



**ETHIOPIA**  
**Ethiopian Revenues and Customs Authority**



## SIGTAS User Guide

05 – Auditing

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# About this Guide

## Introduction

This document is a reference guide for the audit section in the Standard Integrated Government Tax Administration System (SIGTAS). It describes the tasks that you can perform and the reports that you can create in the **Obj/Audit > Audit** menu.

For more information on how to use SIGTAS, refer to the **SIGTAS General Help Guide**. It describes the common user interface items in SIGTAS, the common terminology that is used throughout the user guides, and instructions on how to navigate within SIGTAS.

For more information about the audit business procedures, refer to the appropriate procedure manuals.

## Audience

This user's guide is targeted at revenue department personnel who must perform the following tasks in SIGTAS:

- Register or update an audit plan
- View an audit plan
- Find potential audit cases
- Find potential audit cases based on percent tax change
- Register and update an audit case
- View information about an audit case
- Close an audit case
- Create an audit group
- View information about an audit group
- Delete an audit group
- Create a reassessment worksheet
- Create a single audit case report
- Create a list of audit cases report
- Create an impact of auditing assessments report
- Create an impact of additional income by tax auditor report
- Create an impact of additional income by tax type report
- Create an audit summary report
- Create an audit planning statistics report

# About Auditing

## Introduction

The revenue department periodically audits taxpayers to verify compliance to tax law. An audit is a thorough examination of a taxpayer's self-assessments and any other documents related to their tax accounts. In many cases, the amounts that are declared by the taxpayer, such as taxable income and allowable deductions and exemptions are reviewed and compared against similar returns for previous years.

With SIGTAS, you can find self-assessments that contain questionable amounts and that should be audited. When such cases are found, you can open an audit case in SIGTAS and track the progress of the audit process.

To facilitate the tracking of audit cases with similar characteristics, you can group them into an audit group. For example, all the audit cases for one type of enterprise could be entered into an audit group.

The audit planning process can also be registered and tracked in SIGTAS.

Many reports related to auditing activities can be created in SIGTAS. You can view information about one or more audit cases, or statistics concerning the impact that audits have had on the revenue department's income. You can also create reports that show various statistics about the audit cases and audit plans registered in SIGTAS.

## Common Auditing Terminology

The following terms are commonly used in the audit section of SIGTAS.

### **Audit case**

An audit case refers to an official investigation into a taxpayer's records and supporting documents initiated by the revenue department.

### **Audit group**

An audit group refers to a collection of audit cases that have similar characteristics and are grouped together.

### **Audit officer**

When an audit case is opened, an audit officer is assigned to the case by the revenue department. The audit officer is responsible for ensuring that the taxpayer's self-assessment is accurate.

### **Interest**

Interest refers to additional charges on a tax account when payment has not been received by the payment due date.

### **Penalties**

Penalties refer to additional charges on a tax account for infractions of tax law, such as late-filing or late-payment.

### **Tax**

Tax refers to any charges levied on taxpayers by the revenue department, or by other departments for which revenue is collected by the revenue department. Tax does not include penalties or interest.

**Taxpayer**

A taxpayer is either an individual or an enterprise that is liable for paying taxes.

**TIN**

TIN refers to the Taxpayer Identification Number that is assigned to each taxpayer.

# About Audit Planning

The audit department can produce audit plans for the government fiscal periods to come. Once an audit plan has been created, it can be registered in SIGTAS. Note that audit plan periods cannot overlap each other. Each audit plan contains the following information:

- The types of audits that should be performed during the period
- The number of times each type of audit should occur during the period
- The average number of days each type of audit should take to complete
- The estimated revenue amount that is expected as a result of each type of audit

Once an audit plan is registered in SIGTAS, it can be updated as needed.

**Note:** You can create a report that contains audit planning statistics in the **Audit Planning Statistics (AU110RS)** screen. For more information, refer to the section **Creating an Audit Planning Statistics Report** in the current user guide.

## Registering an Audit Plan

To register an audit plan, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Plan**. The **Maintain Audit Plan (AU606S)** screen opens.

Audit Type	No. Audits	Average Day	Expected Return
COMPREHENSIVE AUDIT	260	5,460.00	106,587,989.00
DESK AUDIT	100	2,000.00	5,000,000.00
SPOT AUDIT	300	4,500.00	19,700,000.00

2. In **Insert** mode, double-click in the **Tax Centre** field, make a selection and click **OK**.
3. In the **From** field, type the start date of the period for which you want to create an audit plan and press **Enter**.
4. In the **To** field, type the end date of the period for which you want to create an audit plan and press **Enter**.
5. Double-click in the **Audit Type** field, select the audit type you want to add and click **OK**.
6. In the **No. Audits** field, type the number of times this type of audit should be carried out during the period and press **Enter**.
7. In the **Average Day** field, type the average amount of days each audit of this type should take to complete and press **Enter**.

8. In the **Expected Return** field, type the estimated revenue amount that is expected as a result of this type of audit.
9. On the toolbar, click the **Save** button.

**Note:** For each audit type you want to add, repeat steps 5 to 9.

## Viewing an Audit Plan

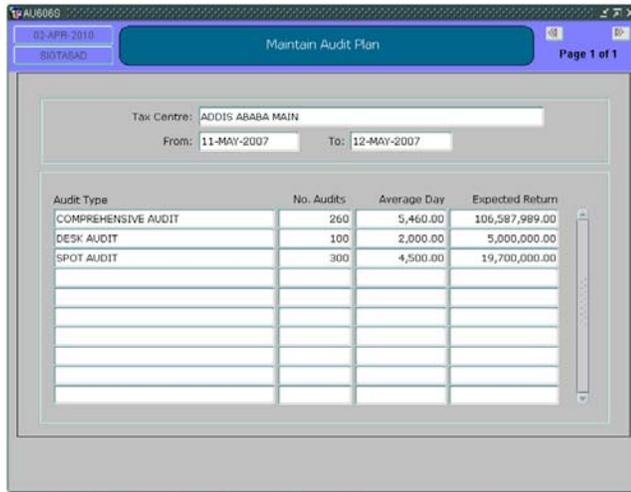
To view an audit plan, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Plan**. The **Maintain Audit Plan (AU606S)** screen opens.

Audit Type	No. Audits	Average Day	Expected Return
COMPREHENSIVE AUDIT	260	5,460.00	106,587,989.00
DESK AUDIT	100	2,000.00	5,000,000.00
SPOT AUDIT	300	4,500.00	19,700,000.00

2. Double-click in the **Tax Centre** field, make a selection and click **OK**.
3. Double-click in the **From** field, select the period for which you want to view the audit plan and click **OK**.
4. On the toolbar click the **Find Record** button or press **F8** on the keyboard. The audit plan appears in the screen.

### About the Maintain Audit Plan (AU606S) Screen



The following table contains a description of the fields in the **Maintain Audit Plan (AU606S)** screen.

