

Audit Trail Reconstruction Report

For Tax Compliance Purposes

Entity/Company Name: Sample Corporation Ltd.
Tax Identification Number: 0123456789
Audit Period: 1 Jan 2023 – 31 Dec 2023
Report Date: 15 Feb 2024
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1. Purpose

This audit trail reconstruction report documents the step-by-step accounting records and system activities relevant for tax compliance review and validation. The report aims to ensure the integrity, accuracy, and traceability of financial data as required by governing tax authorities.

2. Overview of Audit Trail Processes

- Extraction and reconciliation of accounting entries from ERP system
- Identification of modification and deletion logs for critical transactions
- Verification of sequence and consistency of document numbers
- Mapping user access and action logs to financial records

3. Key Audit Trail Entries (Sample)

Date & Time	User ID	Action	Document Ref	Details
2023-01-10 10:23	JDoe01	Create	INV-10324	Sales invoice generated for client ABC; Amount: \$5,000
2023-01-10 12:14	AMiller	Modify	INV-10324	Updated invoice address per client request
2023-01-10 12:30	JKim77	Approve	INV-10324	Final approval for invoice sent to client
2023-01-11 09:05	JDoe01	Delete	EXP-47212	Cancelled expense entry in error; audit note attached

4. Summary of Findings

All reviewed transactions are supported by corresponding audit trail records. No unauthorized changes or undisclosed deletions were identified. System access and approval steps align with established internal controls. Exceptions, if any, are documented with explanatory notes.

5. Recommendations

- Continue routine monitoring of system audit logs for irregular activities
- Conduct regular user access reviews to maintain segregation of duties
- Enhance training for staff on documentation of audit trail events

Important Notes

- This document is for tax compliance use and regulatory audits only.
- Ensure audit trails are retained according to statutory retention periods.
- Reconstructed reports should be based on unaltered system-generated logs wherever possible.
- Any manual changes or omissions must be clearly documented and justified.
- Consult with legal or compliance teams regarding local requirements for audit evidence.

