced to be unique isn't a single field; concatentate the Business_Unit_Code and Location_Codes's XBRL GL concepts to tie back (need to consider interrelationships with other files).	Unique identifier for organizations. May require a concatenation of items such as Business_Unit_Code and Location_Code.
3	Location_Code	1	TEXT	25	gl-bus:organizationAddressLocationIdentifier	Code used to identify fixed asset location at local, rather than organizational, level.
4	Location_Description	2	TEXT	100	gl-bus:organizationAddressDescription	Textual description of location identified by Location_Code.
5	Fixed_Asset_ID	1	TEXT	100	For XBRL GL, Fixed_Asset_Code isn't forced to be unique;	Unique identifier; may require a concatenation, such as

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					concatentate the Business_Unit_Code and Fixed_Asset_Code's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Business_Unit_Code + Fixed_Asset_Code.
6	Fixed_Asset_Code	1	TEXT	25	gl-bus:measurableID where gl-bus:measurableCode = "FA"	An internal ID at the local level for tracking this fixed asset.
7	Fixed_Asset_Description	1	TEXT	100	gl-bus:measurableDescription	Description of fixed asset.
8	Fixed_Asset_Bar_Code	2	TEXT	25	gl-bus:measurableIDOther	UPC or other external identifier, such as the product code from a primary vendor.
9	Serial_Number	2	BOOLEAN	5	For XBRL GL, Serial Number and Lot Number are not two separate Boolean fields, but a selection from an enumerated value and an associated freeform field. For serial only, select "serial" from gl-ehm:serialLotCode (enumerated: serial, lot, other, neither)and leave gl-ehm:serialLotDescription (freeform) blank. For both serial and lot	Tracked by serial number. True or false.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					tracked, use “other” from gl-ehm:serialLotCode and enter SerialAndLot for gl-ehm:serialLotDescription	
10	Lot_Number	2	BOOLEAN	5	For XBRL GL, Serial Number and Lot Number are not two separate Boolean fields, but a selection from an enumerated value and an associated freeform field. For lot only, select “lot” from gl-ehm:serialLotCode (enumerated: serial, lot, other, neither)and leave gl-ehm:serialLotDescription (freeform) blank. For both serial and lot tracked, use “other” from gl-ehm:serialLotCode and enter SerialAndLot for gl-ehm:serialLotDescription	Tracked by lot number. True or false.
11	Manufacturer_ID	2	TEXT	100	gl-ehm:serialLotManufacturer	Manufacturer of fixed asset.
12	Vendor_ID	2	TEXT	100	gl-cor:identifierCode for internal # with gl-	Unique identifier for the primary vendor of the fixed asset. Must match