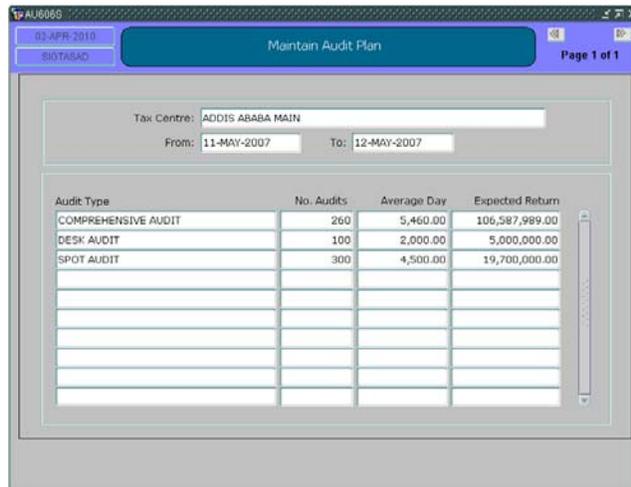
Field	Description
From	The start date of the audit plan period.
To	The end date of the audit plan period.
Audit Type	The type of audit.
No. Audits	The number of times this type of audit will be performed during the period.
Average Time	The average number of days this type of audit should take to perform.
Expected Return	The estimated revenue amount that is expected as a result of this type of audit.

### Updating an Audit Plan

You can update an audit plan by modifying the details of an existing audit type, or by adding or deleting an audit type.

To update an audit plan, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Plan**. The **Maintain Audit Plan (AU606S)** screen opens.



2. Double-click in the **Tax Centre** field, make a selection and click **OK**.
3. Double-click in the **From** field, select the period for which you want to update the audit plan and click **OK**.
4. Click the **Find Record** button or press **F8**. The audit plan appears in the screen.
5. Modify the details of an existing audit type, or add or delete an audit type.

**To modify the details of an existing audit type**

- ◆ Modify the fields you want to change in the line of the audit type.

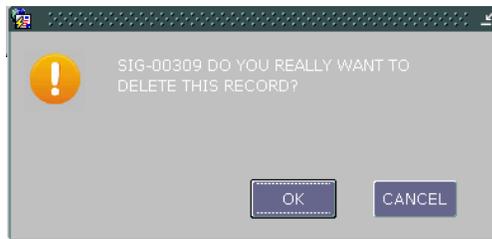
**To add an audit type**

- ◆ On the toolbar, click **Insert Record**. The cursor moves to the next available line. Enter the audit type information in the **No. Audits**, **Average Day** and **Expected Return** fields.

6. On the toolbar, click the **Save** button.

**Note:** To delete an audit type, do as follows:

- ◆ Move your cursor in the line of the audit type you want to delete. On the toolbar, click **Delete Record**. The following message appears:



- ◆ If you are sure, click on **OK**.

# About Finding Potential Audit Cases

To begin the audit process, you must start by identifying potential audit cases. When they are identified, an audit case can be opened.

In SIGTAS, you can use the following two screens to find potential audit cases: **Select Cases for Audit** (AU101RS) and **Audit Cases Based on Tax Change Percentage** (AU109RS).

## Finding Potential Audit Cases

The **Select Cases for Audit** (AU101R) report contains a list of potential audit cases based on a value of a line, sector of activity or enterprise type. You can further narrow the results by specifying additional criteria in the **Select Cases for Audit** (AU101RS) screen.

For each potential audit case, the report identifies the taxpayer, the tax account, the assessment and the level of audit that has been reached if an audit case has already been opened. The **Amount** column contains either the amount of the line (if you selected a line in the screen) or the tax to pay for the assessment.

To find potential audit cases, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Select Cases For Audit**. The **Select Cases for Audit** (AU101RS) screen opens.

2. Double-click in the **Tax Type** field, select a tax type and click **OK**.
3. Double-click in the **Form No.** field, select a form and click **OK**.
4. Double-click in the **Tax Period** field, select a tax period and click **OK**.
5. If you target the potential audit cases based on amounts of a specific line number, proceed as follows:
  - ◆ Double-click in the **Line No.** field, select the required line number and then click on **OK**;
  - ◆ Enter at least one amount in one of the two fields: **Minimum Amount** or **Maximum Amount**.

**Note:** The report will include only potential audit cases for assessments that have amounts in the specified line that are above, below or between the amounts specified in the **Minimum Amount** and/or **Maximum Amount** field.

If the **Minimum Amount** is specified, then the report will include only potential audit cases for assessments that have this amount or more in the line that was selected in the **Line No** field.

If the **Maximum Amount** is specified, then the report will include only potential audit cases for assessments that have this amount or less in the line that was selected in the **Line No** field.

6. If you target the potential audit cases for individuals, double-click in the **Occupation** field, select the required occupation and then click on **OK**.

The report will include only potential audit cases for taxpayers with the specified occupation.

7. If you target the potential audit cases for enterprises, double-click in the **Enterprise Activity** field, select the required enterprise activity and then click on **OK**.

The report will include only potential audit cases for enterprises with the specified enterprise activity.

8. You can narrow the results of the report by specifying one or a combination of the criteria listed in the following table.

Criteria	Description
Tax Centre	Includes only potential audit cases for the specified tax centre.
Sector Activity	Includes only potential audit cases for enterprises with the specified sector activity.
Enterprise Type	Includes only potential audit cases for enterprises of the specified type.
Not Audited Since	Includes only potential audit cases that have not been audited since the date specified.
Nb. of Employees Between	Includes only potential audit cases for enterprises that have this number of employees or more.
Number of Employees And	Includes only potential audit cases for enterprises that have this number of employees or less.

9. Specify if you want to sort the results by tax account number, by descending amount or by ascending amount.

**To sort the results by tax account number**

- ◆ Select the **By Tax Account No** option button.

**To sort the results by descending amount**

- ◆ Select the **By Decreasing Amount** option button.

**To sort the results by ascending amount**

- ◆ Select the **By Increasing Amount** option button.

10. Click on the **Run Report** button. The **Select Cases for Audit** (AU101R) report is created based on the selection criteria. The following example is given for illustrative purposes only.

SIGTAS AU101R		Page 1 of 1			
01-APR-2010		MARGA			
06:56 PM		<b>Cases for Audit</b>			
<b>SELECTION CRITERIA</b>					
Tax Type: VALUE-ADDED TAX(VAT)					
Occupation:					
Sector Activity:					
Enterprise Type:					
Enterprise Activity: AGRICULTURE, HUNTING, FORESTRY AND FISHING					
Form No.: VAT - ETH		Tax Period: 8 /2007			
Tax Centre No.:					
Line No. & Label: 10		VAT on Taxable Goods and Supplies			
Amount From: 15000		To: Not Audited since:			
Nb. of Employees:		And:			
Between:		And:			
<b>ASSESSMENTS</b>					
TIN	Assess No.	Tax Account No.	Taxpayer Name	Amount Audited	Audit Level
0000022540	694604	10202	REGSTNM0631	88,271.73	N
0000022487	688511	10607	REGSTNM0930	414,545.67	N
0000017461	698034	11141	REGSTNM417	154,332.87	N
0000040513	689489	12365	REGSTNM454	23,460.12	N
0000108381	698789	12503	REGSTNM591	1,667,362.27	N
0000051458	694698	12585	REGSTNM582	240,452.04	N
0001525942	688135	16162	FIRSTNAME1359 LASTNAME1359	17,003.32	N
0001598717	683468	22575	FIRSTNAME8956 LASTNAME8956	19,867.95	N
0003206637	759606	62007	FIRSTNAME14223 LASTNAME14223	64,898.69	N

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### Finding Potential Audit Cases Based on Tax Percentage Change

The **Select Cases for Audit** (AU109R) report contains a list of potential audit cases that were found in SIGTAS for a specific tax type, form and tax centre, based on the difference in percentage between two lines and two tax periods. SIGTAS compares the two lines and identifies the percentage difference for all the assessments in both tax periods. If the difference in percentage is equal to or higher than the percentage specified, a potential audit case is identified and appears in the report.

