Sales Process Audit Trail & Master Data	Integrity												
	VAT ID Supplier	Supplier (Name + Address)	VAT ID Customer	Customer (Name + Address)	Invoice Date	Date of Supply	Invoice Number	Nature of Supply	Quantity	Taxable Amount	VAT Rate	VAT Amount	Currency
Order-to-Cash (goods)													
Sales Contract	x	x		x				x		x			x
Sales Order	x	x		x				x	x	x			x
Goods Dispatch Note	x	x		x				x	x				
Invoice					x								
Cash Recipt				x			x			x		x	x
Customer Master Data			x								x		
Material (Supply) Master Data											x		
Pricing Master Data										x			
VAT Determination Data											x		
Other business controls							x					x	
Order-to-Cash (services)													
Service contract	x	x		x	x			x		x			x
Billing Schedule / Timesheets / etc	x	x		x		x		x		x			x
Invoice					x								
Cash Recipt				x			x			x		x	x
Customer Master Data				x									
Material (Supply) Master Data													
Pricing Master Data													
VAT Determination Data											x		
Other business controls							x						
Invoice-to-Cash													
Sales invoice requisition	x	x		x				x	x	x			x
Invoice					x								
Cash Recipt				x			x			x		x	x
Customer Master Data													
Material (Supply) Master Data													
Pricing Master Data													
VAT Determination Data											x		
Other business controls							x						

Authenticity / Integrity Invoice Component	Audit trail component	Audit trail component contribution to A&I
Authenticity	Invoice	Inclusion of attribute to facilitate referencing of supply in customer's ERP, e.g. customer's purchase order number.
VAT ID Supplier / Supplier Name & address	Sales contract	Company data in contract linked to ERP company master data.
	Sales order	Company data in order linked to ERP company master data.
	Goods Dispatch Note	Dispatch location linked to ERP company master data.
VAT ID Customer/ Customer Name & Address	Sales contract	Business records will contain a customer account reference providing a link back to ERP customer master data.
	Sales order	Business records will contain a customer account reference providing a link back to ERP customer master data.
	Goods Dispatch Note	Business records will contain a customer account reference providing a link back to ERP customer master data.
	Cash receipt	Receipts allocated to invoices will identify the payer.
	Customer master data	Maintains correlation between customer account/name/VAT ID (where required).
Invoice Date	Invoice	The posting date of the invoice record in the ERP will correlate with the invoice date.
Date of supply	Goods Dispatch Note	GDN date will correlate with date of supply on invoice.
Invoice number	Cash receipt	Remittance advice may reference invoice number for receipt allocation.
	Other business controls	Required control objective 'All invoices issued are recorded'. ERP system allocates invoice numbers within a controlled sequence.
Nature of supply	Sales contract	Will contain a record of what is to be supplied either as text or a material code referencing the material master data.
	Sales order	Will contain a record of what is to be supplied either as text or a material code referencing the material master data.
	Goods dispatch note	Will contain a record of what has been supplied either as text or a material code referencing the material master data.
Quantity	Sales order	Will contain a record of how much material has been requested.
	Goods dispatch note	Will contain a record of how much material has been supplied.
	Sales contract	Will quote the value of the supply.

Taxable amount	Sales order	Will quote the value of the supply. (This assumes that sales order pricing and billing provide functionality for the order and billing pricing to be pricing are the same. Some ERPs different as this is a requirement of certain industries)
	Cash receipt	Cash receipt value correlates with the sum of taxable & VAT amounts.
	Price list	Can be used to derive a value of the supply if not held against order. Also, may provide prices outside contract/order such as delivery charges.
VAT Rate	Customer Master Data	ERP will typically use data in each of these three areas to derived VAT rate.
	Material Master Data	
	VAT Determination Data	
VAT Amount	Cash receipt	Cash receipt value correlates with the sum of taxable & VAT amounts.
	Other business controls	The order-to-cash cycle provides sufficient integrity over taxable amount & VAT rate for integrity of VAT amount to be inferred.
Currency	Sales contract	Billing currency will be agreed within contract/order.
	Sales order	
	Cash receipt	Cash currency may provide an indication of invoice currency.

