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Subject: Software Configuration Manager

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Issue: Relationship between Status Accounting and Auditing

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Relationship between Status Accounting (Tracking) and Auditing (Review)

1. Introduction

The Status Accounting process is about writing down and checking important parts of a project, like budgets, schedules, decisions, rules, and results. This helps keep control and understand every change in the project.

Auditing is the process of checking if this information is correct and if the project follows the rules, standards, and goals. It also looks at the quality of the work and the results. Both processes are connected because Auditing checks the information that Status Accounting records. Together, they use different indicators and documents to review important areas of the project, like money, personnel, rules, quality, and time.

2. General Structure

Status Accounting collects the main working information of a project. This includes change control, decisions, versions, budgets, schedules, people, results, and project rules. Each part has a category: I = Input, O = Output, and I/O = Input and Output depending on the process.

Auditing shows the areas checked during the project review. These areas include verification, validation, rule compliance, money issues, personnel issues, documentation quality, quality of decisions, and schedule problems.

3. Financial Issues and Personnel Issues

3.1 Financial Issues

Relationship: Connected to the elements Predicted Budget and Real Expense from Status Accounting.

Purpose: To verify whether the project's financial resources were used properly, efficiently, and according to the approved budget.

Verification process:

Process Phase	Actions	Documents	Expected Result
1. Input Review	<p>1. Collect the Predicted Budget and old versions: quitar</p> <ul style="list-style-type: none">• Go to the official project folder.• Look for documents called Predicted Budget, Budget Baseline• Check all older versions (v1, v2, v3...).• Make sure each version is in the correct Configuration Item (CI) <p>2. Check date, owner, and approval:</p> <ul style="list-style-type: none">• Look at the first page of the document and find: Date, Author, Reviewer, Approver.• Look for stamps, signatures, approval emails, or CCB records.• Make sure the approvers have authority (CCB, finance team). <p>3. Check change control:</p>	Predicted Budget, Baseline Financiera, Change Records	Validated input and consistent with the financial baseline.

	<ul style="list-style-type: none"> • Look at the Change Log or Change Records for all budget changes. • Check if each change has a Change Request (CR). • Check that approved changes appear in the current budget. <p>4. Check consistency with scope and resources:</p> <ul style="list-style-type: none"> • Compare the budget with the Work Breakdown Structure: each work package must have costs. • Compare the budget with the schedule: spending dates must match activities. • Compare with the Resource Plan: hours and people must match the plan. • Look for numbers that do not match. <p>5. Check document completeness:</p> <ul style="list-style-type: none"> • Check page numbers (1/10, 2/10, etc.). • Review all annexes and tables mentioned in the text. • Confirm all financial tables are included. • Look for missing tables, empty pages, or cut-off data. <p>6. Check traceability:</p> <ul style="list-style-type: none"> • Look at references to other documents, like: CCB minutes, Change justifications, Scope reports, Meeting notes • Find those documents and compare the information. • Use a traceability matrix if available. <p>7. Review of previous financial risks:</p>		
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	<ul style="list-style-type: none"> • Open the Risk Register or Risk Log. • Filter risks are marked as financial or high impact. • See if these risks affected the real budget. <p>8. Find unauthorized versions:</p> <ul style="list-style-type: none"> • Check the history of the project folder or repository. • Look for documents without version number, without signature. • Compare them with the official version. • Report any unauthorized or changed documents. 		
2. Output Comparison	<p>1. Get the Real Expense Record</p> <ul style="list-style-type: none"> • Go into the financial system. • Download the real expense report for the project period. • Filter by cost center, project, activity, or accounting code. <p>2. Check supporting documents</p> <ul style="list-style-type: none"> • Take each expense from the report. • Open its document: invoice, receipt, purchase order, or bank transfer. • Check that: The document exists. The amount matches the record. The provider is authorized. The document is signed or approved (if needed). <p>3. Detect critical deviations</p> <p>Identify:</p> <ul style="list-style-type: none"> • Extra costs. • Unplanned costs. 	Real Expense, Financial Variance Report.	Identified financial deviations and verified data.

