

## Activities for Configuring Audit Trails

Function: Project design &amp; engineering

Codes for steps: TF01-TF13

Source: SF77, SF78, SF79 (Annex 32A)

(Refer Chapter:8)

List of Steps/Activities	Codes for steps and (no of activities)	Function applicable	Responsibility
<p><b>Each Functional team/HOD consolidates</b> &amp; provides to IT/ERP teams (or any other team assigned responsibility for designing audit trail solutions) inputs as below to create audit trail software.</p> <ul style="list-style-type: none"> <li>● List of employee users &amp; user codes</li> <li>● User's level</li> <li>● User's position</li> <li>● List of vendors, customers &amp; another business associate who access the functional software</li> <li>● User's location including remote location</li> <li>● IT equipment unique serial number/code and their respective location</li> <li>● Types of audit reports required</li> </ul>	TF01	All, similar	Each HOD

<p>IT team referring to profiles in annex 30A to 30D having codes of following for including these in audit trail reports to be developed.</p> <ul style="list-style-type: none"> <li>● Core processes &amp; activities</li> <li>● Statutory processes &amp; activities</li> <li>● Documents -core &amp; fields</li> <li>● Documents - statutory &amp; fields</li> <li>● Manuals (functional, statutory &amp; similar type)</li> <li>● Risk assessment processes</li> <li>● Access rights-related processes</li> <li>● profiles</li> <li>● Configuration tables &amp; Fields</li> <li>● Master data tables &amp; Fields</li> <li>● Data tables &amp; Fields</li> <li>● Supporting processes &amp; activities</li> </ul>	TF02	All, similar	IT/ERP team
<p>IT team /ERP specialist, in consultation with CFT, Internal audit team, Finance &amp; Accounts team proposing features of <b>“Audit Trail Software”</b>, such as below, that need to be incorporated.</p> <ul style="list-style-type: none"> <li>● The username who (user’s name) accessed the system along with level, position &amp; function</li> <li>● The date &amp; time) when the system was accessed.</li> <li>● The duration (hours, minutes, seconds) of each such access.</li> <li>● The computer or terminal or machine or device name &amp; their unique number used for accessing.</li> <li>● particulars of the workflows/ core processes, statutory processes configuration tables, master</li> </ul>	TF03	All, similar	IT/ERP team

<p>data tables, data tables, documents that were accessed along with “fields” accessed.</p> <ul style="list-style-type: none"> <li>● changes, if any, that were made to the above-listed aspects</li> <li>● The planned duration of keeping audit trailed data (days/months /years) as per the IT policy of the company.</li> <li>● Triggering communications to process owners for initiating countermeasures</li> </ul>			
<p>IT team developing “Audit trail software” solution and configuring the operating system (OS) of the ERP system to enable licensed audit trail features if OS is designed to include audit trail features vis a vis TF01, TF02, TF03. This is a highly skilled process needing knowledge of the “operating system” of the ERP software installed for the function.</p> <p>The proposed solution is to have the flexibility for expandability or enhancement for including all functions in the organisation.</p>	TF04	All, similar	IT/ERP team
<p>Alternately IT team negotiating and procuring “<b>Audit Trail Software</b>”, as per required features meeting needs of all functions as per TF01-TF03</p>	TF05	All, similar	IT/ERP team
<p>IT team installing “<b>Audit Trail Software</b>”, procured in development server.</p>	TF06	All, similar	IT/ERP team
<p>IT team along with Internal audit team testing “<b>Audit Trail Software</b>”, or Operating software with pilot data in test server vis a vis following:</p> <ul style="list-style-type: none"> <li>● Core processes &amp; activities</li> </ul>	TF07	All, similar	IT/ERP team

<ul style="list-style-type: none"> <li>● Statutory processes &amp; activities</li> <li>● Documents -core &amp; fields</li> <li>● Documents - statutory &amp; fields</li> <li>● Manuals (functional, statutory &amp; similar type)</li> <li>● Risk assessment processes</li> <li>● Access rights-related processes</li> <li>● profiles</li> <li>● Configuration tables &amp; Fields</li> <li>● Master data tables &amp; Fields</li> <li>● Data tables &amp; Fields</li> <li>● Supporting processes &amp; activities (Annex 31A &amp;31B, 33A &amp;33B, 34A &amp;34B, 35A &amp;35B, 36A &amp;36B, 37A &amp;37B, 38A &amp;38B)</li> </ul>			
<p>Functional team Obtaining training (along with internal audit team) from IT team /ERP specialists for performing audit trail</p>	TF08	All, similar	Each HOD &team
<p>After that, IT team /ERP specialists transfer <b>“Audit Trail Software”</b> to live Production Server for generating audit trails as and when necessary.</p>	TF09	All, similar	IT/ERP team
<p>Internal audit /Risk management team performing audits &amp; submitting audit trail related findings /reports to respective functional HOD. Users can also conduct the functional self-audit</p>	TF10	All, similar	Head -Internal audit team/Risk assessment team & functional users
<p>Each HOD analysing audit trail reports &amp; provides comments to the Internal audit team for any clarifications or corrections</p>	TF11	All, similar	Each HOD
<p>Each HOD initiates countermeasures to detect &amp; prevent unauthorised or &amp; unethical transactions and for bring improvements in business processes, and to enable:</p>	TF12	All, similar	Each HOD

<ul style="list-style-type: none"> <li>● Preventing Funds leakage</li> <li>● Costs savings</li> <li>● Process efficiency enhancement</li> <li>● Business Process/activity quality in function</li> <li>● Statutory compliances</li> <li>● Accuracy in Financial reporting</li> <li>● Customer satisfaction</li> </ul>			
Internal audit /Risk management team reviewing & recommending enhancement of “Audit Trail Software” features for improving efficiency & quality and for enabling online auditing vis a vis each function.	TF13	All, similar	HOD-Internal audit team & Risk management team
Additional activities proposed per function for meeting future activity requirements of any function for <b>“configuring audit trail.”</b>	TF15, TF16, TF17	@1/function	-

**Note:** Annex numbers 30A to 30D are a part of the **handbook in Ethics -Volume 1**. The remaining activity codes are reserved for other functions