Authenticity / Integrity Invoice Component	Audit trail component	Audit trail component contribution to A&I
Authenticity	Invoice	Inclusion of attribute to facilitate referencing of supply in customer's ERP, e.g. customer's purchase order number.
VAT ID Supplier / Supplier Name & address	Service Contract	Company data in contract linked to ERP company master data.
	Billing Schedule	Company data in schedule linked to ERP company master data.
VAT ID Customer / Customer Name & Address	Service Contract	Business records will contain a customer account reference providing a link back to ERP customer master data.
	Billing Schedule	Business records will contain a customer account reference providing a link back to ERP customer master data.
	Cash Receipt	Receipts allocated to invoices will identify the payer.
	Customer Master Data	Maintains correlation between customer account/name/VAT ID (where required).
Invoice Date	Service Contract	Service contract may define a billing frequency
	Invoice	The posting date of the invoice record in the ERP will correlate with the invoice date.
Date of Supply	Timesheets	May provide record of what was done when.
Invoice Number	Cash Receipt	Remittance advice may reference invoice number for receipt allocation.
	Other Business Controls	Required control objective 'All invoices issued are recorded'. ERP system allocates invoice numbers within a controlled sequence.
Nature of Supply	Service Contract	Will contain a record of what is to be supplied.
	Billing Schedule	Will contain a record of what is to be supplied.
Quantity		
Taxable Amount	Service Contract	Will quote the value of the supply.
	Billing Schedule	Will quote the value of the supply.
	Cash Receipt	Cash receipt value correlates with the sum of taxable & VAT amounts.
VAT Rate		
VAT Amount	Cash Receipt	Cash receipt value correlates with the sum of taxable & VAT amounts.
Currency	Service Contract	Billing currency will be agreed within contract.
	Billing Schedule	Billing currency will be agreed within contract.
	Cash Receipt	Cash currency may provide an indication of invoice currency.

Authenticity / Integrity Invoice Component	Audit trail component	Audit trail component contribution to A&I
Authenticity	Invoice	Inclusion of attribute to facilitate referencing of supply in customer's ERP, e.g. customer's purchase order number.
VAT ID Supplier / Supplier Name & address	Sales Invoice Requisition	
VAT ID Customer / Customer Name & Address	Sales Invoice Requisition	Will record the recipient of the supply (may not exist as a customer master record).
Invoice Date	Invoice	The posting date of the invoice record in the ERP will correlate with the invoice date.
Date of Supply		
Invoice Number	Cash Receipt	Remittance advice may reference invoice number for receipt allocation.
Invoice Number	Other Business Controls	Required control objective 'All invoices issued are recorded'. ERP system allocates invoice numbers within a controlled sequence.
Nature of Supply	Sales Invoice Requisition	Will contain a record of what has been supplied
Quantity	Sales Invoice Requisition	Will contain a record of what has been supplied
Taxable Amount	Sales Invoice Requisition	Will quote the value of the supply.
Taxable Amount	Cash Receipt	Cash receipt value correlates with the sum of taxable & VAT amounts.
VAT Rate		
VAT Amount	Cash Receipt	Cash receipt value correlates with the sum of taxable & VAT amounts.
Currency	Sales Invoice Requisition	Will contain billing currency.
Currency	Cash Receipt	Cash currency may provide an indication of invoice currency.

