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Audit data collection extension — Government regulated financial reports and payroll

Extension de collecte de données d'audit — Rapports financiers et fiche de paie réglementés par le gouvernement

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Foreword

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The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO document should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

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This document was prepared by Technical Committee ISO/TC 295, *Audit data services*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

Introduction

Government financial audit usually starts with reviewing and analysing statutory financial accounting statements; for example, these regulated reports are established following country specific rules for data aggregation according to statutory taxonomy and rules known as local chart of accounts. In some countries, governments enforce the use of the local statutory chart of accounts (e.g. China, France, Philippines, Spain), in some others, the companies must provide as part as audit data a mapping between their corporate chart of account and the local statutory chart of account (e.g. Mexico). This is key to allowing government to run audit consistently across several companies and years when the corporate chart of accounts can be different or fluctuate significantly over time. As the financial and accounting statements reflect the financial status and operating results of the enterprise in a certain period, the key questionable points can be identified through the data analysis of the financial and accounting statements; then the auditors can carry on the further review with the clear auditing directions, in which the efficiency of audit work can be improved a lot.

The payroll audit mainly focuses on the following objectives: the correctness, the compliance and justifiability and so on. The key to achieving these objectives is the obtainment of the complete payroll items and data. With the payroll items and data, the auditors can easily identify the abnormal errors, the compliance issues and insufficient justifications.

Targeted as one of the extensions of ISO 21378, the financial report and payroll data interface output files are integrated to the current data interface output files of ISO 21378 to provide auditors with more comprehensive audit data collection. The intention is not to replace the existing best practices for some countries of obtaining the specific parts of the audit data (e.g. financial statements, vouchers, transactions), but to provide them with a more comprehensive and consistent choice of collecting the audit data. It's useful not only for auditing multinational companies across the countries, but also for data sharing and audit cooperation across the different government authorities in different countries as well audit data collection.

Audit data collection extension — Government regulated financial reports and payroll

1 Scope

This document provides the solution for auditors to obtain the regulated financial report data and the payroll data. This document is applicable for government audits, as well as external independent audits and internal audits.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 8601-1, *Date and time — Representations for information interchange — Part 1: Basic rules*

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

3.1
data
set of values of qualitative or quantitative variables

3.2
data element
basic unit of identifiable and definable *data* (3.1)

[SOURCE: ISO 2146:2010, 3.4, modified — The admitted term "element" has been deleted.]

3.3
data interface
set of rules that relate two independent systems in a way that allows cross-system interactions

3.4
primary key
minimum set of attributes that uniquely specify a record in a table

3.5
reference identifier
foreign key
<in a relation> one or a group of attributes that corresponds to a *primary key* (3.4) in another relation

[SOURCE: ISO/IEC 20944-1:2013, 3.14.4.15, modified — The preferred term "reference identifier" has been added; the original preferred term "foreign key" has been changed to an admitted term.]

4 Modules, tables and fields

4.1 General

ISO 21378 covers the main business modules of the accounting system and the main business processes in the enterprise production and supply chain. There are eight modules: base, general ledger (GL), accounts receivable (AR), sales (SAL), accounts payable (AP), purchase (PUR), inventory (INV), property, plant, and equipment (PPE). The document formulated in this document is an extension of ISO 21378, including two modules: government regulated financial reports (GRFR) and payroll (PAY).

