



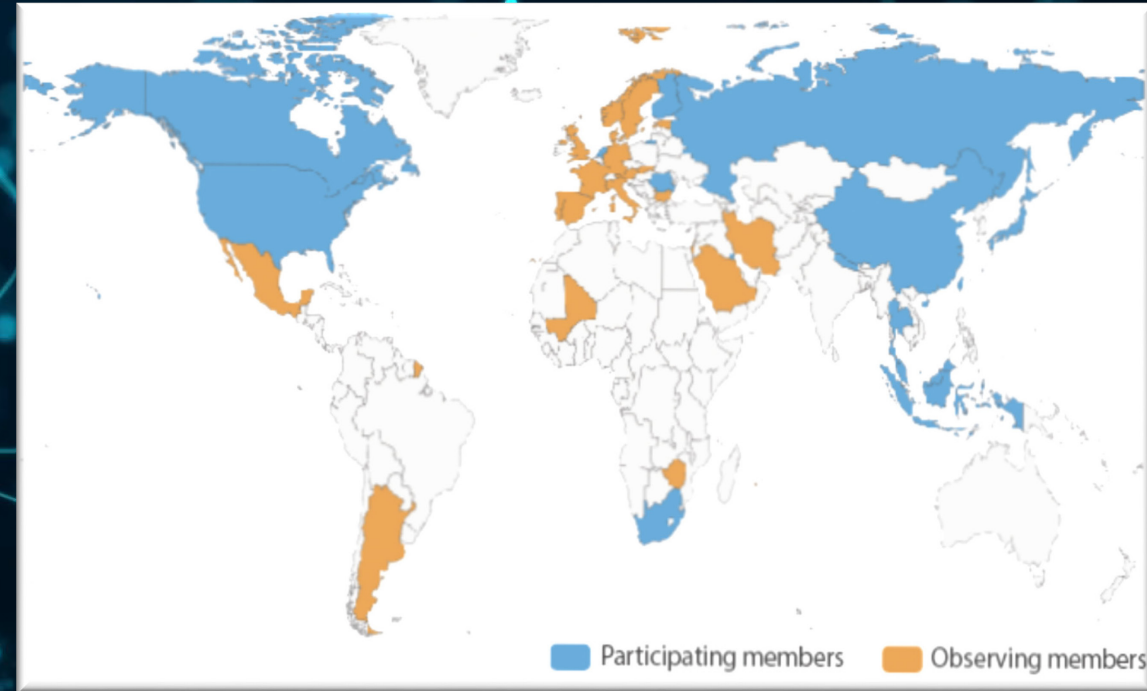
# Romanian Court of Accounts

ISO Standard for Audit Data Collection

# ISO Standard for Audit Data Collection

## BACKGROUND

- Project Comitee PC 295 was established in 2015, at the initiative of China's Standardisation Administration (SAC)
- 13 participating countries (Canada, Finland, Indonesia, Japan, Kuwait, Malaysia, Nepal, Netherlands, Romania, Russian Federation, South Africa, Thailand & United States of America) and another 27 countries as observing members
- Contribution from the mainstream ERP producers – Microsoft, Oracle, SAP
- 48 WG meetings, mainly online





# ISO Standard for Audit Data Collection

## SCOPE

to provide a specification for auditors to obtain accounting data, including content and format requirements for accounting data elements and data interface output files

## CURRENT STATUS

- ✓ **FDIS** (Final Draft International Standard) 21378 was approved on Oct. 10<sup>th</sup>, following ISO rules and is pending publication
- ✓ Technical Committee has been approved & will start working after publication to standardize other areas of interest

```
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// persisted properties <html> <errorMessage = ko, observations = ko, text = '200px'>  
<html> <p style='font-weight:bold;'>HTML font code is done  
<html> <body style='background-color:yellowgreen'>  
<html> text - :200px'> <todoistid = data.todoistid, text = :200px'>  
// Non - text - :200px'> persisted properties  
<html> <errorMessage = ko, observations = ko, text = '200px'>  
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function todoitem(data) {  
  var self = this  
  data = data || {}  
  // Non - persisted properties  
<html> <errorMessage = text - :200px'>  
<p style='font-weight:bold;'>HTML font code is done  
<body style='background-color:yellowgreen'>  
text - :200px'> <todoistid = data.todoistid, text = :200px'>
```



## ISO STANDARD STRUCTURE

**Base module**  
(common data  
elements)

**General ledger  
module**

**Accounts  
payable module**

**Accounts  
receivable  
module**

**Sales module**

**Purchase  
module**

**PPE module**

**Inventory  
module**

**1400 Data elements in 75 tables**

**Syntax & technical format  
for export files**

**Transport, Handling &  
Versioning**

**OTHER  
STANDARD  
ELEMENTS**

**Multi-platform and multi-  
system data transfer**

**File compression &  
other required context**





# UNIVERSAL

Regardless of the accounting software encountered in our missions, the necessary audit data will be **available in a standardized format**, ready to be processed automatically by ingestion software.





# IMMEDIATE



**Immediate data availability**, without the need for IT expertise to identify & extract databases. Expedite audit proceedings and remove dependency on expensive IT resources.



## OUT OF THE BOX

166.4

**No need for introduction** – the auditor doesn't need to get acquainted with auditee's database structure and format.

The exported files will have the same structure in every audit mission, regardless of the ERP's internal database structure.





## ERP ORIENTED

Standardization will be implemented  
by the software producers, without  
the implication of each auditee's IT  
department.

Standardization will become a selling  
point for accounting software.



# Tailored audit software

Personalized audit software, built around the standardized data structure, will allow for **complex data analysis and audit procedures** in the blink of an eye, regardless of the auditor's IT proficiency.

+166.5

7,866



**PUBLIC SECTOR  
BUDGET**

**SOCIAL & HEALTH  
INSURANCE**

## **WHAT'S NEXT?**

**Technical  
Committee  
focus areas**

**TAX AUDIT**

**RETIREMENT  
INCOME**

**JOIN US IN THE TECHNICAL COMMITTEE TO HELP  
DEVELOP THE STANDARD TO OUR NEEDS!**



THANK YOU !

Romanian Court of  
Accounts

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