Audit Trail Component	Business Control Objectives
Sales Contract	
Service contract	
Sales Order	Orders and cancellations of orders are input accurately.
	Order records cannot be changed post goods dispatch/invoice.
Goods Dispatch Note	Shipments are recorded accurately.
	Shipments are recorded promptly and in the appropriate period.
	Inventory is reduced only when goods are shipped with approved customer orders.
	Goods Dispatch Note records cannot be changed post invoice.
Billing schedule	
Sales invoice requisition	Segregation of Duties between invoice requisition and invoice creation.
Invoice	Order entry data are transferred accurately to the invoicing activity.
	Invoices are generated using authorized terms and prices.
	Invoices are accurately calculated and recorded
	Invoices relate to valid shipments or services.
	All invoices are issued.
	All invoices issued are recorded.
	Invoices are recorded in the appropriate period.
Cash Receipt	Cash receipts are recorded in the period in which they are received.
	Cash receipts data are entered for processing accurately.
	Early settlement discounts are accurately calculated and recorded.
Customer Master Data	The customer information, such as name, address & VAT registration number, in master file is maintained.
	Only duly authorised changes are made to the customer name, address & VAT registration number in master file.
	All valid changes to customer name, address & VAT registration number in master file are input and processed.
	Changes to customer name, address & VAT registration number in master file are accurate.
	Changes to customer name, address & VAT registration number in master file are processed in a timely manner.
	Customer name, address & VAT registration number in master file data remain up to date.
	A record of changes made to customer name, address & VAT registration number in the master file data is maintained.
	The VAT coding in customer master file is maintained.
	Only valid changes are made to VAT coding in the customer master file.
	All valid changes to VAT coding in the customer master file are input and processed.
	Changes to VAT coding in the customer master file are accurate.
	Changes to VAT coding in the customer master file are processed in a timely manner.
	VAT coding in Customer master file data remain up to date.
	A record of changes made to VAT coding in customer master file is maintained.
	The customer billing currency in master file is maintained.
	Only valid changes are made to the customer billing currency number in master file.
	All valid changes to the customer billing currency in master file are input and processed.
	Changes to the customer billing currency in master file are accurate.
	Changes to the customer billing currency in master file are processed in a timely manner.
	Customer billing currency in master file data remains up to date.
	A record of changes made to customer billing currency in master file data is maintained
Material Master Data	The VAT coding in material master file is maintained.
	Only valid changes are made to VAT coding in the material master file.
	All valid changes to VAT coding in the material master file are input and processed.
	Changes to VAT coding in the material master file are accurate.
	Changes to VAT coding in the material master file are promptly processed.
	VAT coding in the material master file data remains up to date.

	A record of changes made to VAT coding in material master file is maintained.
Pricing Master Data	Price lists are maintained
	Only valid changes are made to price lists.
	All valid changes to price lists are input and processed.
	Changes to price lists are accurate.
	Changes to price lists are promptly processed.
	Price lists remain up to date.
	A record of changes to price lists is maintained.
VAT Determination Data	VAT Determination data is maintained
	Only valid changes are made to VAT determination data.
	All valid changes to VAT determination data are input and processed.
	Changes to VAT determination data are accurate.
	Changes to VAT determination data are promptly processed.
	A record of changes in VAT determination data is maintained.

Purchase Process Audit Trail & Master Data	Authenticity	Integrity												
		VAT ID Supplier	Supplier (Name + Address)	VAT ID Customer	Customer (Name + Address)	Invoice Date	Date of Supply	Invoice Number	Nature of Suppy	Quantity	Taxable Amount	VAT Rate	VAT Amount	Currency
Procure-to-Pay (3-way matching)														
Purchase contract	x		x	x	x				x		x			x
Purchase order	x		x	x	x				x	x	x			x
Goods / service received note							x		x	x				
Invoice						x								
Payment	x		x					x			x		x	x
Vendor Master Data														
Material (Supply) Master Data														
Pricing Master Data														
Other business controls														
Procure-to-Pay (2-way matching)														
Purchase contract	x		x		x				x		x			x
Purchase order	x		x		x				x		x			x
Invoice						x								
Payment	x		x					x			x		x	x
Vendor Master Data														
Material (Supply) Master Data														
Pricing Master Data														
Other business controls														
Invoice-to-Pay														
Purchase Contract	x		x		x				x		x			x
Invoice						x								
Payment	x		x					x			x		x	x
Vendor Master Data														
Material (Supply) Master Data														
Pricing Master Data														
Other business controls													x		