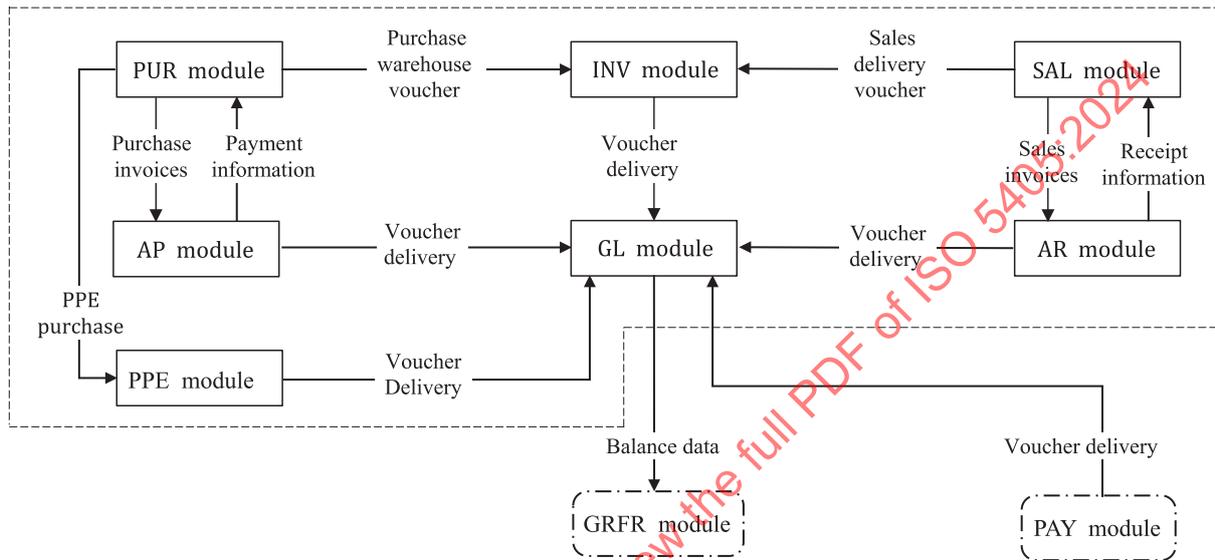Figure 1 shows the relationship between the contents of ISO 21378 and this document.

Figure 1 — The business flow of ADCS module

— The contents in the dotted box in Figure 1 are those in ISO 21378.

— The contents outside the dotted box in Figure 1 are the contents of this document.

4.2 Naming conventions

The naming conventions aim to help readers to have a clear understanding of each table and data element. They also conform to the requirements of major accounting and enterprise resource planning (ERP) systems and databases. The following generic conventions are applied to all names for tables and data elements.

a) The length of the table or data element name shall be no more than 30 characters.

b) The abbreviation can be used if the length of a table name or data element name is longer than 30 characters. International commonly used abbreviations are allowed, such as ERP.

c) Underline is used to separate words in a table name or data element name. Each table name or data element name shall contain only alpha-numeric characters and the underline characters.

d) The first letter of each word in the table name and data element name shall be in upper case.

The abbreviated terms used in the ISO 21378 are listed in Table 1.

Table 1 — Abbreviated terms in ISO 21378

Abbreviation	Full name
ADCS	Audit data collection standard
AP	Accounts payable
AR	Accounts receivable
BAS	Base
CUR	Currency
ERP	Enterprise resource planning
GRFR	Government regulated financial reports
ID	Identification
INV	Inventory
PAY	Payroll
PK	Primary key
PPE	Property, plant and equipment
PUR	Purchase
REF	Reference identifier
SAL	Sales

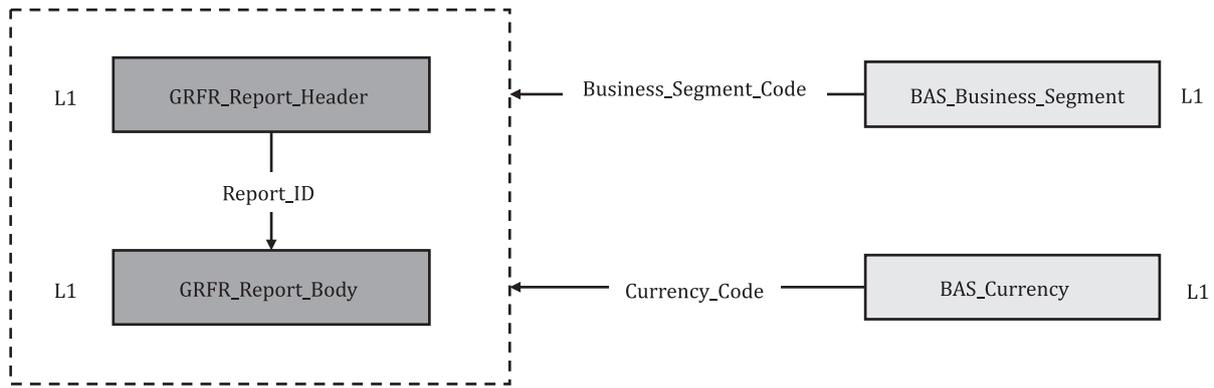## 4.3 Government regulated financial reports module