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					cor:identifierType = “vendor”	a Vendor_ID in the Vendors file.
13	Fixed_Asset_Group_01	2	TEXT	25	gl-bus:measurableCategory	Fixed asset grouping descriptor #1, e.g. project.
14	Fixed_Asset_Group_02	2	TEXT	25	Add as subcategory to glbus:measurableCategory using pipe (|) delimiter.	Fixed asset grouping descriptor #2.
15	Fixed_Asset_Class	1	TEXT	25	gl-ehm:measurableClassID (enumerated) to include codes from Inv and PPE (for example, raw material, WIP, finished goods, land, building, F&, etc.), gl-ehm:measurableClassDescription (freeform)	Class of fixed asset, e.g. Land, Buildings, Machinery, etc.
16	Fixed_Asset_Quantity_On_Hand	1	NUMERIC		gl-bus_measurableQuantity	Quantity of fixed asset items on hand.
17	Fixed_Asset_Original_Cost	1	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-bus:measurableQualifier = “original_cost”	Original cost of the fixed asset.
18	Fixed_Asset_Replacement_Cost	2	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-	Replacement cost of the fixed asset.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					bus:measurableQualifier = “replacement_cost”	
19	Fixed_Asset_Fair_Value	2	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-bus:measurableQualifier = “fair_value”	Fair value of the fixed asset.
20	Fixed_Asset_Depreciable_Basis	2	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-bus:measurableQualifier = “depreciable_basis”	Depreciable basis of the fixed asset.
21	Fixed_Asset_Salvage_Value	2	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-bus:measurableQualifier = “salvage_value”	Salvage value of the fixed asset.
22	Fixed_Asset_Net_Book_Value	2	NUMERIC		gl-cor:amount (As this is the value that ties to books, it is the primary amount. Other amounts are placed in parallel measurable structures.)	Net book value of the fixed asset.
23	Fixed_Asset_Accumulated_ Depreciation	1	NUMERIC		gl-bus:dmAmount	Accumulated depreciation of the fixed asset.
24	Fixed_Asset_Useful_Life	1	NUMERIC		gl-bus:dmLifeLength	Total useful life of the fixed asset in months.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
25	Fixed_Asset_Useful_Life_ Remaining	1	NUMERIC		Rather than remaining life in month, the ending date for depreciation is provided with gl-bus:dmEndDate	Remaining useful life of the fixed asset in months.
26	Currency_ID	1	TEXT	25	gl-muc:amountCurrency	Identification of the currency used in this report.
27	Fixed_Asset_Acquisition_Date	1	DATE		gl-ehm:serialLotOriginatio n	Date that fixed asset is purchased or acquired.
28	Fixed_Asset_Inactive_Flag	2	BOOLEAN		gl-bus:measurableActive	Flag indicating whether the fixed asset is inactive, (e.g. idle), or that the fixed asset account is inactive, (i.e. no other activity should be posted to the account).
29	Fixed_Asset_In_Service_Date	1	DATE		gl-bus:measurableStartDa teTime	Date that fixed asset is placed in service.
30	Fixed_Asset_Retirement_Date	1	DATE		gl-bus:measurableEndDat eTime	Date that fixed asset is taken out of service.
31	Fixed_Asset_Disposal_Date	1	DATE		gl-ehm:serialLotExpiration	Date that fixed asset is disposed.
32	Fixed_Asset_Available_for_Sale_Date	2	DATE		gl-cor:dateAcknowledged	Date that fixed asset is available for sale.
33	Fixed_Asset_to_be_Abandoned_or_Disposed_of _Other_than_by_for_Sale_Date	2	DATE		gl-cor:confirmedDate	Date that fixed asset is abandoned, disposed of, or retired.
34	Fixed_Asset_Asset_Account	2	TEXT	100	Associate with account structure (first) where	GL account number on which Balance Sheet