To find potential audit cases based on tax percentage difference, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Select Cases Based on Percent Tax Change**. The **Select Cases Based on Tax Percentage Change** (AU109RS) screen opens.

2. Double-click in the **Tax Type** field, select a tax type and click **OK**.
3. Double-click in the **Form No.** field, select the form and then click **OK**.
4. To specify a tax centre, double-click in the **Tax Centre** field, make a selection and then click on **OK**.
5. Double-click in the **Reference Tax Period** field, select the tax period against which you want to compare the tax period in the **Referred Tax Period** field and click **OK**.
 

**Note:** The tax period that you specify must be earlier than the tax period that you specify in the **Referred Tax Period** field.
6. Double-click in the (Reference Tax Period) **Line No.** field, select the line against which you want to compare the line in the (Referred Tax Period) **Line No.** field and click **OK**.
7. Double-click in the **Referred Tax Period** field, select the tax period you want to compare against the tax period in the **Reference Tax Period** field and click **OK**.
 

**Note:** The tax period that you specify must be later than the tax period that you specified in the **Reference Tax Period** field.
8. Double-click in the (Referred Tax Period) **Line No.** field, select the line you want to compare against the line in the (Reference Tax Period) **Line No.** field and click **OK**.
9. In the **Minimum Percentage in Tax Change** field, type the minimum difference in percentage that must exist between the two lines before an assessment appears as a potential audit case in the report.
10. Specify if you want to sort the results by descending percentage amount or by tax account number. By default, the results are sorted by tax account number.

**To sort the results by descending percentage amounts**

- ◆ Select the **By Decreasing Percentage** option button.

**To sort the results by tax account number**

- ◆ Select the **By Tax Account No.** option button.

11. Click the **Run Report** button. The **Select Cases for Audit Based on Tax Percentage Difference** (AU109R) report is created.



## About Audit Cases

When a taxpayer has been selected to be audited, an audit case can be opened by the revenue department and registered in SIGTAS. Among other information, an audit case includes the taxpayer identification, the type of audit being performed, the audit level, the audit officers assigned to the case as well as the assessments that are being audited. One audit case can include the audit of more than one assessment.

The audit case information can be updated as needed, and the progress of the audit can be tracked. For example, the number of field visits that were carried out by the audit officer can be registered, as well as the outcome and any issues that arise as a result of the audit officer's visits.

Audit cases that are related by a common characteristic, can be entered into an audit group to facilitate the tracking of the audit process. For example, you could group all the audit cases for one type of enterprise or all the audit cases for taxpayers who practice a certain profession. Once all the cases have been audited, you can close the audit group.

If an audit case results in a reassessment, you can print a reassessment worksheet that you can use to calculate the new amounts.

Once the audit process has terminated and a decision has been arrived at, the audit case can be closed.

### Registering an Audit Case

This screen is used to register an audit case and capture the details for Auditors performance evaluation.

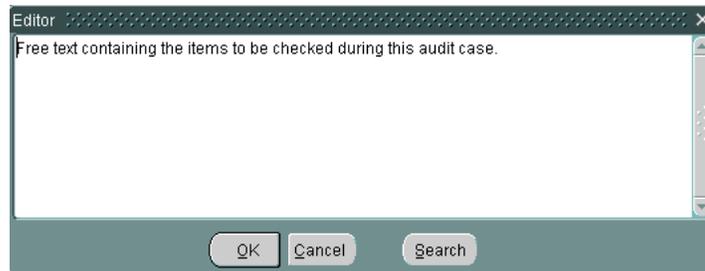
To create an audit case, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Case**. The **Maintain Audit Case (AU103S)** screen opens.

**Note:** The **Maintain Audit Case (AU103S)** screen can also be opened from within the **Maintain Audit Group (AU102S)** screen with a click on the **Maintain Audit Case** button.

2. On the toolbar, click on the **Cancel Query** button.
3. In the **TIN** field, type the TIN of the taxpayer and then press **Enter**.  
Or  
Click the **Find Individual** or **Find Enterprise** button, find the taxpayer and click **Select**.
4. To add the audit case to an audit group, double-click in the **Audit Group** field, make a selection and click **OK**.
5. In the **Date Created** field, enter the date on which the audit case was created. By default, the current date is displayed.
6. Double-click in the **Audit Type** field, select the type of audit to conduct and click **OK**.
7. To specify the location of the audit, double-click in the **Location** field, make a selection and click **OK**.
8. Double-click in the **Audit Complexity** field, make a selection and click **OK**.
9. Double-click in the **Audit Level** field, select the level of the audit case to be conducted and click **OK**.
10. To describe the items that should be audited, in the **What to Check** text field type the description.

**Note:** If you have a large amount of text to type, you can click the button  next to the **What To Check** text field. A dialog box opens in which you can type your text. When you have finished, click **OK**. The text that you typed will appear in the **What to Check** text field.



11. To specify the items that should be verified in the audit case, double-click in the **Classification Check List** field, select an item and click **OK**. Repeat this step for each item you want to specify.

12. Click the **Tax Types/Years/Auditors** tab.

The screenshot shows the 'Audit Case' window with the 'Tax Types/Years/Auditors' tab selected. It features several input fields and tables. The 'Assessments' table contains one entry with Assessment No. 436744, Tax Period 7, Tax Type VALUE-ADDED TAX(VAT), and an empty Reassessment No. field. The 'Officers' table has columns for Function, Auditor First Name - Last Name, Date Assigned, Start Date, and End Date, with one entry for JUNIOR AUDITOR ANNE TANG assigned on 14-APR-2009 and starting on 14-APR-2009. A 'Maintain Audit Group' button is located at the bottom left.

13. To specify the type of tax to be audited, double-click in the **Tax Types** field, make a selection and click **OK**.

**Note:** Repeat this step for each tax type you want to be audited.

14. To specify the taxation year to be audited, in the **Years** field enter the required year.

**Note:** Repeat this step for each year you want to be audited.

15. To specify an assessment to be audited, double-click in the **Assess No.** field, make a selection and click **OK**. The tax period and tax type are automatically displayed in the corresponding fields.

