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**Audit ~~Data Collection Extension~~:data collection extension —  
Government ~~Regulated Financial Reports~~regulated financial reports  
and ~~Payroll~~payroll**

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## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

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](http://www.iso.org/directives)).

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at [www.iso.org/patents](http://www.iso.org/patents). ISO shall not be held responsible for identifying any or all such patent rights.

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For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see [www.iso.org/iso/foreword.html](http://www.iso.org/iso/foreword.html).

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](http://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.

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# ~~Audit Data Collection Extension~~: data collection extension — ~~Government Regulated Financial Reports~~ regulated financial reports and ~~Payroll~~ 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)(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* (3.9)(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.]

3.6  
erp

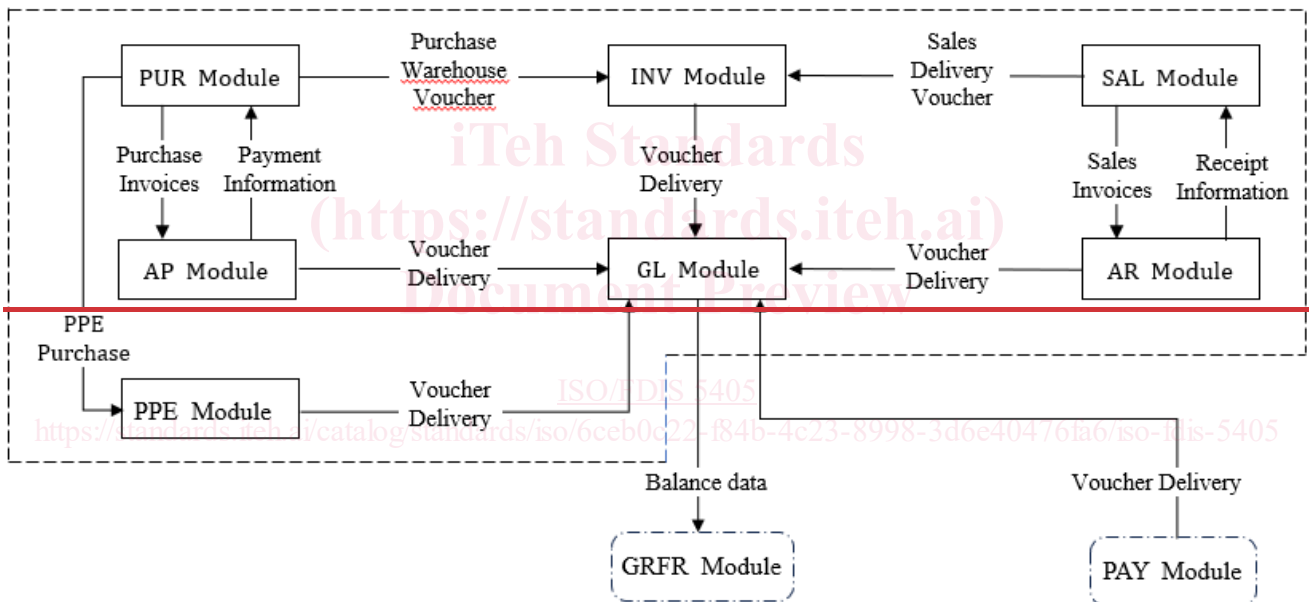
Enterprise Resource Planning

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.



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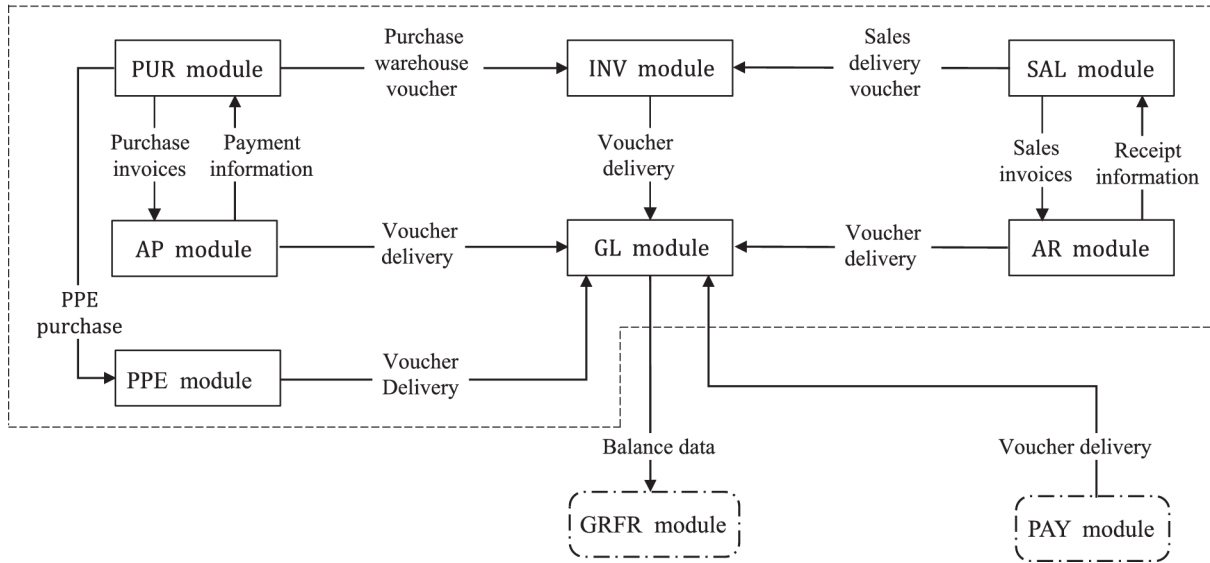


Figure 1 — The business flow of ADCS module

- 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 [ERP 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

Abbreviation	Full name
erp	Enterprise resource planning
-	Government regulated financial reports
id	Identification
inv	Inventory
pk	Primary key
ppe	Property, plant and equipment
pur	Purchase
ref	Reference identifier
-	Payroll
sal	Sales

### 4.3 Government regulated financial reports module

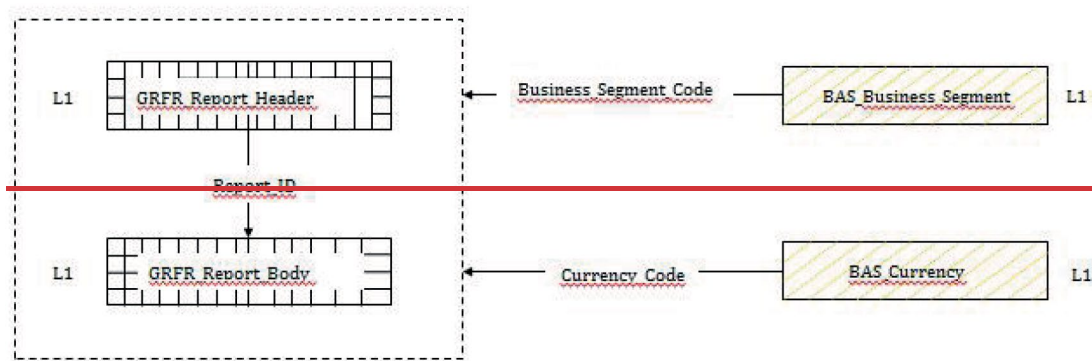
#### 4.3.1 General

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-Figure 2](#).



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