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
					account content is stored in gl-cor:accountMainID and identified as “asset” using glcor:mainAccountType and gl-cor:mainAccountTypeDescription = “Fixed_Asset”	amount is recognized after asset is placed in service.
35	Fixed_Asset_CIP_Account	2	TEXT	100	Associate with account structure (second) where account content is stored in gl-cor:accountMainID and identified as “asset” using glcor:mainAccountType and gl-cor:mainAccountTypeDescription = “CIP”	GL account number on which Balance Sheet amount is recognized before asset is placed in service.
36	Fixed_Asset_CIP_Flag	2	BOOLEAN		Indicate gl-cor:accountActive as “true” within the structure with reference to the Fixed_Asset_CIP_Account	Flag indicating whether the fixed asset is recorded as CIP as of the report date.
37	Fixed_Asset_Depreciation_ Account	2	TEXT	100	Associate with account structure (third) where account content is stored in gl-cor:accountMainID and identified as “expense” using glcor:mainAccountType	GL account number on which Income Statement amount is recognized for depreciation.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
38	Fixed_Asset_Accumulated_ Depreciation_Account	2	TEXT	100	Associate with account structure (fourth) where account content is stored in gl-cor:accountMainID and identified as “liability” using glcor:mainAccountType	GL account number on which Balance Sheet amount is recognized for accumulated depreciation.
39	Fixed_Asset_Unrealized_ Gain_Loss_Account	2	TEXT	100	Associate with account structure (fifth) where account content is stored in gl-cor:accountMainID and identified as “gain” or “loss” using glcor:mainAccountType and and gl-cor:mainAccountTypeDescription = “unrealized”	GL account number on which Balance Sheet amount is recorded for unrealized gain/loss.
40	Fixed_Asset_Realized_ Gain_Loss_Account	2	TEXT	100	Associate with account structure (sixth) where account content is stored in gl-cor:accountMainID and identified as “gain” or “loss” using glcor:mainAccountType and and gl-cor:mainAccountTypeDescription = “realized”	GL account number on which Income Statement amount is recognized for realized gain/loss.
41	Segment01	2	TEXT	25	XBRL GL tracks hierarchy ID, hierarchy description, and hierarchy type, so it can track code NA,	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	Comment
			Data Type	Length		
					description N. America, and type global area using gl-cor:accountSubID, glcor:accountSubDescription, and glcor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parentSubAccountType (What is the hierarchy type this unit rolls up to?)	
42	Segment02	2	TEXT	25	See above	Same as above.
43	Segment03	2	TEXT	25	See above	Same as above.
44	Segment04	2	TEXT	25	See above	Same as above.
45	Segment05	2	TEXT	25	See above	Same as above.

Additional Comment for XBRL GL

For a Fixed Asset Master File, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “master_file”	Explicitly defines this as a master file, as per XBRL GL’s enumerations.
gl-cor:entriesComment	value = “ads:Fixed_Asset_Master_File_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. An ads namespace would be created with information associated with the date/versioning of this ADS.

2.2 Fixed_Asset_Additions_YYYYMMDD_YYYYMMDD

The Fixed_Asset_Additions_YYYYMMDD_YYYYMMDD table captures the basic attributes of fixed asset additions, including transfers in CIP.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	25	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
2	Fixed_Asset_Unique_ID	1	TEXT	25	gl-cor:lineNumberCounter	Unique identifier for the addition entry.
3	Addition_Type	1	TEXT	25	gl-cor:documentTypeDescription with gl-cor:documentType of other unless a receipt or shipment, in which case gl-cor:documentType of receipt or shipment	Description of the type of fixed asset addition (i.e. purchase, transfer, etc.).
4	Fixed_Asset_ID	1	TEXT	100	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Fixed_Asset_Code's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Must be valid entry in Fixed_Asset_Master_File_ YYYYMMDD.
5	Fixed_Asset_Addition_Date	1	DATE		gl-cor:documentDate	Date that fixed asset is purchased or acquired.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
6	Fixed_Asset_Cost	1	NUMERIC		gl-cor:amount	Original cost of the acquired fixed asset.
7	Placed_In_Service	1	BOOLEAN		gl-bus:measurableActive	True/false flag indicating whether the fixed asset was placed in service and began depreciating on the addition date.
8	Entered_By	1	TEXT	100	gl-cor:enteredBy	User_ID (User_Listing file) for person who created the record.
9	Entered_Date	2	DATE		gl-cor:enteredDate	The date the transaction 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 of the transaction itself.
10	Entered_Time	2	TIME		Incorporated into above field using ISO 8601	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
11	Approved_By	2	TEXT	100	gl-bus:entryResponsiblePerson	User_ID (from User_Listing file (for person who approved the entry).
12	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
13	Approved_By_Time	2	TIME		Incorporated into above field using ISO 8601	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
14	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file (for person who approved the entry).
15	Last_Modified_By_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
16	Last_Modified_By_Time	2	TIME		Incorporated into above field using ISO 8601	The time the last entry was modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
17	Serial_Number	2	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If serialized, the serial number is captured here. Although serial number is the common term, the value is not limited to numeric values. While it is uncommon for an item to be both serial and lot controlled (the serial number unambiguously identifies the item), the two are not necessarily mutually exclusive.
18	Lot_Number	2	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If representing a lot, the lot number is captured here. Although lot number is the common term, the value is not limited to numeric values.
19	Acquisition_Details	2	TEXT	100	gl-cor:detailComment	This field could be the P.O. number, treasury document number, or a plain text description.
20	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-	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	Comment
			Data Type	Length		
					cor:accountSubID, glcor:accountSubDescription, and glcor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parenSubAccountType.	
21	Segment02	2	TEXT	25	See above	Same as above.
22	Segment03	2	TEXT	25	See above	Same as above.
23	Segment04	2	TEXT	25	See above	Same as above.
24	Segment05	2	TEXT	25	See above	Same as above.

