



Article # 1296

Technical Note: Using the AccountMate Audit Trail to Improve Internal Controls

Difficulty Level: Beginner Level AccountMate User

Version(s) Affected: AccountMate 12 for SQL and Express
AccountMate 11 for SQL and Express
AccountMate 10 for SQL and Express

Module(s) Affected: SM

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DESCRIPTION

The financial statements integrity is of utmost importance to stakeholders. Financial reports information may be the basis for making certain corporate decisions; thus, financial reports must be reliable. To help ensure financial reports integrity, strong internal control policies and procedures must be in place.

AccountMate implemented an **Audit Trail** feature to assist companies in achieving effective internal controls. The **Audit Trail** feature allows you to track each user who amends a transaction or a master record in AccountMate and provides the ability to track the date when each record was last amended. This feature also allows tracking of each user who accesses certain functions in the Administrator program to provide the ability to track the date when each function was last accessed.

This Technical Note enumerates the procedures for setting up and purging the audit trail in AccountMate. This document also discusses the effects of tracking and purging audit trail as well as the reports that provide information about the audit trail settings and records.

SOLUTION

Only the "Supervisor" user is given access rights to set up audit trail and to purge it, if necessary. You can set up audit trail in AccountMate using two Administrator functions, namely the **Audit Trail Setup** and **System Audit Trail Setup**. The paragraphs that follow explain the procedures for setting up and purging, if necessary, the audit trail and system audit trail.

Setting Up Audit Trail

Using the **Audit Trail Setup** function, you can track the user who created or updated the transaction or master record by selecting fields in either a module or function table. You can also use the same function to track the date when each record was last amended.

Note that all modules are available for audit trail setup regardless of the activated modules.

In other words, audit trail is non-product key dependent.

Almost all transactions or records can be tracked in AccountMate except for the memo and timestamp information. Tracking the memo can affect optimization performance while timestamp cannot be tracked due to an MS SQL limitation.

The audit trail settings will take effect upon accessing a company after the audit trail is set up. Audit trail does not take effect on the transactions created during the audit trail setup. In this situation the user must exit from AccountMate; then, re-access the company so the audit trail settings will take effect. Furthermore, the audit trail settings are not retroactive; thus, AccountMate will not track the transactions created prior to saving the audit trail setup.

Perform these steps to set up audit trail:

1. Launch the AccountMate Administrator program.
2. Access the **Audit Trail** function from the **Setup** menu.
 - 2.1 Choose either the **Audit Trail Setup by Table** or **Audit Trail Setup by Function** option.

***Note:** The **Audit Trail Setup by Table** option provides the ability to track, by AccountMate table, each user who amends a transaction or master record and the date when each record was last amended. The **Audit Trail Setup by Function** option allows you to track audit trail by AccountMate function.*
 - 2.2 Click the **List box** button beside the **Company** field, and either choose a specific company for which you want to set up customized audit trail parameters or choose "**System**" if you want the audit trail settings to apply to all companies in AccountMate.
 - 2.3 If you chose the **System** option in the **Company** field (step 2.2), perform either of these steps:
 - 2.3.1 If you want to replace all the existing tracked fields with the new audit trail you are setting up, mark the **Overwrite existing tracked fields** checkbox.
 - 2.3.2 Leave the **Overwrite existing tracked fields** checkbox unmarked if you want that the new audit trail you are setting up be added to the existing tracked fields in each company.
 - 2.4 Depending on whether you chose the **Audit Trail Setup by Table** or **Audit Trail Setup by Function** option in step 2.1, select from either the **Modules** grid or **Functions** grid the module or function from which you want to retrieve the records to track.
 - 2.5 Select from the **Tables** grid the table from which you want to retrieve the records to track.
 - 2.6 Choose from the **Fields** grid each field which record you want to track; then, click on the **>** button. To select all the fields, simply click **>>**.

- 2.7 Click **Save**. If you chose the **System** option in step 2.2 and marked the **Overwrite existing tracked fields** checkbox in step 2.3, a dialog box appears informing you that saving the new audit trail setup overwrites the existing settings for all companies. Click **Yes** to proceed with saving the new audit trail setup.

Setting Up System Audit Trail

Using the **System Audit Trail Setup** function, you can track each user who accesses certain functions in the Administrator program and track the date when each function was last accessed.

Perform these steps to set up the system audit trail:

1. Launch the AccountMate Administrator program.
2. Access the **Audit Trail** function from the **Setup** menu.
 - 2.1 Choose the **System Audit Trail Setup** option.
 - 2.2 Click the **List box** button beside the **Function** field and choose the Administrator program function for which you want to set up audit trail.
 - 2.3 Select from the **Tables** grid the table that stores the records you want to track.
 - 2.4 Select from the **Fields** grid each field which record you want to track and click on the **>** button. To select all the fields, simply click **>>**.
 - 2.5 Click **Save**.

Purging Audit Trail

Using the **Purging Audit Trail** function, you can delete audit trail records for a particular AccountMate function. You can select for purging any tracked data fields with audit trail records; however, only records with dates that fall prior to the purge date will be deleted. It is important to exercise caution when purging an audit trail. Once purged, the audit trail records no longer exist in AccountMate; thus, there is no way for the user to retrieve or determine who created a transaction or updated a record.

Purging the audit trail can be performed only for each company. It cannot be performed for the "**System**" to avoid inadvertently deleting a company's audit trail. Perform these procedures to purge audit trail records:

1. Launch the AccountMate Administrator program.
2. Access the **Audit Trail** function from the **Setup** menu.
 - 2.1 Choose the **Purge Audit Trail** option.
 - 2.2 Click the **List box** button beside the **Company** field and choose a specific company for which you want to purge the audit trail settings.
 - 2.3 Select from the **Track Fields** area the tracked data fields which audit trail you want to purge and click on the **>** button. To select all the fields simply click **>>**.
 - 2.4 Click **Purge**.

Purging System Audit Log

You can delete the audit trail settings for a particular AccountMate **Administrator** function using the **Purge System Audit Log** function. Perform these steps to purge the system audit trail records:

1. Launch the AccountMate Administrator program.
2. Access the **Audit Trail** function from the **Setup** menu.
 - 2.1 Choose the **Purge System Audit Log** option.
 - 2.2 Select from the **Track Fields** area the tracked fields which audit trail you want to purge and click on the **>** button. To select all the fields simply click **>>**.
 - 2.3 Click **Purge**.

Audit Trail Reports

You can generate from the Administrator program the following audit trail reports, which are provided for reference purposes:

- **Audit Trail Setup Listing** - shows the modules and fields tracked for audit trail for each company.
- **Audit Trail Transaction Log** - lists the audit trail records for a company.
- **System Audit Trail Setup Listing** - lists the tracked fields for audit trail for each Administrator function.
- **System Audit Log** - lists the audit trail records for a specific Administrator function.

Understanding the **Audit Trail** feature helps you to effectively implement internal control and allows you to identify the user who amended a transaction or master record and to track the date each record was last amended as well as to determine the user who accessed Administrator program functions and to track when each Administrator program function was last accessed. The discussion above also provides information that can help you to properly plan which transactions or records to track, when to set up or purge the audit trail records, and which audit trail reports to generate.

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