	<ul style="list-style-type: none"> Costs outside the project scope. <p>4. Confirm execution dates</p> <ul style="list-style-type: none"> Check that each expense date is inside the project period. If a cost appears before or after the project dates, mark it as an issue. Check that the document date matches the system date. <p>5. Align expenses with deliverables</p> <ul style="list-style-type: none"> For each expense, find the related deliverable. Check that the delivery appears in: The schedule, The scope plan. If the cost has no deliverable → it is outside the scope. <p>8. Find duplicate or unrelated expenses</p> <ul style="list-style-type: none"> Check if there are repeated records. Filter by same amount, same provider, or same date. Mark expenses not clearly related to the project. Fix or remove duplicate or invalid entries. 		
3. Analysis	<p>1. Analyze causes of deviations</p> <ul style="list-style-type: none"> Check project documents (schedule, requirements). See if there were: Wrong estimates (costs too low), Changes without control (no Change Request), Decisions not written or not recorded. <p>2. Check approvals</p> <ul style="list-style-type: none"> Looking for any Change Request related to the deviation. Check if the CCB gave: A meeting record, A formal approval, 	Variance Analysis, Change Requests, Records del CCB.	Identified causes and their relation to other project areas.

	<ul style="list-style-type: none"> • If nothing is approved → the deviation is not authorized. <p>6. Check CCB decisions</p> <ul style="list-style-type: none"> • See if CCB decisions were applied correctly. • Check: CCB minutes, Change notifications, Project Manager confirmations. • If decisions were not followed → deviation caused by bad execution. <p>7. Evaluate accumulated impact</p> <ul style="list-style-type: none"> • Add small deviations together. • Check if many small problems created a big extra cost. • Look for spending patterns in the same category. 		
4. Expected results	<p>1. Create the audit report</p> <p>To make the final report:</p> <ul style="list-style-type: none"> • Put together all findings from the previous steps. • Add evidence (Change Requests, records, documents). • Write to someone who was responsible for each deviation. • Explain each deviation in a simple way: what was planned and what really happened. • Use a basic format: introduction → analysis → findings → conclusions. <p>2. Explain causes, effects, and impacts</p> <p>For every deviation, explain:</p> <ul style="list-style-type: none"> • Cause: what started the problem (for example: bad estimation, change not approved). 	Financial Audit Report.	Financial transparency, control, and recommendations to improve.

	<ul style="list-style-type: none"> • Effect: what happened because of the problem (extra cost, delay, extra work). • Impact: how the problem affected the whole project (time, quality, scope). <p>3. Write an executive summary</p> <p>This part is for management:</p> <ul style="list-style-type: none"> • Summarize the main problems. • Show the total financial impact. • Point out the most important deviations. 		
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3.2 Personnel Issues (Effort Difficulties)

Relationship: Directly linked to HR Involved (item 9) in Status Accounting.

Purpose: To assess staff allocation, performance, and challenges to determine whether human resources were sufficient, suitable, and properly managed.

Process Phase	Actions	Documents	Expected Result
1. Input Review	<p>1. Collect the Staff Assignment List</p> <ul style="list-style-type: none"> • Ask the Project Manager for the newest version. • Check the official repository (SharePoint, Git, Document System). • Make sure it is the approved version, not a draft. <p>2. Check roles, dates, and work time</p>	<p>Staff Assignment List,</p> <p>HR Records,</p> <p>Roles and Responsibilities.</p>	Verified staff data and ready for audit.