Additional Comment for XBRL GL

For a Fixed Asset Additions File, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “other”	Indicates this is not one of the other of XBRL GL’s fixed list of enumerations.
gl-cor:entriesComment	value = “ads:Fixed_Asset_Additions_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. An ads namespace would be created with information associated with the date/versioning of this ADS.

2.3 Fixed_Asset_Removals_YYYYMMDD_YYYYMMDD

The Fixed_Asset_Removals_YYYYMMDD_YYYYMMDD table captures all fixed asset removals, such as retirements, disposals, write-offs, and transfers.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
2	Unique_ID	1	TEXT	25	gl-cor:lineNumberCounter	Unique identifier for the removal entry.
3	Removal_Type	1	TEXT	25	gl-cor:documentTypeDescription with gl-cor:documentType of other unless a receipt or shipment, in which case gl-cor:documentType of receipt or shipment	Description of the type of fixed asset removal (i.e. retirement, disposal, transfer, write-off, etc.)
4	Fixed_Asset_ID	1	TEXT	100	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Fixed_Asset_Code's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Must be valid entry in Fixed_Asset_Master_File_ YYYYMMDD.
5	Fixed_Asset_Removal_Date	1	DATE		gl-cor:documentDate	Date that fixed asset is removed.
6	Fixed_Asset_Removal_Cash_ Proceeds_Amount	2	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-bus:measurableQualifier = "cash_proceeds"	Amount of cash proceeds received for the fixed asset removal.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
7	Fixed_Asset_Removal_Non_Cash_ Proceeds_Amount	2	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-bus:measurableQualifier = “noncash_proceeds”	Amount of non-cash proceeds received for the fixed asset removal.
8	Fixed_Asset_Unrealized_Gain_Loss_ Amount	2	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-bus:measurableQualifier = “unrealized_gain_loss”	Amount of unrealized gain/(loss) recorded on the Balance Sheet for the fixed asset removal.
9	Fixed_Asset_Realized_Gain_Loss_ Amount	2	NUMERIC		Using gl-bus:measurableCostPerUnit in a parallel measurable structure with gl-bus:measurableQualifier = “realized_gain_loss”	Amount of realized gain/(loss) recorded on the Income Statement for the fixed asset removal.
10	Fixed_Asset_Unrealized_ Gain_Loss_Account	2	TEXT	100	Associate with account structure (first) where account content is stored in gl-cor:accountMainID and identified as “gain” or “loss” using gl-cor:mainAccountType and gl-cor:mainAccountTypeDescription = “unrealized”	GL account number on which Balance Sheet amount is recorded for unrealized gain/loss.
11	Fixed_Asset_Realized_ Gain_Loss_Account	2	TEXT	100	Associate with account structure (second) where account content is stored in gl-cor:accountMainID and identified as “gain” or “loss” using glcor:mainAccountType and gl-cor:mainAccountTypeDescription = “realized”	GL account number on which Income Statement amount is recognized for realized gain/loss.
12	Entered_by	1	TEXT	100	gl-cor:enteredBy	User_ID (User_Listing file) for person who created the record.
13	Entered_Date	2	DATE		gl-cor:enteredDate	The date the transaction 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