4.3.1 General

The data disclosed in the government regulated financial reports is the data that must be disclosed according to the legal requirements of various regulatory authorities in various countries and regions. The purpose of this document is to standardize the reporting data output, not to replace or complete the regulatory reporting. This document does not clearly define the data format of a specific report, but defines specific data contents. The source of financial data often comes from the general ledger system. Each financial statement specifically reflects one or more financial data that a financial entity must disclose at one or more time points.

The data of financial statements can be generated from GL data of general ledger, such as by extracting the data from GL_Trial_Balance.

Complex financial statements, such as consolidated financial statements, may be extracting the data from GL modules in more than one ERP system. At the same time, it also supports report level data adjustment to finally form reports that meet the requirements of laws and regulations.

The tables within the GRFR module and selected key fields used for interactions with the BAS modules are illustrated in Figure 2.

Table 2 *(continued)*

No.	Name	Data-type	Representation	Description	Level
8	Reporting_Period_BEG_Date	Date	%10c	Calendar beginning date of the report. EXAMPLE YYYY-MM-DD.	1
9	Reporting_Period_END_Date	Date	%10c	Calendar ending date of the report. EXAMPLE YYYY-MM-DD.	1
10	Reporting_Currency_Code	String	%3c	Code for the currency (in accordance with ISO 4217). Shall match Currency_Code in BAS_Currency table.	1
11	Reporting_Language_Code	String	%60s	Reporting Language Code.	2
12	Regulations	String	%60s	Accounting rules or regulations name that the report complies with.	2
13	Person_In_Charge_Of_Enterprise	String	%200s	Name of the person in charge of enterprise.	2
14	Accounting_Supervisor	String	%200s	Name of the accounting supervisor who is in charge of the report submission.	2
15	Created_By	String	%200s	Name of the person or user who created the report.	2

The primary key and reference identifiers, with the related referenced fields and tables, for Report_Header are listed in Table 3.

Table 3 — Identifiers in GRFR_Report_Header

No.	Name	Identifier	Referenced field	Referenced table
1	Report_ID	PK	not applicable	not applicable
4	Reporting_Entity_Code	REF	Business_Segment_Code	BAS_Business_Segment
10	Reporting_Currency_Code	REF	Currency_Code	BAS_Currency

4.3.3 GRFR_Report_Body

The report body contains at least one or more financial data. Each report can have one or more report bodies. Each report body shall contain at least one financial item and data. Each financial data has a unique time attribute (Report_Item_Qualification) and a unique property attribute (Report_Item_ID and Name). And it can distinguish whether this value is balance attribute or amount attribute through item attribute (Report_Item_Value_Type), see Table 4. Table 4 is level 1.

Instructions on how to implement the GRFR report header structures (described in 4.3.3) are detailed in Annex A.

Table 4 — GRFR_Report_Body

No.	Name	Data-type	Representation	Description	Level
1	Report_ID	String	%60s	Unique identifier for the report. Shall match the Report_ID in the Report_Header table (see Table 2).	1
2	Report_Item_ID	String	%60s	Unique report item ID. Typically auto-generated by the system.	1
3	Report_Item_Name	String	%60s	Name of the report item.	1
4	Report_Item_Description	String	%100s	Free-form description of the individual reporting item.	2
5	Report_Item_Line_Number	String	%60s	Report item line number.	2
6	Report_Item_Qualification	String	%25s	Report_Item_Qualification. EXAMPLE For semi-annual report 2020H1, current period is current year 2020H1, previous period is previous year 2019H1, last period is 2019H2.	1
7	Report_Item_Value	Decimal	%22.4f	Report item amount.	1
8	Report_Item_Value_Type	String	%60s	The value type for report item. EXAMPLE It can be "balance" for the items of balance sheet or "amount" for the items of income statements.	1

The primary key and reference identifiers, with the related referenced fields and tables, for Report_Body are listed in Table 5.

