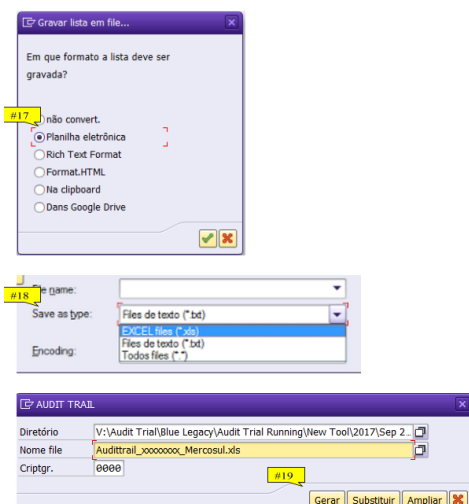


Audit Trail Extraction – AP LAM



Scope



ERP



References

Attachments

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1 INTRODUCTION

Audit is an activity performed daily to review the documents posted the day before to ensure that documents are submitted for payment correctly.

2 OBJECTIVE

The purpose of this document is to show the rules of the Audit Triage Control in the PF1 and WP1 systems.

3 SCOPE

This Operating Procedure applies to a specific accounting sample, following pre-defined criteria.

4 Activity

#	Main activities
Contents of this section	<ol style="list-style-type: none"> 1. Basic Criterion 2. Extraction of Data <ol style="list-style-type: none"> 2.1 Both systems <ol style="list-style-type: none"> 1. Checking of Data 2. Actions to be taken in case of divergences found 3. Saving and loading the file

4.1 Basic Criterion

Audit is a quality check made from basic daily posting samples, which should include:

1. All documents of VIP suppliers (classified VIP in the extra tab of Master Data "Purchasing Segmentation");
2. All documents with a value equal or superior to USD 50,000.00
3. All documents with value of Withholding Tax;
4. All documents counted the day before.

All critical vendors or at least 10% of the documents posted the day before must be in the audit screening.

Add a random check to specific team members.

The criteria mentioned above are the minimum requirements for the Audit Triage analysis. To cover some situations identified by Team Leader, some additional and exceptional checks may apply.

Exclusions:

The following type of document is not included in the Audit Trial Procedure:

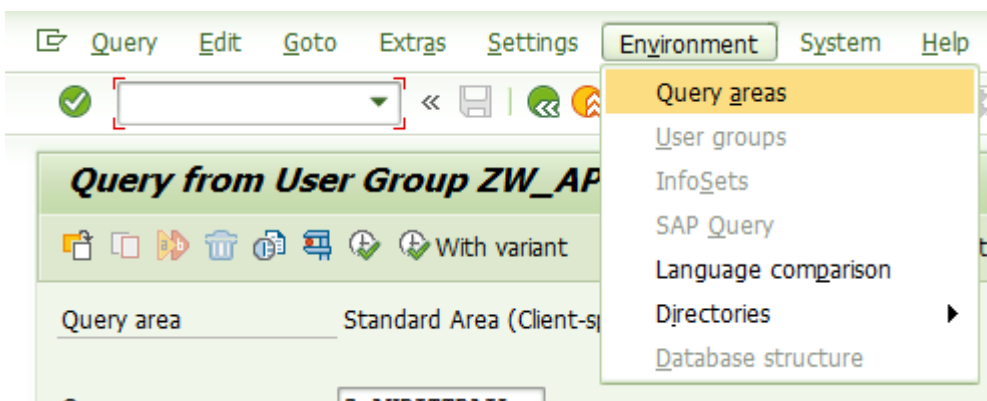
- EPWF
- ROBOT (BRBC2138)

4.2 Extraction of Data

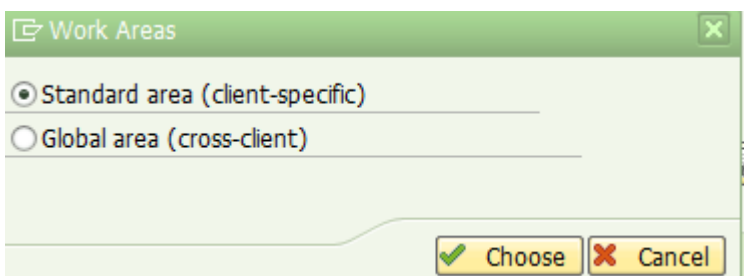
4.2.1 Manual Extraction Data

#	Main activities	Comments
1	Access SAP	
2	Access the transaction SQ00	
3	Legacies	
4	Work Areas	
5	Select the Area Standard	
6	Select the Query Z_AUDITTRAIL	
7	Select the option execute with variant	Variant AUDIT_LAM2