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						necessarily correspond with the date of the transaction itself.
14	Entered_Time	2	TIME		Incorporated into above field using ISO 8601	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
15	Approved_By	2	TEXT	100	gl-bus:entryResponsiblePerson	User_ID (from User_Listing file (for person who approved the entry).
16	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
17	Approved_By_Time	2	TIME		Incorporated into above field using ISO 8601	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
18	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file (for person who approved the entry).
19	Last_Modified_By_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
20	Last_Modified_By_Time	2	TIME		Incorporated into above field using ISO 8601	The time the last entry was modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
21	Serial_Number	2	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If serialized, the serial number is captured here. Although serial number is the common term, the value is not limited to numeric values. While it is uncommon for an item to be both serial and lot controlled (the serial number

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
						unambiguously identifies the item), the two are not necessarily mutually exclusive.
22	Lot_Number	2	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If representing a lot, the lot number is captured here. Although lot number is the common term, the value is not limited to numeric values.
23	Segment01	2	TEXT	25	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
24	Segment02	2	TEXT	25	See above	Same as above.
25	Segment03	2	TEXT	25	See above	Same as above.
26	Segment04	2	TEXT	25	See above	Same as above.
27	Segment05	2	TEXT	25	See above	Same as above.

Additional Comment for XBRL GL

For a Fixed Asset Removals File, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “other”	Indicates this is not one of the other of XBRL GL’s fixed list of enumerations.
gl-cor:entriesComment	value = “ads:Fixed_Asset_Removals_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. An ads namespace would be created with information associated with the date/versioning of this ADS.

2.4 Fixed_Asset_Depreciation_YYYYMMDD_YYYYMMDD

The Fixed_Asset_Depreciation_YYYYMMDD_YYYYMMDD table captures all fixed asset depreciation amounts and methods used.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
1	Business_Unit_Code	1	TEXT	50	gl-cor:accountSubID with glcor:accountSubType of "Business_Unit"	Used to identify the business unit, region, branch, and so on at the level that financial statements are being audited. Must match a Business_Unit_Code in the Business_Unit_Listing file.
2	Unique_ID	1	TEXT	25	gl-cor:lineItemCounter	Unique identifier for the disposal entry.
3	Fixed_Asset_ID	1	TEXT	100	For XBRL GL, this isn't a single field; use the Business_Unit_Code and Fixed_Asset_Code's XBRL GL concepts to tie back (need to consider interrelationships with other files)	Must be valid entry in Fixed_Asset_Master_File_ YYYYMMDD.
4	Fixed_Asset_Depreciation_ Method	1	TEXT	25	gl-bus:dmMethodType	Method used to calculate depreciation.
5	Fixed_Asset_Depreciation_ Amount	2	NUMERIC		gl_bus:dmAmount	Amount of depreciation recognized during the period.
6	Entered_by	1	TEXT	100	gl-cor:enteredBy	User_ID (User_Listing file) for person who created the record.
7	Entered_Date	2	DATE		gl-cor:enteredDate	The date the transaction 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 of the transaction itself.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
8	Entered_Time	2	TIME		Incorporated into above field using ISO 8601	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
9	Approved_By	2	TEXT	100	gl-bus:entryResponsiblePerson	User_ID (from User_Listing file (for person who approved the entry).
10	Approved_By_Date	2	DATE		gl-usk:nextDateRepeat	The date the entry was approved.
11	Approved_By_Time	2	TIME		Incorporated into above field using ISO 8601	The time this transaction was entered into the system. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
12	Last_Modified_By	2	TEXT	100	gl-bus:enteredByModified	User_ID (from User_Listing file (for person who approved the entry).
13	Last_Modified_By_Date	2	DATE		gl-usk:lastDateRepeat	The date the entry was last modified.
14	Last_Modified_By_Time	2	TIME		Incorporated into above field using ISO 8601	The time the last entry was modified. ISO 8601 representing time in 24-hour time (hhmm) (for example, 1:00 PM = 1300).
15	Serial_Number	2	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If serialized, the serial number is captured here. Although serial number is the common term, the value is not limited to numeric values. While it is uncommon for an item to be both serial and lot controlled (the serial number unambiguously identifies the item), the two are not necessarily mutually exclusive.