Table 5 — Identifiers in GRFR_Report_Body

No.	Name	Identifiers	Referenced field	Referenced table
2	Reporting_Item_ID	PK	not applicable	not applicable
1	Report_ID	PK/REF	Report_ID	GRFR_Report_Header

4.4 Payroll module

4.4.1 General

The payroll (PAY) module is used by enterprises to calculate employee payroll data and serves as the basis for paying employees' wages. It is usually calculated and paid on a monthly basis, and is also processed on a yearly or daily basis, basic analysis of employee salary structure can be carried out by salary category; the corresponding accounting period can be transferred to financial system for voucher processing.

The tables within the PAY module and selected key fields used for interactions with the BAS modules are illustrated in Figure 3.
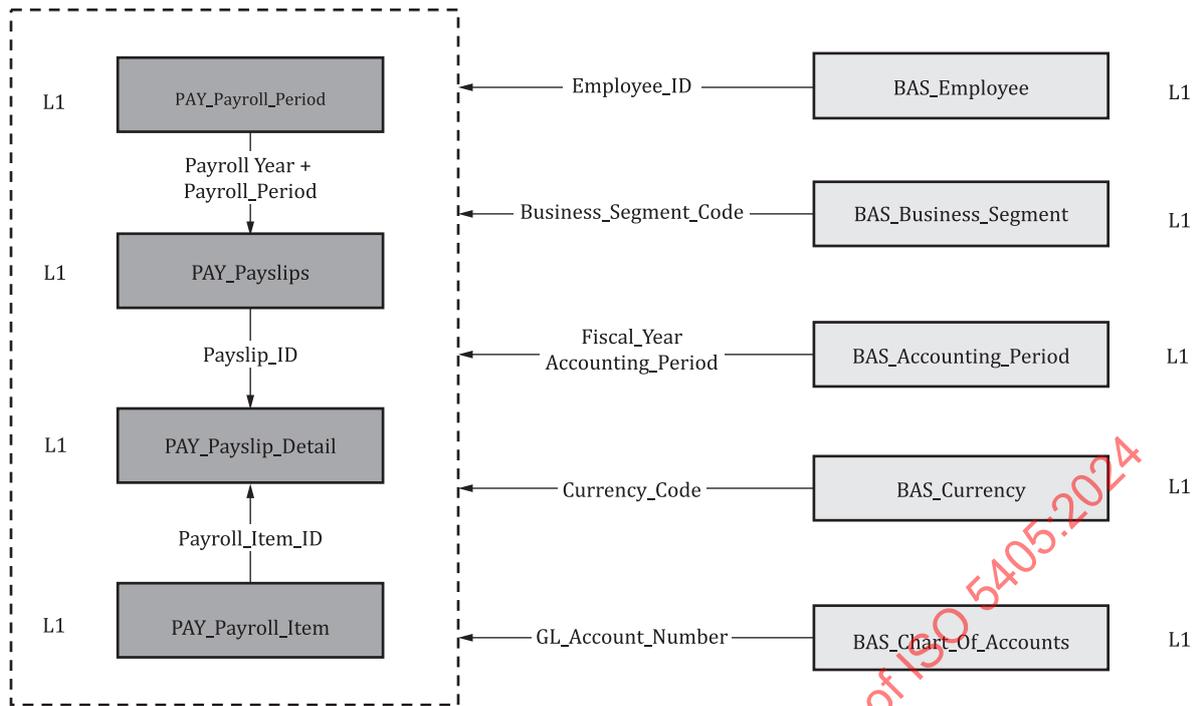
Key

Components

▨	table in the PAY module	
▢	table in the BAS module	
L1	table containing information that the auditor should leverage when auditing	

Connections and lines

_ _ _   table within the PAY module

←────   reference relationship

Figure 3 — Table relation diagram of the PAY module

4.4.2 PAY_Payroll_Period

For information related to PAY_Payroll_Period, including corresponding payroll year, payment period, start date and end date of the period, as well as period type, usually by month, also by year, half year, quarter, half-month, and other types, see Table 6. Table 6 is level 1.