6° Step - select the Query Z_AUDITTRAIL

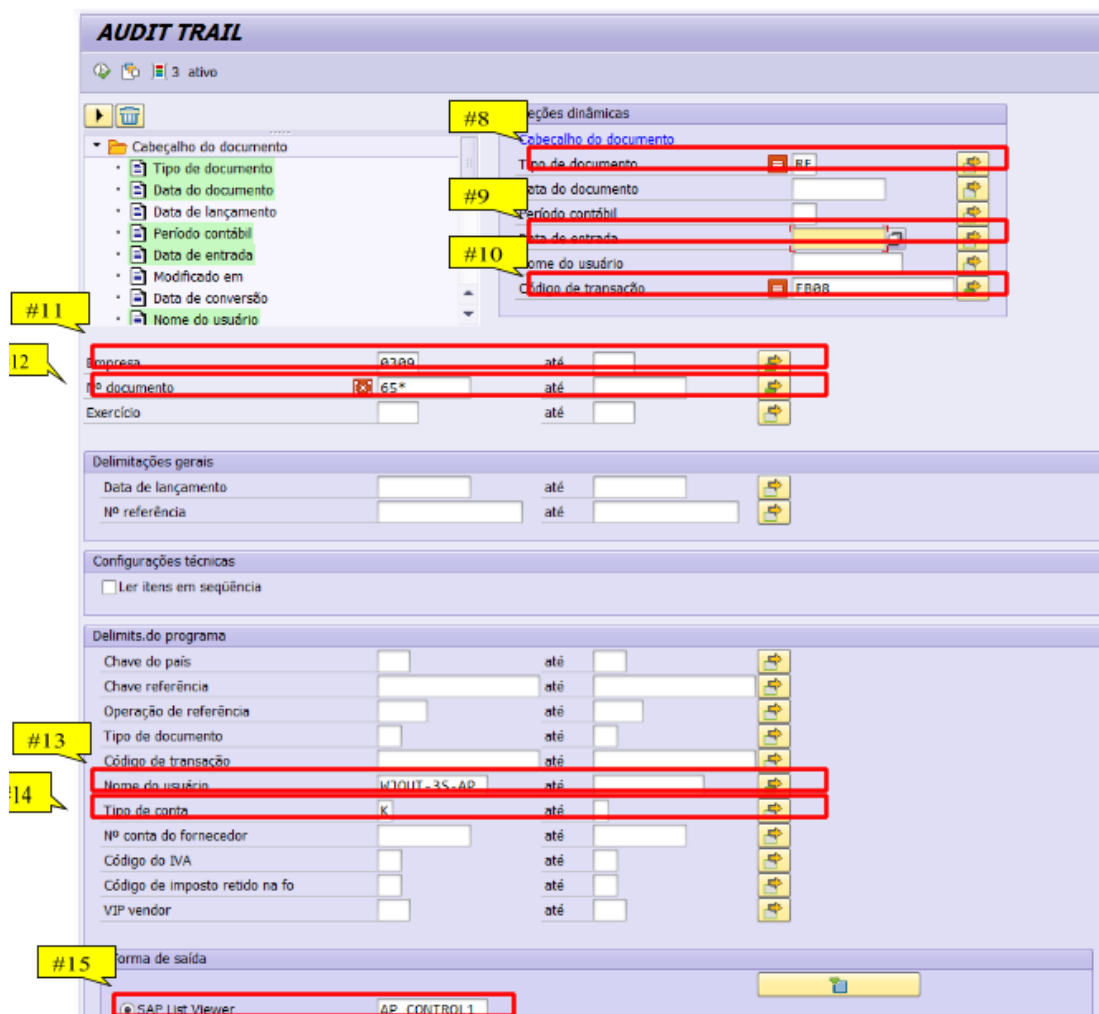


7° Step - elect the option execute with variant

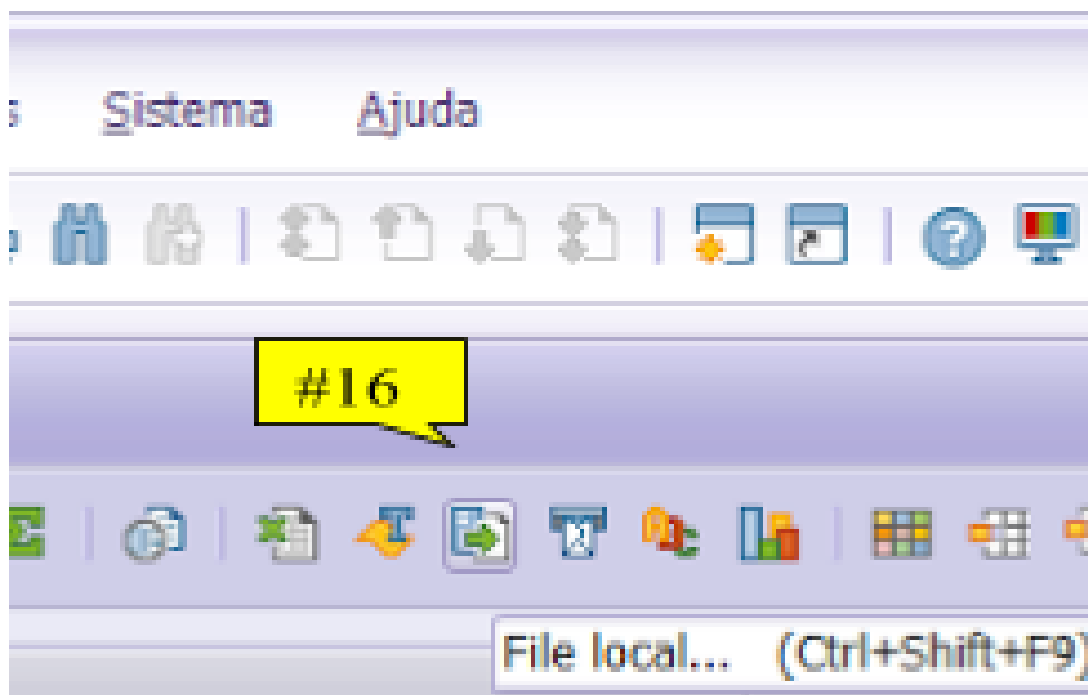