**Note:** Repeat this step for each assessment you want to be audited.

16. **To assign an auditor to the case**, in the **Officers** block, proceed as follows:

- ◆ Double-click in the **Function** field, select the function of the auditing officer and click **OK**.
- ◆ Double-click in the **Auditor First Name - Last Name** field, select an auditor and click **OK**.
- ◆ In the **Date Assigned** field, enter the date on which the auditor was assigned to the case.
- ◆ In the **Start Date** field, specify the date on which the auditor started working on this audit case.
- ◆ In the **End Date** field, enter the date on which the auditor finished working on this audit case, if applicable.
- ◆ The **Days Assigned** field displays the workload corresponding to this *audit type/complexity level/function* from the **Maintain Audit Workload** (BT180) screen.
- ◆ In the **Excused Days** field, specify the number of days that must be subtracted from the total number of days used to complete the tasks assigned for that auditor. These days are vacation days or any other day not used to complete the task assigned.
- ◆ In the **Hours Spent** field, specify the total number of hours the auditor spent on this audit case.

17. On the toolbar, click the **Save** button. An audit case number is automatically generated by SIGTAS and appears in the **Audit Case No.** field.

## Viewing Information About an Audit Case

To view information about an audit case, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Case**. The **Maintain Audit Case (AU103S)** screen opens.

The screenshot shows the 'Maintain Audit Case' (AU103S) screen. At the top, there's a header with '06-APR-2010' and 'MARGA'. The main title is 'Maintain Audit Case' and it's 'Page 1 of 1'. Below the header, there are several input fields: 'Audit Case No.' (2020001), 'TIN' (0001229939), 'Taxpayer Name' (FIRSTNAME14817 LASTNAME14817), 'Work Phone No.', and 'Home Phone No.'. There are also buttons for 'Find Individual' and 'Find Enterprise'. Below these fields, there's a section for 'Audit Case' with a sub-section 'Tax Types/Years/Auditors'. The 'Audit Case' section includes 'Audit Group No.' (1), 'Date Created' (18-FEB-2009), 'Date Completed', 'Audit Type' (SPOT AUDIT), 'Location Type' (FIELD AUDIT), 'Audit Complexity' (LOW COMPLEXITY), and 'Audit Level' (PRIMARY). There's also a 'Classification Checklist' table. Below that, there are fields for 'What to Check', 'Visit Start Date', 'Visit End Date', 'Audit Result', and 'Audit Report No.'. At the bottom, there's a 'Maintain Audit Group' button.

**Note:** The **Maintain Audit Case (AU103S)** screen can also be opened from within the **Maintain Audit Group (AU102S)** screen with a click on the **Maintain Audit Case** button.

2. In the **Audit Case No.** field, type the number of the audit case and click the **Find Record** button on the toolbar or press **F8** on the keyboard. The audit case information appears in the screen.

## About the Maintain Audit Case (AU103S) Screen

The following table contains a description of the fields in the **Maintain Audit Case (AU103S)** screen.

Field	Description
Audit Case No.	The audit case number automatically assigned by SIGTAS after saving the information on the audit case.
TIN	The TIN of the taxpayer for whom this audit case is opened.
Work Phone No.	The taxpayer's telephone number at work.
Home Phone No.	The taxpayer's telephone number at home.
Taxpayer Name	The taxpayer's name. Automatically displayed following the TIN capturing.
<b>Audit Case tab</b>	
Audit Group No.	The number of the audit group (if the audit case is attached to an audit group). An LOV is available from the <b>Maintain Audit Group (AU102S)</b> screen.
Date Created	The date on which the audit case was created.
Classification Checklist	The items to audit in the case. An LOV is available from the <b>Classification Checklist (AU601S)</b> screen.
Date Completed	The date on which the audit case was completed.
Audit Type	The type of audit. An LOV is available from the <b>Audit Type (BT108)</b> screen.
Location Type	The location of the audit, such as field audit or office audit. An LOV is available from the <b>Audit Location (BT107)</b> screen.
Audit Complexity	Contains the level of complexity required by this audit case. An LOV is available from the <b>Maintain Audit Complexity Level (BT179)</b> screen.
Audit Level	The audit level. An LOV is available from the <b>Audit Level (AU605S)</b> screen.
What to Check	The items to audit in the case. Free text.
Visit Start Date	The start date of the field audit visit.

Visit End Date	The end date of the field audit visit.
Audit Result	The results of the audit case. Free text.
Audit Report No.	The number of the audit report that was created after the audit was performed.
<b>Tax Types/Years/Auditors tab</b>	
Tax Types	The type of taxes to be audited. An LOV is available from the <b>Maintain Tax Type</b> (BT01) screen. This LOV is limited to the types of taxes to which the selected taxpayer is liable.
Years	The taxation years to be audited. Manually captured.
<b>Assessments block</b>	
Assessment No.	The assessment to be audited. An LOV is available for selection. This LOV contains the list of assessments created for the selected taxpayer.
Tax Period	The tax period of the assessment to be audited. Automatically displayed following the assessment selection.
Tax Type	The tax type of the assessment to be audited. Automatically displayed following the assessment selection.
Reassessment .No	The number of the reassessment that was created as a result of the audit, if applicable.
<b>Officers block</b>	
Function	The function of the auditor. An LOV is available from the <b>Maintain Audit Functions</b> (AU600) screen.
Auditor First Name – Last Name	The first name followed by the last name of the auditor.
Date Assigned	The date the auditor was assigned to the audit case.
Start Date	The date on which the auditor started working on the audit case.
End Date	The date on which the auditor stopped working on the audit case.
Days Assigned	Displays the workload corresponding to this audit type/complexity level/function from the <b>Maintain Audit Workload</b> (BT180) screen. Display mode only.
Excused Days	Specify the number of days that must be subtracted from the total number of days used to complete the tasks assigned (Start-End Dates) for that auditor. These days are vacation days or any other day not used to complete the tasks assigned.
Hours Spent	The total hours spent working on the audit case by the auditor.

## Updating an Audit Case

An audit case can be updated as follows:

- Assign an audit officer to the case
- Register the date an audit officer started working on the case
- Add an assessment, tax type or year to the case
- Register the start or end date of a field audit
- Add the case to an audit group

To update an audit case, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Case**. The **Maintain Audit Case (AU103S)** screen opens.

**Note:** The **Maintain Audit Case (AU103S)** screen can also be opened from within the **Maintain Audit Group (AU102S)** screen with a click on the **Maintain Audit Case** button.

2. In the **Audit Case No.** field, type the number of the audit case to be updated and click the **Find Record** button on the toolbar or press **F8** on the keyboard.
3. Using the information of the section **About the Maintain Audit Case (AU103S) Screen** in the current user guide, modify the required fields of the screen.
4. On the toolbar, click the **Save** button.

## Closing an Audit Case

To close an audit case, you must start by entering the date the audit officer(s) stopped working on the case and the number of hours spent working on the case. Once this has been done, the audit case can be closed. The following procedure combines both of these steps, which can be performed at the same time or on separate occasions.