Table 6 — PAY_Payroll_Period

No.	Name	Data-type	Representa-tion	Description	Level
1	Payroll_Year	String	%4c	Payroll statistics year. The year shall be shown in four digits as YYYY, which is part of the extended format and the YYYY-MM-DD from ISO 8601-1.	1
2	Payroll_Period	String	%15s	Payroll statistics period is made of year and month. EXAMPLE Mar-2021.	1
3	Payroll_Period_Type	String	%60s	The length of a payroll period. EXAMPLE month (by default), year, half year, quarter, half-month, and week.	1
4	Payroll_Period_BEG_Date	Date	%10c	The beginning date of payroll period. EXAMPLE YYYY-MM-DD.	1
5	Payroll_Period_END_Date	Date	%10c	The ending date of payroll period. EXAMPLE YYYY-MM-DD.	1

The primary keys for PAY_Payroll_Period are listed in Table 7.

Table 7 — Identifiers in PAY_Payroll_Period

No.	Name	Identifiers	Referenced field	Referenced table
1	Payroll_Year	PK	not applicable	not applicable
2	Payroll_Period	PK	not applicable	not applicable

Instructions on how to implement the payroll period structures (described in 4.4.2) are detailed in Annex B.

4.4.3 PAY_Payroll_Item

The PAY_Payroll_Item (see Table 8) is about the basic element of employee payroll data (such as payable item, paid item, subsidy item, deduction item), including name, category and description. The PAY_Payroll_Item can be classified by payroll category (such as allowance, social security accumulation fund, attendance, individual income taxes) and marked with the corresponding attributes of payroll items. Table 8 is level 1.

Table 8 — PAY_Payroll_Item

No.	Name	Data-type	Representa-tion	Description	Level
1	Payroll_Item_ID	String	%60s	Unique identifier for the payroll item. Typically auto-generated by the system.	1
2	Payroll_Item_Code	String	%60s	The code of payroll item.	1
3	Payroll_Item_Name	String	%60s	The name of payroll item.	1
4	Payroll_Category	String	%60s	The categories are defined depending on the different types of employees and different payment time.	1

The primary key for PAY_Payroll_Item is listed in Table 9.

Table 9 — Identifiers in PAY_Payroll_Item

No.	Name	Identifiers	Referenced field	Referenced table
1	Payroll_Item_ID	PK	not applicable	not applicable

Instructions on how to implement the payroll item structures (described in 4.4.3) are detailed in Annex B.

4.4.4   PAY_Payslips

The PAY_Payslips (see Table 10) reflects the payslip of each period, including payment items, amount, payment status, bank account number corresponding to employee collection, as well as payment period and corresponding financial accounting period. Table 10 is level 1.

Table 10 — PAY_Payslips

No.	Name	Data-type	Rep-resenta-tion	Description	Level
1	Payslip_ID	String	%60s	Unique identifier of payslip. Typically auto-generated by the system.	1
2	Employee_ID	String	%60s	Unique identifier for an employee. Shall match the Employee_ID in the BAS_Employee table.	1
3	Employee_Code	String	%60s	Code for the employee. Each employee has only one code. Shall match the Employee_Code in the BAS_Employee table.	1
4	Employee_Name	String	%100s	The name of employee. Shall match the Employee_Name in the BAS_Employee table.	2
5	Employee_Type_Name	String	%60s	Name of employee type. EXAMPLE Employed, retired, probation, part-time.	1
6	Department_Code	String	%25s	Code for department rosters. EXAMPLE The department name is IT department, the code is 0018. Shall match the Business_Segment_Code in the BAS_Business_Segment table.	1
7	Payroll_Year	String	%4c	Payroll statistics year The year shall be shown in four digits as YYYY, which is part of the extended format and the YYYY-MM-DD from ISO 8601-1. Shall match the Payroll_Year in the PAY_Payroll_Period table (see Table 6).	1
8	Payroll_Period	String	%15s	Payroll statistics period is made of year and month. EXAMPLE Mar-2021. Shall match the Payroll_Period in the PAY_Payroll_Period table (see Table 6).	1
9	Fiscal_Year	String	%4c	Fiscal year in which the calendar date occurs. Shall match the Fiscal_Year in the BAS_Accounting_Period table.	1