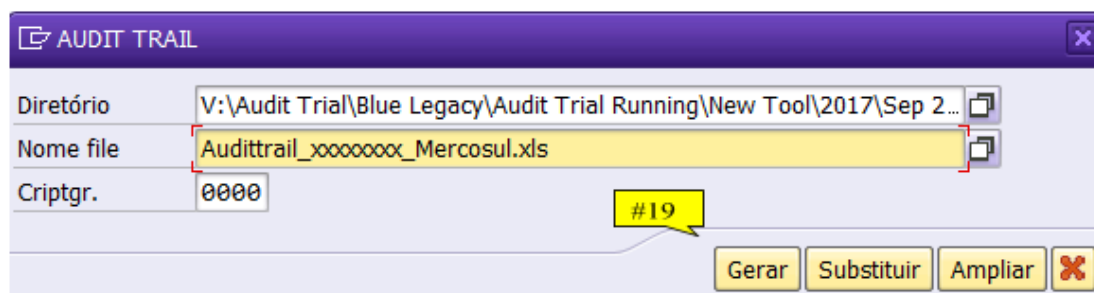
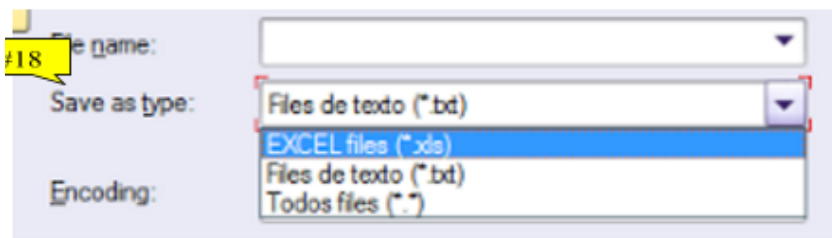
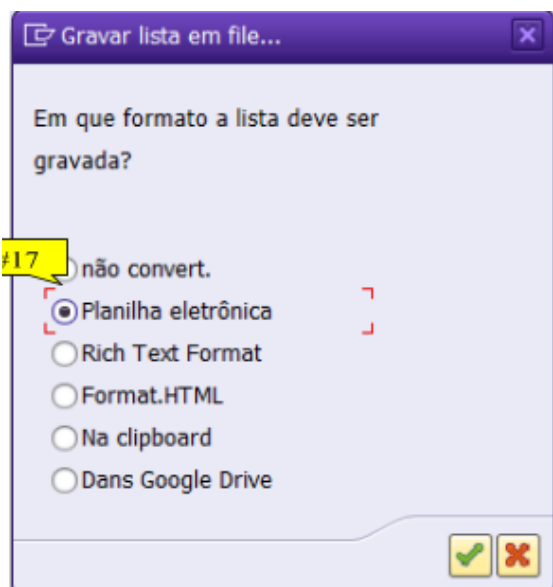
4.2.1 Both Systems