To close an audit case, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Case**. The **Maintain Audit Case (AU103S)** screen opens.

**Note:** The **Maintain Audit Case (AU103S)** screen can also be opened from within the **Maintain Audit Group (AU102S)** screen with a click on the **Maintain Audit Case** button.

2. In the **Audit Case No.** field, type the number of the audit case and click the **Find Record** button on the toolbar or press **F8** on the keyboard.
3. Click on the **Tax Types/Years/Auditors** tab.

Assessment No.	Tax Period	Tax Type	Reassessment No.	
8954570001	3	2008	TURNOVER	8954650001
8954670001	3	2008	TURNOVER	8954680001

Function	Auditor First Name - Last Name	Date Assigned	Start Date	End Date
/Days Assigned	/Excused Days	/Hours Spent	/Supervisor Comment	
AUDIT TEAM LEADER	JANNE TANG	05-OCT-2009	06-OCT-2009	06-OCT-2009

4. If the audit resulted in a reassessment, specify the assessment (if it was not previously specified) and the reassessment.

**If the assessment was not previously specified**, proceed as follows:

- ◆ Double-click in the **Assessment No.** field, select the assessment and click **OK**.

◆ If the audit case produced a reassessment, double-click in the **Reassessment No.** field, select the reassessment and then click **OK**.

**If the assessment was already specified** and the audit case produced a reassessment, double-click in the **Reassessment No.** field, select the reassessment and click **OK**.

**Note:** Repeat this step for every assessment that resulted in a reassessment.

5. In the **Officers** block, do as follows:

- ◆ In the **End Date** field, enter the date the audit officer stopped working on the case.
- ◆ In the **Hours Spent** field, type the number of hours the audit officer worked on the case.

**Note:** Repeat this step for each audit officer assigned to the case.

6. On the toolbar, click the **Save** button.

7. Click the **Audit Case** tab.

8. In the **Date Completed** field, enter the date on which the audit was completed.

9. If the audit case included field audit visits, in the **Visit End Date** field enter the date of the last field audit visit.

10. In the **Audit Result** text field, type the results of the audit.

**Note:** If you have a large amount of text to type, you can click the button  next to the **Text** field. A dialog box opens in which you can type your text. When you have finished, click **OK**. The text that you typed will appear in the **Text** field.

11. If an audit report was created and registered in SIGTAS, in the **Audit Report No.** field enter the number of the audit report.

12. On the toolbar, click the **Save** button.

## Creating an Audit Group

**Note:** Audit groups are created in the **Maintain Audit Group (AU102S)** screen. Audit cases are added to audit groups in the **Maintain Audit Case (AU103S)** screen.

To create an audit group, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Group**. The **Maintain Audit Group (AU102S)** screen opens.

Case No.	TIN	Taxpayer Name	Tax Type	Tax Periods	Assess No.:
202	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	7 2006	436744
203	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	2 2007	595269
204	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	12 2006	561455
204	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	11 2006	562719
221	0252250040	FER, ERKITA	EXCISE TAX	12 2007	8955930001

**Note:** The **Maintain Audit Group (AU102S)** screen can also be opened from within the **Maintain Audit Case (AU103S)** screen in the following way:

- ♦ In the **Maintain Audit Case (AU103S)** screen, in the **Audit Case No.** field enter the number of the audit case.
- ♦ Click the **Find Record** button on the toolbar or press **F8** on the keyboard and then click the **Maintain Audit Group** button.

2. On the toolbar, click the **Cancel Query** button.
3. In the **Date Opened** field, enter the date the audit group was created.
4. To add a description of the audit group, in the **Audit Group Description** field, type the description of the audit group (free text).

**Note:** If you have a large amount of text to type, you can click the button  next to the **Audit Group Description** text field. A dialog box opens in which you can type your text. When you have finished, click **OK**. The text that you typed will appear in the **Audit Group Description** text field.

5. On the toolbar, click the **Save** button. An audit group number is automatically generated and appears in the **Audit Group No.** field.

## Viewing Information About an Audit Group

To view information about an audit group, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Group**. The **Maintain Audit Group (AU102S)** screen opens.

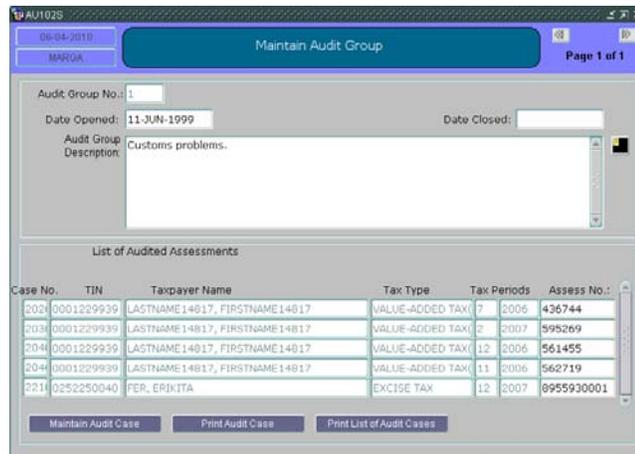
Case No.	TIN	Taxpayer Name	Tax Type	Tax Periods	Assess No.:
2024	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	7 2006	436744
2034	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	2 2007	595269
2044	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	12 2006	561455
2044	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	11 2006	562719
2714	0252250040	FER, ERIKITA	EXCISE TAX	12 2007	0955930001

**Note:** The **Maintain Audit Group (AU102S)** screen can also be opened from within the **Maintain Audit Case (AU103S)** screen in the following way:

- ♦ In the **Maintain Audit Case (AU103S)** screen, in the **Audit Case No.** field enter the number of the audit case.
  - ♦ Click the **Find Record** button on the toolbar or press **F8** on the keyboard and then click the **Maintain Audit Group** button.
2. In the **Audit Group No.** field, type the number of the audit group and click the **Find Record** button on the toolbar or press **F8** on the keyboard.

The audit group information and the list of audit cases in the audit group appear in the screen.

### About the Maintain Audit Group (AU102S) Screen



The following table contains a description of the fields in the **Maintain Audit Group (AU102S)** screen.

Field	Description
Audit Group No.	The number automatically assigned by SIGTAS to the audit group.
Date Opened	The date on which the audit group was created.
Date Closed	The date on which the audit group was closed.
Audit Group Description	A description of the contents of the audit group.

**List of Audited Assessments** block

Case No.	Column containing a list of audit case numbers attached to this group. Display mode only.
TIN	Column containing a list of TINs with audit cases attached to this group. Display mode only.
Taxpayer Name	Column containing the names of the taxpayers corresponding to the TINs. Display mode only.
Tax Type	The tax type of the assessment.
Tax Period	The tax period of the assessment.
Assess No.	The assessment number.

## Closing an Audit Group

**Note:** All the audit cases in an audit group must be closed before the audit group can be closed.

To close an audit group, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Audit Group**. The **Maintain Audit Group** (AU102S) screen opens.