Authenticity / Integrity Invoice Component	Audit trail component	Audit trail component contribution to A&I
Authenticity	Purchase contract	Will identify the supplier for a particular supply.
	Purchase order	Will identify the supplier for a particular supply.
	Payment	Will identify the supplier for a particular supply.
VAT ID Supplier / Supplier Name & address	Purchase contract	Will identify the supplier for a particular supply.
	Purchase order	Business records will contain a supplier account reference providing a link back to ERP supplier master data.
	Payment	Payments allocated to invoices will identify the payee.
VAT ID Customer / Customer Name & Address	Purchase contract	Purchase contract will identify the purchasing company.
	Purchase order	Purchase order will identify the purchasing company.
Invoice Date	Invoice	There will be a correlation between invoice date and posting date of the invoice record in the ERP.
Date of Supply	Goods / service received note	Date of goods / service receipt will correlate with the date of supply.
Invoice Number	Payment	Payment remittance advice may reference invoice number.
Nature of Supply	Purchase contract	Will contain a record of what is to be supplied.
	Purchase order	Will contain a record of what is to be supplied.
	Goods / service received note	Will contain a record of what has been supplied.
Quantity	Purchase order	Will contain a record of quantity requested.
	Goods / service received note	Will contain a record of quantity delivered.
Taxable Amount	Purchase contract	Will quote the cost of a supply.
	Purchase order	Will quote the cost of a supply
	Payment	Payment correlates with the sum of taxable & VAT amounts.
VAT Rate		
VAT Amount	Payment	Payment correlates with the sum of taxable & VAT amounts.
Currency	Purchase contract	Billing currency will be agreed within contract.
	Purchase order	Billing currency will be specified within the order.
	Payment	Payment currency should provide an indication of invoice currency.

Authenticity / Integrity Invoice Component	Audit trail component	Audit trail component contribution to A&I
Authenticity	Purchase contract	Will identify the supplier for a particular supply.
	Purchase order	Will identify the supplier for a particular supply.
	Payment	Will identify the supplier for a particular supply.
VAT ID Supplier / Supplier Name & address	Purchase contract	Will identify the supplier for a particular supply.
	Purchase order	Business records will contain a supplier account reference providing a link back to ERP supplier master data.
	Payment	Payments allocated to invoices will identify the payee.
VAT ID Customer / Customer Name & Address	Purchase contract	Purchase contract will identify the purchasing company.
	Purchase order	Purchase order will identify the purchasing company.
Invoice Date	Invoice	There will be a correlation between invoice date and posting date of the invoice record in the ERP.
Date of Supply		
Invoice Number	Payment	Payment remittance advice may reference invoice number.
Nature of Supply	Purchase contract	Will contain a record of what is to be supplied.
	Purchase order	Will contain a record of what is to be supplied.
Quantity	Purchase order	Will contain a record of quantity requested.
Taxable Amount	Purchase contract	Will quote the cost of a supply.
	Purchase order	Will quote the cost of a supply.
	Payment	Payment correlates with the sum of taxable & VAT amounts.
VAT Rate		
VAT Amount	Payment	Payment correlates with the sum of taxable & VAT amounts.
Currency	Purchase contract	Billing currency will be agreed within contract.
	Purchase order	Billing currency will be specified within the order.
	Payment	Payment currency should provide an indication of invoice currency.