	<ul style="list-style-type: none"> • Make sure each person has: <ul style="list-style-type: none"> – Role (developer, tester, analyst) – Start and end dates • Check that these details match the project schedule. <p>3. Confirm formal approval</p> <ul style="list-style-type: none"> • Look for digital signatures, stamps, approval email, or CCB records. • Make sure the document is official and approved. <p>4. Check consistency with the real plan</p> <ul style="list-style-type: none"> • Compare the staff list with the Gantt or project schedule. • Check that the person is really working on the assigned task. • Make sure the tasks exist and are not duplicated or deleted. <p>5. Find duplicate assignments</p> <ul style="list-style-type: none"> • Check if the same person is assigned to two tasks at the same time. • Check the workload (not more than 8 hours per day or their %). • Look in the schedule for tasks with overlapping dates. <p>6. Check real availability</p> <ul style="list-style-type: none"> • Look at the HR calendar (vacations, medical leave, permissions). • Compare availability dates with project assignment dates. • Confirm the person is available when the project needs them. 		
2. Output Comparison	<p>1. Get performance records</p> <ul style="list-style-type: none"> • Go into the HRIS system or the project tool. • Look for Reports, Employee History, or Performance. 	Performance Reports, HR Attendance	Clear identification of deviations in staff performance or

	<ul style="list-style-type: none"> • Download reports like evaluations, metrics, and worked hours. • Filter only the people in the project. <p>2. Check performance metrics</p> <ul style="list-style-type: none"> • Open the downloaded reports. • Check key indicators like: <ul style="list-style-type: none"> – punctuality (start and end times), – task completion, – planned workload vs. real workload. • Write down anything that looks unusual. <p>3. Identify problems</p> <ul style="list-style-type: none"> • With the data, look for signs like: <ul style="list-style-type: none"> – too much work, – absences, – low performance, – repeated delays. • Write these observations for later analysis. <p>4. Check attendance compliance</p> <ul style="list-style-type: none"> • Download the attendance report and project hours report. • Compare: real attendance vs. hours reported in the project. • Find inconsistencies (for example: reports 8 hours but was present only 4 hours). 	Records, Workload Analysis.	availability.
3. Analysis	<p>1. Find the causes of the problems</p> <ul style="list-style-type: none"> • Check performance reports, workload, and quality. • Look if the cause is: <ul style="list-style-type: none"> – too much work, 	RCA Document, Change Requests,	Clear identification of the problem's causes and their impact on the project.

	<ul style="list-style-type: none"> – lack of skills, – staff changes, – bad planning, – last-minute tasks. • Write each cause with evidence (reports, emails, system records). <p>2. Check the impact</p> <ul style="list-style-type: none"> • See if the problems caused: <ul style="list-style-type: none"> – delays, – rejected deliverables, – more errors, – rework, – extra cost (extra hours or new staff). • Write the impact in time, quality, and cost. • Note the activities affected. <p>3. Check approved changes</p> <ul style="list-style-type: none"> • Go to the Change Request (CR) system. • Check if staff changes appear: <ul style="list-style-type: none"> – in a CR, – approved by the CCB, – updated in the resource plan. • If a change is not approved, mark it as not authorized. <p>4. Find repeated patterns</p> <ul style="list-style-type: none"> • Check reports from past weeks or months. • See if: <ul style="list-style-type: none"> – some roles are always late, – one area makes more errors, 	Staffing Change Log.	
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	<ul style="list-style-type: none"> – one activity needs more rework, – one person has many repeated problems. • Mark these as system problems, not one-time problems. <p>5. Check activated risks</p> <ul style="list-style-type: none"> • Open the project risk list. • Look for risks related to staff: low motivation, rotation, low skills, no availability. • See if the current problems match a risk. • If the risk happened, mark it as “occurred” and write the impact. <p>6. Check cost impact</p> <ul style="list-style-type: none"> • Review project cost reports: worked hours, extra hours, temporary staff, training. • Compare real cost with planned cost. • If extra cost came from staff problems, write it. • Show the amount and cause. <p>7. Check team climate</p> <ul style="list-style-type: none"> • Review surveys, feedback, or HR reports. • Look at: <ul style="list-style-type: none"> – motivation, – communication, – leadership, – conflicts, – staff satisfaction. • Find signs like complaints, more rotation, delays, low commitment. • Connect these signs to project performance. 		
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4. Expected results	<p>1. Make the report</p> <ul style="list-style-type: none"> • Put together all documents (performance reports, HRIS, logs, files). • Write a short summary with: <ul style="list-style-type: none"> – main data, – the problems found, – the causes, – the impact on time, cost, and quality. • Add simple charts if needed (performance, absences, productivity). • Finish with clear and simple conclusions. <p>2. Write responsible people and impact</p> <ul style="list-style-type: none"> • Identify the role, area, or person linked to the problem (without blaming). • Explain: <ul style="list-style-type: none"> – what failed, – why it happened, – how it affected the project (delay, extra cost, low quality, rework). • Use clear and objective language. • Say if the problem came from low skills, too much work, bad planning, or low resources. <p>3. Create an executive summary</p> <ul style="list-style-type: none"> • In one page, write: <ul style="list-style-type: none"> – main problems, – main causes, – biggest impact, – recommended actions. • Do not add technical details. 	Personnel Audit Report.	Final report that improves team management and helps the project work better.
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	<ul style="list-style-type: none"> • Focus on what managers need to decide. <p>4. Define corrective and preventive actions</p> <p>How to do it:</p> <ul style="list-style-type: none"> • Corrective actions: things to fix the current problem. Examples: move tasks, update plan, fix a process. • Preventive actions: things to avoid future problems. Examples: training, new rules, weekly checklist, audits. • Include: <ul style="list-style-type: none"> – responsible person, – date, – needed resources. <p>5. Create team indicators</p> <ul style="list-style-type: none"> • Use the records and calculate: <ul style="list-style-type: none"> – Absences: days not worked / planned days. – Productivity: tasks completed / tasks assigned. – Rework: number of corrections. – On-time delivery: deliverables on time / total deliverables. • Put the indicators in simple tables or charts. • Add a short explanation for each one. 		
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4. Relationship between Financial Issues and Personnel Issues