#	Main activities	Comments
8	Select the Filter	PF1 Delete RE // WP1 does not have filters.
9	The date you want it to be analyzed.	
10	Delete MR8M e FB08	
11	Insert the Company Code	PF1 5686, 5720 e 5726. // WP1 6375, 7523, 7723, 7725, 7722, 6322, 6343, 6351
12	Select the Filter	PF1 Delete 65* e 151* // WP1 Pattern 5* Delete 2* e 3*;
13	Select all users, excluding payment team users.	PF1 PT*, BR*, WF-BATCH, BATCHCLSES, WJOUT-3S-AP // WP1 PT*, BR*, OPSCHEDULEBR, OMOURA, ELEITE, EFACHINI.
14	Always insert "K"	Related to vendor posting.
15	Keep the layout that comes in the variant	Layout: AP_CONTROL1



#	Main activities	Comments
16	Save the file	Local File
17	Select the Spreadsheet option	
18	Change file extension	De .txt para .xls
19	Save the File	





Important Note: This extraction should be done the day after the desired date, as soon as possible after the production is finished.

On the closing day, daily postings can be verified with two or more Audit Triage reports, where the corresponding postings already checked should be excluded from the normal audit (as a suggestion, apply the PROCV formula from the documents in the "Key" or "Key Object").

On Excel, arrange the file so you can review the documents

#	Main activities	Comments
20	Delete the blank columns...	
21	Delete line 6 and number 1 of cell M1	
22	Insert the Filter (found in the toolbar> Data)	
23	In Page Layout, include in the "Scale to Fit" field the formatting "Width> 1 Page" and Orientation as Landscape	
24	Select the "Reference Key" column and format using "Number" and deleting the two zeros after the comma and aligning all information to "Align Text Left" and "Align Middle"	
25	Add after the "Key Reference" information, the "Audited By" and "Reason"	

Finally separate the documents at random with all auditors.

For WP1 insert a column between the Vendor and Document Date columns with "Release Grp." And do a PROCV to find the critical vendors, the other documents can be deleted from the worksheet.

** Remember to not separate the document that the user has posted to audit.

4.2.2 Automatic Extraction Data

For WP1 legacy the extractions is automatic, via Macro

To Run, the next information are needed

V: Internal Controls/APLAM/Audittrail

Distribution:

Audit Target : 10%

High Amount 100%

Vendor List

Extraction:

Legacy

Layout

Date

[blocked URL](#)

[blocked URL](#)

4.1 Checking of Data

Each "Audit User" must copy the assigned document numbers and paste in the corresponding transaction. There must be a perfect match between the invoice data and the document posted in SAP (check against the image).

If there is no image attached, request the attachment for the user who posted the document (with the exception of Posting File) (via corrections, for example). If it is correct put "OK" in the "Validation" field with the evidence of the check. If an error is found add the reason according to the options below:

PF1	WP1
OK	OK
Changed Assignment	Canceled NF
Changed Baseline date	Changed CFOP
Changed CAE/CAI (text)	Changed Control Code
Changed Folio Fiscal (MX)	Changed Due Date
Changed Payment Method	Changed Fiscal Law
Changed Payment Terms	Changed Fiscal Law and Changed Fiscal Value
Changed Reference	Changed Fiscal Value
Changed Text	Changed Observations

Changed Withholding Tax (MX)	Changed Observations and Service Code
Changed Withholding Tax PCC	Changed Reference
Duplicated Posting	Changed Return Item
Missing Attachment	Changed Return Item
Missing Clearing	Changed Text
Missing Image	Changed Withholding Tax PCC
Missing "NP"	Duplicated Posting
Requires Sending Webcycle	Missing Bookkeeping
Should be Credit Note / Invoice	Missing "Boleto Anexo"
Wrong Account	Missing Due Date in Cockpit
Wrong Amount	Missing "NP"
Wrong Business Place	Missing Observation
Wrong Company Code	Missing Service Code
Wrong Currency	Should be Credit Note / Invoice