The screenshot shows the 'Maintain Audit Group' window. The 'Audit Group No.' field contains '1'. The 'Date Opened' is '11-JUN-1999' and the 'Date Closed' is '06-APR-2010'. The 'Audit Group Description' is 'Customs problems.'. Below this is a table of audited assessments:

Case No.	TIN	Taxpayer Name	Tax Type	Tax Periods	Assess No.
202	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	7 2006	436744
203	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	8 2007	595269
204	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	12 2006	561455
204	0001229939	LASTNAME14817, FIRSTNAME14817	VALUE-ADDED TAX	11 2006	562719
221	0252250040	FER, ERIKITA	EXCISE TAX	12 2007	8959930001

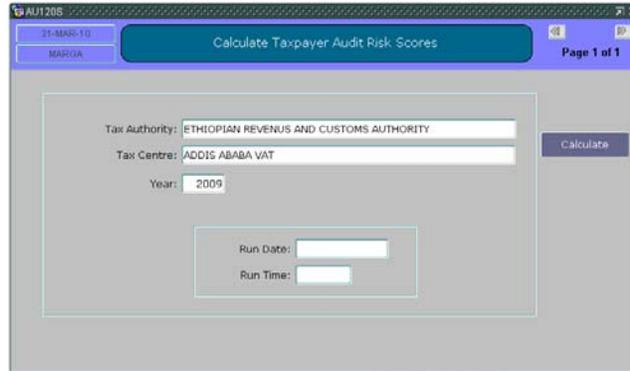
**Note:** The **Maintain Audit Group** (AU102S) screen can also be opened from within the **Maintain Audit Case** (AU103S) screen as follows:

- ◆ In the **Maintain Audit Case** (AU103S) screen, in the **Audit Case No.** field enter the number of the audit case.
  - ◆ Click the **Find Record** button on the toolbar or press **F8** on the keyboard and then click the **Maintain Audit Group** button
2. In the **Audit Group No.** field, type the number of the audit group and click the **Find Record** button on the toolbar or press **F8** on the keyboard.
  3. In the **Date Closed** field, enter the closing date.
  4. On the toolbar, click the **Save** button.

## Calculating a Taxpayer Audit Risk Scores

To calculate the audit risk criteria's score in order to let the results be accessible at any time, do as follows:

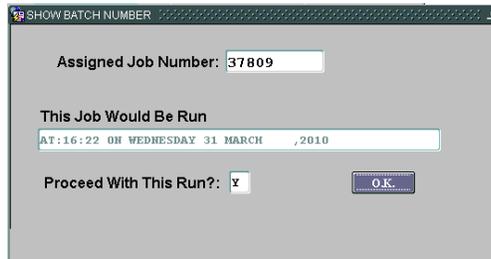
1. On the **Obj/Audit** menu, click **Audit**, and then **Calculate Taxpayer Audit Risk Score**. The **Calculate Taxpayer Audit Risk Score (AU120S)** screen opens.



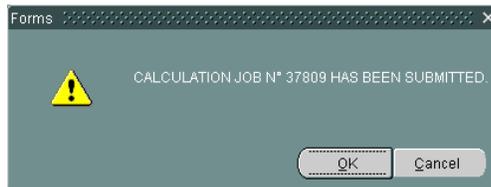
2. Double-click in the **Tax Authority** field, select the tax authority to which the user (auditor) is affiliated.
3. Double-click in the **Tax Centre** field, select the tax centre for which the scores must be calculated and click **OK**.
4. Enter in the **Year** field, the year for which the calculation of audit risk must be done and press **Tab**.

**Note:** The fields **Run Date** and **Run Time** are not presently used. They are designed to allow running the job at a later time.

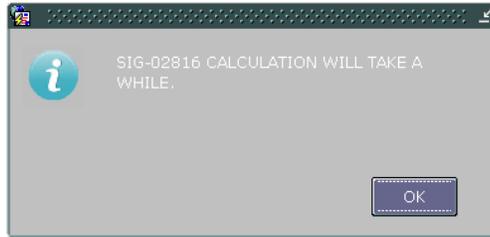
5. Click on the **Calculate** button. The following message appears:



Click on **OK**. The following message appears:



Click on **OK**. The following message appears:



6. Click **OK**. Another message confirms that the calculation for the “job number” is complete.

The following table contains a description of the fields in the **Calculate Taxpayer Audit Risk Scores (AU120S)** screen.

Field	Description
Tax Authority	The tax authority of the user (auditor).
Tax Centre	The tax centre for which the scores must be calculated. Only the tax centre belonging to the tax authority will be displayed.
Year	The year for which the calculations of the audit criteria must be run.
Run Date	Specifies the date of the execution of the calculation package in case it needs to be done at a later time (during the night or the week end).
Run Time	The time of the execution of the calculation package in case it needs to be done at a later time.

**Note:** Each column of the report is identified in the **Maintain Audit Risk Queries (BT170)** screen (refer to the **Administration** user guide for further information). If a selected statement is needed, it is written directly in BT170. If a special procedure or function is needed for the criteria, it is also identified in BT170 but will point to the corresponding package identified in the **Maintain Procedures and Functions (BT163)** screen (refer to the **Administration** user guide for further information). This should only be done by a programmer or the system administrator. Screen AU120S calculates the taxpayer risk score as defined in BT170. The results of the calculation are stored in a table and when the report AU117R is run, the figures are extracted from it.

## Creating a Reassessment Worksheet

To create a reassessment worksheet, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Reassessment Worksheet**. The **Reassessment Worksheet (MF34RS)** screen opens.

2. Double-click in the **Form No.** field, select a form and click **OK**. The following information appears in the screen:

Field	Description
Form Version No.	The most recent version of the form.
Title	The title of the form.
Tax Type	The tax type associated to the form.

3. To select a previous form version, double-click in the **Form Version No.** field, make a selection and click **OK**.
4. To select the base of the tax type in case the tax type is a licence, double-click in the **Based On** field, make a selection and then click **OK**.
5. If you do not want the form lines to appear in the reassessment worksheet, select the **Suppress Lines?** check box. By default, the **Suppress Lines?** check box is not selected and the lines appear in the worksheet.
6. Click on the **Run Report**. The worksheet is created.