Aspect	Financial Issues	Personnel Issues	Direct Relation
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Type of Resource	Money, budget, real costs	People, work, hours	Human work creates cost.
What is Controlled	Planned budget vs. real cost	Planned hours vs. real hours worked	Real hours explain cost changes.
Evidence in Status Accounting	Predicted Budget, Real Expense, Variance	HR list, Effort Log, Roles	Both help connect cost and effort.
Common Causes of Problems	Extra costs, no-approved changes, bad estimation	Too much work, low skills, changes in staff, absences	Staff problems create extra cost and rework.
Main Impact	Affects budget, time, and quality	Affects time, work, and performance	Staff issues increase costs; cost issues limit staff.
Influence Flow	Budget change → team size can change	Staff problems → cost goes up	Two-way relation: both affect each other.
In Audit	Checks if money was used correctly	Checks if team was enough and worked well	Audit compares both to check consistency.
Key Questions	Does real cost match the plan?	Does real work match the plan?	Is the cost of staff supported by the work done?
Expected Result	Financial deviation report	Work and performance report	Full analysis to find out why extra costs appear.

5. Integrated Relationship between Status Accounting and Auditing

Status Accounting Element	Type	Information Provided	Related Audit Process	Purpose of the Analysis	Expected Result
Predicted Budget	I	Planned project budget	Financial Issues (B)	Evaluate if the initial budget was realistic and appropriate	Budget approval or adjustment
Real Expense	O	Actual executed expenses	Financial Issues (B)	Compare actual execution against planned	Financial deviation report
HR Involved	I/O	Information about involved staff	Personnel Issues (B)	Evaluate whether human resources were sufficient and effective	Performance report and recommendations
Result of Implementation	O	Results of approved changes	Impacts both B (personnel) and other areas	Verify if changes affected effort or cost	Impact record

6. Conclusion

Category B within the auditing process focuses on two critical project control areas: the correct use of financial resources and the efficient management of personnel and effort. Both rely on information recorded in Status Accounting, which tracks budgets, expenses, and human resource participation. During the Auditing phase, this data is compared against

project policies, objectives, and expected results. The goal is to ensure that both the invested funds and the team's effort are used optimally and justifiably, ensuring transparency and continuous improvement in project management.