Digital Audit Trail Maintenance Checklist (Tax Purposes)

Audit Period: [e.g. Jan 2024 - Dec 2024]

Prepared By: [Name]   Date: [ ]

Checklist

Item	Description	Yes	No	Remarks
System Access Control	Audit trail is protected and only accessible by authorized personnel.	☐	☐	
Logging & Timestamping	All relevant digital activities are logged with accurate timestamps.	☐	☐	
Integrity of Records	Records are protected from unauthorized changes or deletions.	☐	☐	
Backup & Retention Policy	Proper backup and retention processes in place per tax regulations.	☐	☐	
Data Export Capability	Ability to export audit trail in readable format for authorities if required.	☐	☐	
System Change Documentation	All system changes and upgrades are logged and documented.	☐	☐	

Important Notes

- This checklist should be reviewed periodically and updated with system or regulatory changes.
- Maintaining accurate and complete audit trails is critical for tax compliance and legal defensibility.
- Store completed checklists securely, along with supporting evidence, for the required retention period.
- Ensure all personnel involved in audit trail management are trained and aware of their responsibilities.