Field #	Field Name	Level	Flat File Data		XBRL GL Taxonomy Element	Comment
			Data Type	Length		
16	Lot_Number	2	TEXT	75	gl-ehm:serialLotNumber is used for either the serial or the lot number, and driven by the attributes of serial or lot. If both are required, the lot number is placed in gl-ehm:nextSerialLotNumber.	If representing a lot, the lot number is captured here. Although lot number is the common term, the value is not limited to numeric values
17	Segment01	2	TEXT		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, glcor:accountSubDescription, and glcor:accountSubType, respectively. Interrelations and hierarchies are captured by gl-cor:parenSubAccountType.	Reserved segment field that can be used for profit center, division, fund, program, branch, project, and so on.
18	Segment02	2	TEXT		See above	Same as above.
19	Segment03	2	TEXT		See above	Same as above.
20	Segment04	2	TEXT		See above	Same as above.
21	Segment05	2	TEXT		See above	Same as above.

Additional Comment for XBRL GL

For a Fixed Asset Depreciation File, additional required or recommended fields include the following.

Element	Content	Comment
gl-cor:entriesType	value = “other”	Indicates this is not one of the other of XBRL GL’s fixed list of enumerations.
gl-cor:entriesComment	value = “ads:Fixed_Asset_Depreciation_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. An ads namespace would be created with information associated with the date/versioning of this ADS.

3.0 Fixed Asset Subledger Standard Data Profiling Report

For each set of data that is extracted, 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 the following:
	• Fixed_Asset_Additions_YYYYMMDD_ YYYYMMDD
	  ○ Entered_Date
	• Fixed_Asset_Removals_YYYYMMDD_ YYYYMMDD
	  ○ Entered_Date
	• Fixed_Asset_Depreciation_YYYYMMDD_ YYYYMMDD
	  ○ Entered_Date

Control totals	Record count and total sum of amount fields for the following: • Fixed_Asset_Additions_YYYYMMDD_YYYYMMDD • Fixed_Asset_Removals_YYYYMMDD_YYYYMMDD • Fixed_Asset_Depreciation_YYYYMMDD_YYYYMMDD
Completeness and Fixed Asset Roll-Forward	
Fixed asset roll-forward	Roll forward all fixed asset items from the beginning of the fiscal year to the end of the period. Begin with the Fixed_Asset_Master_File_YYYYMMDD from the start of the period (e.g., Fixed_Asset_Master_File_20XX0101) and apply all of the transactions from the Fixed_Asset_Additions_YYYYDDMM_YYYYMMDD file (e.g., Fixed_Asset_Additions_20XX0101-20XX1231) and Fixed_Asset_Removals_YYYYMMDD_YYYYMMDD (e.g., Fixed_Asset_Removals_20XX0101-20XX1231). Compare the computed ending quantities to the quantities listed in the Fixed_Asset_Master_File_YYYYMMDD for the end of the period (e.g., Fixed_Asset_Master_File_20XX1231).
Data 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).

4.0 Fixed Asset 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 the data is provided, if applicable. These questions are not intended to be all-inclusive and are presented as examples only. Prior to implementing 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.

Consider the following questions:

1. What books does the fixed asset data relate to (for instance, U.S. generally accepted accounting principles, tax, federal versus state)?
2. What is management's depreciation policy?
3. What is the current method of depreciation being used?
4. Were there any changes to the method of depreciation throughout the period? If so, where and how did you retain the history of such changes?
5. What is the current depreciation convention being used (for instance, half year, full month, quarter)?
6. Were there any changes to the depreciation conventions used throughout the period? If so, where and how did you retain the history of such changes?
7. What is management's policy for useful life ranges by asset class?