**Reassessment Worksheet**

TIN: \_\_\_\_\_ VAT No.: \_\_\_\_\_

Name: \_\_\_\_\_

Tax Period: \_\_\_\_\_

Auditor Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Value-Added Tax (Ethiopia)**

( 5 )	Value of Taxable Goods and Supplies	( 5 )	_____
( 10 )	VAT on Taxable Goods and Supplies (15% of line 5)	( 10 )	_____
( 15 )	Value of Zero-Rated Goods	( 15 )	_____
( 20 )	Value of Exempt Supplies/Sales	( 20 )	_____
( 25 )	Value of Remitted Supplies	( 25 )	_____
( 30 )	Total Supplies/Sales (lines 5 + 15 + 20 + 25)	( 30 )	_____
( 35 )	VAT Charged for this Period (= line 10)	( 35 )	_____
( 50 )	Value of Local Purchases Input	( 50 )	_____
( 55 )	VAT on Local Purchases Input (15% of line 50)	( 55 )	_____
( 60 )	Value of Imported Inputs	( 60 )	_____
( 65 )	VAT on Imported Inputs (15% of line 60)	( 65 )	_____
( 70 )	Value of General Expense Inputs	( 70 )	_____
( 75 )	VAT on General Expense Inputs (15% of line 70)	( 75 )	_____
( 80 )	Value of Purchases with no VAT or Unclaimed Inputs	( 80 )	_____
( 85 )	Value of Total Inputs (lines 50 + 60 + 70 + 80)	( 85 )	_____
( 90 )	Value of Taxable Inputs (lines 50 + 60 + 70)	( 90 )	_____
( 95 )	Total Inputs Tax Credit (lines 55 + 65 + 75)	( 95 )	_____
( 110 )	NET VAT DUE FOR MONTH (before carry-fwd calc) (line 35 - 95)	( 110 )	_____
( 115 )	VAT CREDIT FOR MONTH (before carry-fwd calc) (line 95 - 35)	( 115 )	_____
( 118 )	hidden line - for VT011RS reports	( 118 )	_____
( 120 )	Other Credits for Month (Payments, Sales Tax, Goods On Hand)	( 120 )	_____
( 125 )	Credits Carried Forward from Previous Month	( 125 )	_____
( 130 )	Refund Given for Excess Credit	( 130 )	_____
( 135 )	Refund Interest Adjustment	( 135 )	_____
( 150 )	Total Remaining Due for Period (line 110-115-120-125+130+135)	( 150 )	_____
( 180 )	Total Credit Available Carry-Forward=115+120+125-110-130-135	( 180 )	_____

# About Loss

Capturing losses declared under Schedule C-Normal and Mining and Schedule D Gain on Transfer of Property remains essential in order to maintain them and use them against profit in subsequent tax period filing of Schedule C (Normal, Mining) and Schedule D Gain in Transfer of Property. In addition, several rules apply and must be taken into account: mainly, only 2 losses can be used in the life-time of an organisation, each one valid for a period of 3 years. Also, Large Mining organisations have rules that differ from the general rule notably, the 10 years period of validity of the loss.

## Registering or Resetting a Loss

This **Set/Reset Loss** (TA40S) screen is used in the following way:

- ♦ To display the losses incurred or used and that have been captured through the remittances. These losses are calculated by SIGTAS based on rules established for losses in the **Maintain Loss Rules** (BT162) screen.
- ♦ To register manual losses, under specific circumstances (normally to compensate the opening balances when running SIGTAS for the first time);
- ♦ To cancel the different types of losses in case more than 25% of shares change hands.

To set or reset losses, do as follows:

1. On the **Obj/Audit** menu, click **Audit** and then **Loss** and finally **Set/Reset Loss**. The **Set/Reset Loss** (TA40S) screen opens:

No.	Tax Period	Loss Captured	Loss Carried Forward Requested	Loss Carried Forward Approved	Up to Date	Expiry Date	Useable	Count	Priority	Reset Date	Hol.
47310012	2002	4,000,00								14-JUL-2009	
47200012	2003	3,000,00				07-JUL-2007		0		09-JUL-2009	
47290012	2004		,00	3,000,00						09-JUL-2009	
47400001	2005	20,000,00									
47410001	2006	20,000,00									
47420001	2007	100,000,00									

2. In the **Tax Account No** field, enter the number of the tax account for the taxpayer needing to register or reset a loss.

The TIN, name, tax type and tax centre are displayed in the corresponding fields of the upper block of the screen. If there are already declared or used losses, they are displayed in the lower block of the screen.

3. For capturing a manual loss, proceed as follows:

- ♦ Double-click in the **Tax Period** field and select the period to which the manual loss will apply;
- ♦ In the **Loss Amount** field, type the amount of the loss;

- ♦ Click on the **Set Loss** button.
- ♦ Continue to step 5.

The captured loss amount will be displayed in the lower block of the screen and the **Tax Period** and **Loss Amount** fields become empty.

4. To cancel a loss (in case more than 25% of shares change hands), proceed as follows:
  - ♦ In the **Reset Date** field, type the date of loss cancellation;
  - ♦ Position the cursor on the row of the loss to be cancelled;

c Click on the **Reset Loss** button.
5. Click on the **Save** button in order to save the information.

The following table contains a description of the fields in the **Set/Reset Loss (TA40S)** screen.

Field	Description
Tax Account No.	The tax account number of the taxpayer.
TIN	The identification number of the taxpayer.
Taxpayer Name	The name of the taxpayer corresponding to the TIN.
Tax Type	The tax type of the account.
Tax Centre	The tax centre of the taxpayer.
Tax Period	The month and year of the tax period for the new loss to be inserted manually.
Loss Amount	The amount of the manual loss to be inserted. SIGTAS will create the appropriate loss type based on the tax type tied to the tax account number and the information related to the tax period.
Set Loss	Button that executes the insertion of the new manual loss.
No.	The number automatically assigned by SIGTAS to the loss type.
Tax Period	The month and year of the tax period of the captured loss.
Loss Captured	The amount of the loss captured using a remittance. If a loss has been captured for the period, this field will display the declared loss amount.
Loss Carried Forward Requested	The amount of the loss requested to be used on the taxpayer's remittance.  <b>Note:</b> If a loss has been captured in a remittance for the period, this field will contain the requested amount of loss. If a loss has been carried forward for this period, this field will be empty.
Loss Carried Forward Approved	The amount of loss calculated by SIGTAS to offset a gain.  <b>Note:</b> If a loss has been captured for the period this field will remain empty. If a loss is carried forward for the period this field contain the approved amount calculated.
Up to Date	Check box. Display only mode.  If displays deselected, indicates that the loss must be recalculated following a reassessment in previous years.

Field	Description
	If displays selected, indicates that the loss is valid.
Expiry Date	The date on which this loss will expire.
Useable	Check box. Indicates whether the loss can or not be used to offset a gain. Display mode only.  A selected check box indicates that the value is usable.  A deselected check box indicates that the value is not usable.
Count Value	Indicates whether the loss must be counted or not (there is a limit on the numbers of losses that can be used). Display mode only.  <b>Note:</b> Each time a loss is required to offset a gain, the count values are summed and compared with useable count of the appropriate loss rules record [Maintain Loss Rules (BT162)].
Priority	Displays the priority of the loss type.
Hol.	Check box.  If selected, indicates that the loss occurred while the taxpayer registered an inactivity period (tax holiday). If deselected, indicates that the loss occurred during an activity period of the taxpayer.
Reset Date	The date on which the loss has been cancelled (following a sale of more than 25% of the shares of the company). This is necessary in case of an audit.
Reset Loss	Button to execute the reset date of the loss.

## Carrying Losses Backwards

Carry-backwards losses will be handled annually and are applicable to Schedule C only. The main reason is this type of loss is applicable per project and not on consolidated figures declared in the Tax Declaration. Hence, the intervention of an Auditor to evaluate the portion carry-backward loss is mandatory. In addition, this type of loss is not counted as a carry-forward loss.