PF1	WP1
Wrong Document Date	Wrong Account
Wrong Exchange Rate	Wrong Amount
Wrong Image	Wrong Company Code
Wrong NF Type	Wrong Currency
Wrong PO	Wrong Document Date
Wrong PO Line	Wrong Due Date in Cockpit
Wrong Posting Date (Closure)	Wrong Exchange Rate
Wrong Quantity	Wrong NF Type
Wrong Tax Code	Wrong PO
Wrong Vendor	Wrong PO Line / GR / Sent
Wrong Withholding Tax	Wrong Posting
Missing Partner Bank Type	Wrong Posting Date (Closure)
Changed Partner Bank Type	Wrong Quantity
Document Already Reversed	Wrong Reference
	Wrong Retention (ICMS, IPI, Pis, Cofins)
	Wrong Site
	Wrong Tax Code
	Wrong Vendor
	Wrong Withholding Tax
	Document Already Reversed

In the table below we have the required fields that must be checked in the audit.

Both	PF1
Reference	Business Place
Date of document	Image (EPWF ou FI Documents)
Post Date	
Amount	WP1
Vendor	Place
Due date	Bookkeeping

Withholding Tax	
Purchase order	
Currency	
Exchange rate	
Invoice Type	
Account	

The auditor should confirm that Withholding Tax is correct on post according to invoice information and country / state legislation.

In the example below we have a document that was audited in the WP1 system.

Withholding Tax was:

Name of w/hld.tx typ	W/ta...	W/Tax Base	W/Tax Amt
PIS/COFINS/CSLL 100GP		583,79	0,00
INSS - WHT	1I	12.554,65	1.381,01
ISS - WHT	AD	12.554,65	627,73
IRRF - WHT	EA	12.554,65	125,55

As we can observe according to the invoice the taxes were accounted correctly:

DESCRIÇÃO DOS SERVIÇOS E OUTRAS INFORMAÇÕES:			
Prestação de serviços no mês de Março/2017 na área Acetow Solução. C.C. 7515-2658			
Nº do pedido: 450 298 2629			
Nº da medição: 199 717 2429			
Vencimento: 05/05/2017			
Retenções:			
R\$ 5.002 = R\$ 627,73			
Valor Líquido: R\$ 9.836,56			
Valor aproximado dos tributos: R\$ 1789,04			
Valor da Nota (R\$) 12.554,65		Base de Cálculo ISS (R\$): 12.554,65	Aliq. (%): Ref.: 3/2017
Impostos Adicionais (Os valores informados são de responsabilidade do emissor):			ISS (R\$):
IR (R\$): 125,55	Cofins (R\$): 376,64	CSLL (R\$): 125,55	
INSS (R\$): 1.381,01	Pis/Pasep (R\$): 61,61	Outros (R\$):	

Name of w/hld.tx typ	W/ta...	W/tax base FC
ISR/income Withhol...	IT	3.441,50

Subtotal:	3441,52
Impuesto Translado:	550,64
Impuesto retenido:	137,66
Descuento:	
Total:	3854,5

Another case, however, of the PF1 system, country Mexico

4.2 Action to be taken in case of divergences found

The fields below can be changed / corrected through document transaction FI (FB03) and J1B2N (Tax Book only in WP1), without the need to revert them:

- "Reference", "Base Date", "Withholding Tax (PCC)", "Payment Block", "Bank Account" and / or "Terms of Payment";
- For WP1 you can change the fields of bookkeeping as "Tax Law", "Tax Value", "Control Code / NCM", "Remarks", "Service Code", "Return Item";
- For PF1 MX you can change the "Withholding Tax (MX)" field."
- Attention! The base date it is different from the date of the document, if the date of the document diverges, request the document to be reversed. Note that the base date in some cases is the same as the date of the document, however it is still necessary to revert the document.

For all other fields, the document must be reversed.

For all documents it is necessary to resume the webcycle, so that the document can be reversed.

4.3 Saving and Loading the File

The document is saved in Google Drive in sheets format

APLAM/AUDITTRAIL/

End of the Document.