Table 10 *(continued)*

No.	Name	Data-type	Rep-resenta-tion	Description	Level
10	Accounting_Period	String	%15s	Record the specific period entered into the general ledger. Shall match the Accounting_Period in the BAS_Accounting_Period table.	1
11	Currency_Code	String	%3c	Code for the currency (in accordance with ISO 4217). Shall match the Currency_Code in the BAS_Currency table.	1
12	Payroll_Payment_Amount	Decimal	%22.4f	The amount of payroll payment with specified currency.	1
13	Payroll_Payment_State	String	%60s	Pay slip payment status.	1
14	Payroll_Payment_Date	Date	%10c	The date of payroll payment.	2
15	Employee_Bank_Account	String	%60s	The number of the account opened by the employee in the bank.	2
16	Bank_Name	String	%200s	Bank name of the employee's bank accounts, full name of the institution (e.g. bank, financial institution, settlement centre).	2

The primary key and reference identifiers, with the related referenced fields and tables, for PAY_Payslips are listed in Table 11.

Table 11 — Identifiers in PAY_Payslips

No.	Name	Identifiers	Referenced field	Referenced table
1	Payslip_ID	PK	not applicable	not applicable
2	Employee_ID	REF	Employee_ID	BAS_Employee
6	Department_Code	REF	Business_Segment_Code	BAS_Business_Segment
7	Payroll_Year	REF	Payroll_Year	PAY_Payroll_Period
8	Payroll_Period	REF	Payroll_Period	PAY_Payroll_Period
9	Fiscal_Year	REF	Fiscal_Year	BAS_Accounting_Period
10	Accounting_Period	REF	Accounting_Period	BAS_Accounting_Period
11	Currency_Code	REF	Currency_Code	BAS_Currency

Instructions on how to implement the payslips structures (described in 4.4.4) are detailed in Annex B.

4.4.5 PAY_Payslip_Detail

The PAY_Payslip_Detail (see Table 12) contains the detailed information of each payslip, including all payroll items involved in each payslip (such as related payroll detail ID, associated payroll item code, whether to pay taxes and amounts). This table is the row level of payroll details. Table 12 is level 1.

Table 12 — PAY_Payslip_Detail

No.	Name	Data-type	Representa-tion	Description	Level
1	Payslip_ID	String	%60s	Unique identifier of payslip. Shall match the Payslip_ID in the PAY_Payslips table (see Table 10).	1
2	Payslip_Line_ID	String	%60s	Unique identifier of payslip Line. Typically auto-generated by the system.	1
3	Payslip_Line_Number	String	%10s	Number of the Payslip lines. This number is generated either by manual input or by the system.	2
4	Payroll_Item_ID	String	%60s	Unique identifier for the payroll item. Shall match the Payroll_Item_ID in the PAY_Payroll_Item table (see Table 8).	1
5	Payroll_Item_Code	String	%60s	The code of payroll item. Shall match the Payroll_Item_Code in the PAY_Payroll_Item table (see Table 8).	1
6	Payroll_Item_Name	String	%60s	The name of payroll item. Shall match the Payroll_Item_Name in the PAY_Payroll_Item table (see Table 8).	1
7	Payroll_Category	String	%60s	The categories are defined depending on the different types of employees and different payment time. Shall match the Payroll_Category in the PAY_Payroll_Item table (see Table 8).	1
8	Payroll_Item_Value	String	%100s	The value of the payroll item,it can be text, value, date, etc. EXAMPLE M1.	1
9	GL_Account_Number	String	%100s	Number of the GL account. Shall match the GL_Account_Number in the BAS_Chart_Of_Accounts table.	2

The primary key and reference identifiers, with the related referenced fields and tables, for PAY_Payslip_Details are listed in Table 13.

Table 13 — Identifiers in PAY_Payslip_Detail

No.	Name	Identifiers	Referenced field	Referenced table
1	Payslip_ID	REF	Payslip_ID	PAY_Payslips
2	Payslip_Line_ID	PK	not applicable	not applicable
5	Payroll_Item_ID	REF	Payroll_Item_ID	PAY_Payroll_Item
9	GL_Account_Number	REF	GL_Account_Number	BAS_Chart_Of_Accounts

Instructions on how to implement the payslip detail structures (described in 4.4.5) are detailed in Annex B.

