Vision of Infor supported by Oracle and SAP:

1. We want to offer our customers a generic functionality to create a standard format of an audit data file that can be handed over to users of such a file.
2. This file complies with the minimal requirements of the new standard. See for an example Core-rulebook Sepa CAMT.
3. The output format can optionally .csz, xml, .txt etc.; depending on the requirements.
4. Per country/region deviations/additions can be asked above the standard, or just a subset.
5. The user should be helped by a configurable screen with a limited list of all the attributes from the ERP-database that are offered by the product standard.
6. The attributes can be selected, changed and sorted by a functional user, explicitly not a technical user, supported by a simple understandable user interface (Excel look and feel).
7. Boundary condition for this approach is that the database with transactions and master data is not to big.
    If it is necessary to 'cross validate' the data (e.g. VAT totals per country and code comparison with accountnumbers) and disparate data should be combined in 1 audit data file (e.g. inventory and VAT transactions), the described approach is not workable and hard to develop and maintain.
8. It is also possible to develop generic exports –based on the initial ISO standard- per category (e.g. payroll, fixed assets, inventory etc.) that can be selected by the user.

ACTIONS ▾   OPTIONS ▾   RELATED ▾   TOOLS ▾ | ⊞ ☰ ✎ 🔒 📋 🗑 ↻ 📅 |

	From	-	To
Account period	▸		▸

General Ledger	☑	Chart of accounts	1-All ▾
Accounts Receivable	☑	Customer master tbl	1-All ▾
Accounts Payable	☑	Supplier master tbl	1-All ▾
Payment	☑	Output file format	▾
File name			
Folder name			

1-SAF-T

2-L.47 A

3-L.47 A with header

4-GST Audit file

5-Mexico trial balance

6-Mexico auxiliary accounts

7-Mexico period journals

8-SAF-T version 2

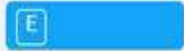|		Status	Creati...
Header Information		1-Select ▾	
Master tables		1-Select ▾	
Chart of accounts	(FCHACC)	1-Select ▾	
Customer master tbl	(OCUSMA)	1-Select ▾	
Supplier master tbl	(CIDMAS)	1-Select ▾	
VAT code percentages	(CVATPC)	1-Select ▾	
General Ledger		1-Select ▾	
Accounts Receivable		1-Select ▾	
Accounts Payable		1-Select ▾	
Payment		1-Select ▾	

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NEN-ISO ADCS generic extraction and exporting implementation

Program in headlines.

09.00 Walk in

09.30 Start

10.40 - 11.00 Pause

11.00 -12.00 discussion in groups 30 minutes, Exchanging results 20 minutes, drawing conclusions and making appointments

12.00
Lunch offered by SRA (cooperation of independent auditors) with bread and drinks.
Opportunity to add remarks and build on our network

12.45 Leaving the room for next meetings.

NEN-ISO ADCS generic extraction and exporting implementation

•2. Program in more detail.

•**9.30-9.40** Welcome by chairman Marco Heinen van Döhler.

1. Aim of the seminar:
Sharing the developments on (inter)national standardization of audit data.
Determining together which opportunities and challenges we see to realise a SAF-EU.
•Which steps should be taken by whom to achieve this.

•2. Introduction around the table: Just Name and Organization

9.40-9.50 ISO ADCS by Arnold Roza (PWC and chairman NEN-Normcommittee):
https://www.nen.nl/Normontwikkeling/ICT/Audit-Data-Collection.htm
State of affairs and time schedule to next draft version (CD2 may 2018??) and the timetable to final ISO standard WITH Technical Committee role for
maintenance and expansion.
Including the NEN comment on the content of the CD1 (starting with the notion that the relevance for the finance auditor is broad and includes certainl
indirect taxes) and the decission in Bangkok that our request for expansion will most probably not be accepted. So work to do though incorporating in
SAF-EU.

•**9.50-10.10** Oracle (Hein/Carlos)
ERP vision. Oracle experts will provide an explanation from an ERP perspective
ISO worldwide and desired EU harmonization of legislation and regulations in terms of reporting, including specific indirect taxes. Explanation of Orac
comment on the first draft version (CD1). Which data elements are missing and are, at least on EU level, essential.
•
Monday we noted some remarks from Jacques Bouchet who was in Bangkok, but is unfortunately not able to attend our seminar.
- Currency (There seems to be no transaction currency) and rounding.
•- SAF-T experiences not taken into account in ISO-ADCS like tax registration ID (more than one), tax on transaction level etc.
•- Objective of External audit (fear for overstatements) is different from tax-audit (fear for understatement), but to be discussed whether this has influe
on the necessary data-elements.
•- Inventory: no good identification of fysical location for fixed assets and consignment goods / bounded warehouses.

•**10.10-10.30** Frans van Basten (Digitect).
Explanation of the modeling he and Jan Vrijenhoek send to the ISO working group.
Even if this is not taken over by the ISO working group we think it is very usefull to use this as a basis for a SAF-EU development.
The data elements we miss because of the specific EU-legislation or because we have to wait for the ISO-TC, or ...... could be maintained in this model and hel
define extension proposals for the ISO-standard in the future.
•And it could help the EU-member states to analyse and document their upward/downward compatibility with the SAF-EU and the ISO standard.
• 20180308_Analysis_ISO_395.pdf AuditDataCollection_TechnicalTables_20180308.pdf AuditDataCollection_FunctionalTables_20180308.pdf
•
10.30 max. 10.40 Customs developments (inter)national: Wim Visscher
WCO-datamodel as a basis for the EU-CDM (customs data model to be used for the specification of the customs declarations for good movements).
In a broader vision: If an EU company has B2B or B2C goods transactions it has to deal with:
•- National legislation
•- EU-legislation for intra community transactions (NO VAT, NO EXCISE)
•- EU-export legislation for exports to countries outside the EU (different declarations to customs and when exporting excise goods a seperate declaration in an
excise system is necessary).

10.40:
•BREAK of 20 minutes with opportunity to start the discussion.

11.00 - 11.30 Group discussion about the next points:
Standard Audit File Logistic at EU level.
- Is SAF Logistics desirable at EU level?
•- Opportunities and challenges
- What points of attention are there
- Which stakeholders have an interest and should be committed
- Short term 22 March to 14 June 2018 plenary meeting of the domain group Auditfile Logistics
- Who is doing what.

•**11.30 - 11.50** Walking through the results of the group discussion.

•**11.50 - 12.00** Drawing conclusions and making appointments: who is doing what.

12.00 Lunch offered by SRA (cooperation of independent auditors) with bread and drinks.
                    Opportunity to add remarks and build on our network
12.45 Leaving the room for next meetings.

NEN-ISO ADCS generic extraction and exporting implementation

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NEN-ISO ADCS generic extraction and exporting implementation