Authenticity / Integrity Invoice Component	Audit trail component	Audit trail component contribution to A&I
Authenticity	Purchase contract	Will identify the supplier for a particular supply.
	Payment	Will identify the supplier for a particular supply.
VAT ID Supplier / Supplier Name & address	Purchase contract	Will identify the supplier for a particular supply.
	Payment	Payments allocated to invoices will identify the payee.
VAT ID Customer / Customer Name & Address	Purchase contract	Purchase contract will identify the purchasing company.
Invoice Date	Invoice	There will be a correlation between invoice date and posting date of the invoice record in the ERP.
Date of Supply		
Invoice Number	Payment	Payment remittance advice may reference invoice number.
Nature of Supply	Purchase contract	Will contain a record of what is to be supplied.
Quantity		
Taxable Amount	Purchase contract	Will quote the cost of a supply.
	Payment	Payment correlates with the sum of taxable & VAT amounts.
VAT Rate	Other business controls	The relationship between the customer & supplier may dictate that the VAT rate of the supplies between them is fixed, i.e. either high rate or lower rate.
VAT Amount	Payment	Payment correlates with the sum of taxable & VAT amounts.
Currency	Purchase contract	Billing currency will be agreed within contract.
	Payment	Payment currency should provide an indication of invoice currency.

Audit Trail Component	Business Control Objectives
Purchase Contract	
Purchase Order	Purchase orders are accurately entered.
	Purchase orders are created prior to goods received note or invoice processing.
	Changes to orders post goods receipt/invoice are either blocked or recorded.
Goods Received Note	Raw materials/good for resale are received and accepted only if they have valid purchase orders.
	Raw materials/good for resale received are recorded accurately.
	Receipts of raw materials/good for resale are recorded promptly and in the appropriate period.
	Changes to Goods Receipt Note records post invoice are either blocked or recorded.
Invoice	Amounts posted to accounts payable represent goods or services received.
	Accounts payable amounts are accurately calculated and recorded.
	Amounts for goods or services received are recorded in the appropriate period.
	All invoices are received; they are accounted for only once
Payment	Disbursements are made only for goods and services received.
	Disbursements are distributed to the appropriate suppliers.
	Disbursements are accurately calculated and recorded.
Vendor Master Data	The vendor name, address & VAT registration number in master file is maintained.
	Only valid changes are made to the vendor name, address & VAT registration number in master file.
	All valid changes to vendor name, address & VAT registration number in master file are input and processed.
	Changes to vendor name, address & VAT registration number in master file are accurate.
	Changes to vendor name, address & VAT registration number in master file are processed in a timely manner.
	Vendor name, address & VAT registration number in master file data remain up to date.
	A record of changes made to vendor name, address & VAT registration number in the master file data is maintained.
	The VAT coding in vendor master file is maintained.
	Only valid changes are made to VAT coding in the vendor master file.
	All valid changes to VAT coding in the vendor master file are input and processed.
	Changes to VAT coding in the vendor master file are accurate.
	Changes to VAT coding in the vendor master file are processed in a timely manner.
	VAT coding in Vendor master file data remain up to date.
	A record of changes made to VAT coding in customer master file is maintained.
Material Master Data	The VAT coding in material master file is maintained.
	Only valid changes are made to VAT coding in the material master file.
	All valid changes to VAT coding in the material master file are input and processed.
	Changes to VAT coding in the material master file are accurate.
	Changes to VAT coding in the material master file are promptly processed.
	VAT coding in the material master file data remains up to date.
	A record of changes made to VAT coding in the material master file is maintained
	Only valid changes are made to preferred supplier in the material master file.
	All valid changes to preferred supplier in the material master file are input and processed.
	Changes to preferred supplier in the material master file are accurate.
	Changes to preferred supplier in the material master file are promptly processed.
	Preferred supplier in the material master file data remain up to date.
	A record of changes made to preferred supplier in the material master file is maintained.
Pricing Master Data	Purchasing price lists are maintained
	Only valid changes are made to purchasing price lists.
	All valid changes to purchasing price lists are input and processed.
	Changes to purchasing price lists are accurate.
	Changes to purchasing price lists are promptly processed.
	Purchasing price lists remain up to date.
	A record of changes made to purchasing price lists is maintained.