Annex A
(informative)

Guidance on how to use government regulated financial reports module

Financial statements are used to reflect the financial situation of a specific financial entity at a certain point in time or within a certain period of time. Different users of financial statements need different financial data. For example, the listed company must issue statements in accordance with the accounting standards of the regulators of listed companies, and the project company funded by the government shall issue statements in accordance with the requirements of the government regulators. Moreover, the regulatory requirements of each country and region are also different. Therefore, this document does not clearly define the data format of a specific report, but defines specific data standards. It is necessary to ensure that various report software at least meet the requirements of this document, so that the software can produce financial statements that can be used by report users.

Table A.1 provides examples for four common financial statements (balance sheet, income statement, statement of changes in equity and cash flow statement).

Table A.1 — GRFR_Report_Header

Report_ID	Report_Name	Report_Description	Reporting_Entity_Code	Reporting_Entity_Name	Fiscal_Year	Reporting_Period_Type	Reporting_Period_BEG_Date	Reporting_Period_END_Date	Reporting_Currency_Code	Reporting_Language_Code	Regulations	Person_In_Charge_Of_Enterprise	Accounting_Supervisor	Created_By
BS0012020010 11231001	Balance sheet	Balance sheet	001	Kingdee International	2020	Year	2020-01-01	2020-12-31	CNY	En	Chinese Accounting Law	James Jin	Angela Lim	Maura Lee
IS0012020010 11231001	Income statement	Income statement	001	Kingdee International	2020	Year	2020-01-01	2020-12-31	CNY	En	Chinese Accounting Law	James Jin	Angela Lim	Maura Lee
CiE0012020010 11231001	Statements of changes in equity	Statements of changes in equity	001	Kingdee International	2020	Year	2020-01-01	2020-12-31	CNY	En	Chinese Accounting Law	James Jin	Angela Lim	Maura Lee
CF0012020010 11231001	Cash flow statement	Cash flow statement	001	Kingdee International	2020	Year	2020-01-01	2020-12-31	CNY	En	Chinese Accounting Law	James Jin	Angela Lim	Maura Lee

Table A.2 shows an example of GRFR_Report_Body.

Table A.2 — GRFR_Report_Body

Report_ID	Report_Item_ID	Report_Item_Name	Report_Item_Description	Report_Item_Line_Number	Report_Item_Qualification	Report_Item_Value	Report_Item_Value_Type
BS001202001011231001	BS00120200101123100100201	Property, plant and equipment	Property, plant and equipment	002	2020-12-31	746148.0000	Balance
BS001202001011231001	BS00120200101123100100202	Property, plant and equipment	Property, plant and equipment	002	2019-12-31	5465240.0000	Balance
BS001202001011231001	BS00120200101123100101201	Inventories	Inventories	012	2020-12-31	189220.0000	Balance
BS001202001011231001	BS00120200101123100101202	Inventories	Inventories	012	2019-12-31	73570.0000	Balance
IS001202001011231001	IS0012020010112310 0100201	Selling and marketing expenses	Selling and marketing expenses	002	2020 Year	14250800.0000	Amount

a) A report should have only one header, and the elements of the header should also be unique in the whole report. For example, report entity ID, a report should not have two IDs.

b) If some elements of the report software are defined as the footer in format, such as Created_By, they belong to the header element in this document and shall be output according to the requirements of the Report Header.

c) According to the needs of the report, the table body can be one or more tables. However, no matter one or more tables, each element in the table body shall meet the requirements defined in this document.

d) The report structure of multidimensional report does not belong to the framework of this document. However, for a specific multi-dimensional report that exists in the multi-dimensional database, it can be split and output according to the two-dimensional report defined in this document.

e) The data source of financial statements software may be one or more financial systems with general ledger module, or it can also be a software for data storage by manually entering or importing data. Therefore, the general ledger module in this document is not defined as a strong correlation module required by the report module.