**Notes:** The carry backwards mechanism is:

- ♦ Applicable to all taxpayers types;
- ♦ Applicable for long term contract. This is defined as a contract for manufacture, installation or construction, or in relation to each, the performance of related service that starts and does not finish in the same tax period.
- ♦ Used to offset gains during periods covered by a carry forward loss.
- ♦ Applied at the end of the contract. All the losses that have not been used through a carry forward mechanism are used to offset gains that have not been already offset by the carry forward. Basically, the tax to pay for the whole contract is calculated at the end of the contract by offsetting all losses against all gains. Tax is paid on the balance or refund given if too much tax was paid.
- ♦ Applicable for each new contract.
- ♦ In case there was a change of ownership, the gains previous to the sale transaction can't be offset by a loss incurred after the transaction. The carry backwards mechanism will only consider the post-sale losses to offset post-sale gains.

- ♦ Not counted as a carry forward loss in the history of the organisation except if after balancing all losses against all gains, there is a balance of loss. Then, it can be used as a carry forward loss for the future. Furthermore, carry forward loss is applicable on consolidated figures of the company while carry backwards is applicable in a contract only.
- ♦ To be handled through a normal reassessment after the auditor finished evaluating the case.

To carry a loss backwards, do as follows:

1. On the **Obj/Audit** menu, click **Loss** and the **Maintain Loss Carry Backward**. The **Maintain Carry Backward (TA42S)** screen opens.

Period	Amount
2005	12.000,00

2. In the **Tax Account No** field, enter the number of the tax account for the taxpayer needing to register or reset a loss.

The TIN, name, tax type and tax centre are displayed in the corresponding fields of the upper block of the screen.

3. Double-click in the **Period** field, make a selection and click **OK**.
4. In the **Amount** field, enter the amount of the loss to carry backwards and press **Enter**.
5. Repeat steps 3 and 4 for each relevant loss case.
6. Click on the **Save Record** button on the tool bar.

**Notes:** If loss rules have not been setup and a remittance with a loss is being captured, an error message will pop up warning to set up the loss rules. Otherwise, the loss will not be recorded in the loss tables and it will not be used to offset a gain in a future tax period.

If an inactivity period is registered in SIGTAS (TR132S) and remittances have been filed during this period and then the dates of the inactivity period change (shorter than expected) then all the tax periods following it that used losses should be manually assessed (the **Up to Date** check box will not be set to N).

## Carrying Losses Forward

Following the reassessment in AS56S-**Capture Reassessment** in a previous year, the losses that will be subsequently used or calculated might be outdated. In **Set/Reset Loss**, the check box **Up to Date** will be deselected. This is an indication that the loss is not valid and needs to be reassessed. Once the reassessments are done, the loss entries in **Set/Reset Loss** are updated with new figures and the check box **Up to Date** displays selected. If an auditor wants to see the old figures of the loss, they will be available in the lines captured in the assessment and reassessment (AS52S - **Capture Remittance** and AS512S - **Modify Assessment**).

## Creating a Loss Management Report

This **Print Loss Management Report (TA41RS)** screen allows printing the details of losses that have been incurred over a period of time (requested to offset gains and approved).

To create a loss management report, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Loss** and finally **Loss Management Report**. The **Print Loss Management Report (TA41RS)** opens.

2. Double-click in the **Tax Authority** field, make a selection and then click **OK**.
3. To specify a tax centre, double-click in the **Tax Centre** field, make a selection and then click **OK**.
4. Double-click in the **Tax Type** field, make a selection and then click **OK**.
5. To specify a business activity, double-click in the **Business Activity** field, make a selection and then click **OK**.
6. To select losses with status “not up-to-date”, select the **Non Up-to-Date Only** check box. Leave blank to display all losses (up-to-date and not up-to-date).
7. To find losses for a specific taxpayer, in the **TIN** field enter the TIN of the taxpayer and then press **Enter**.
8. To specify a tax account, type manually the number of the account belonging to the taxpayer and then press **Enter**.
9. If require including losses within a specific time interval, proceed as follows:
  - ◆ Double-click in the **Start Date (Month)** field to specify the initial date of the interval;
  - ◆ Double-click in the **End Date (Month)** field to specify the final date of the interval.
10. Click on the **Run Report** button. The **Loss Management Report (TA40R)** is created according to the specified criteria. The following example is given for illustrative purposes only.

SIGTAS TR40R 01-APR-2010 04:31 PM	Loss Management Report	1 SIGTASAD																																																																																																														
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">                             Tax Authority: ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY                              Tax Type: SCHEDULE C-NORMAL                              TIN: 0252250040                              From:                         </td> <td style="width: 50%;">                             Tax Centre:                              Business Activity:                              Tax Account:                              To:                         </td> </tr> </table>			Tax Authority: ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY Tax Type: SCHEDULE C-NORMAL TIN: 0252250040 From:	Tax Centre: Business Activity: Tax Account: To:																																																																																																												
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# About Audit Reports

With SIGTAS, you can create detailed audit reports that show information about audit cases, the amount of revenue gained as a result of audits, the difference between assessment and reassessment amounts, statistics about the audits and the audit plans.

- The **One Audit Case** (AU104R) report contains complete information about a single audit case.
- The **List of Audit Cases** (AU105R) report contains a list of audit cases that varies depending on the criteria that you specify.
- The **Impact of Auditing Assessments** (AU106R) report contains information about the amount of revenue that was gained per audit officer for a specific period as a result of audits.
- The **Impact of Additional Income by Tax Auditor** (AU602R) report shows the difference between assessment and reassessment amounts per audit officer for a specific period.
- The **Impact of Additional Income by Tax Type** (AU603R) report shows the difference between assessment and reassessment amounts per tax type for a specific period.
- The **Audit Summary Report** (AU604R) report contains statistics about the audits that were performed.
- The **Print Planning Statistics** (AU110R) report contains the audit planning statistics for the period that you specify.
- The **Print Audit Risk Criteria Report** (AU117R) report shows the list of Taxpayers at risk meeting the selection criteria that you specify.

## Creating a Single Audit Case Report

The **One Audit Case** (AU104R) report contains complete information about one audit case.

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Print One Audit Case**. The **Print One Audit Case** (AU104RS) screen opens.



**Note:** The **Print One Audit Case** (AU104RS) screen can also be opened from within the **Maintain Audit Group** (AU102S) screen.

In the **Maintain Audit Group** (AU102S) screen, click the **Print Audit Case** button.

- Specify the assessment number and the audit case number, or the audit case number only.

**To specify the assessment number and the audit case number**

- ◆ In the **Assessment No.** field, type the number of the assessment.
- ◆ Double-click in the **Audit Case No.** field, select the audit case number and click **OK**.

**To specify the audit case number only**

In the **Audit Case No.** field, type the audit case number.

- Click the **Run Report** button. The **One Audit Case** (AU104R) report is created. The following example is given for illustrative purposes only.

SIGTAS AU104R		One Audit Case		PAGE 1 OF 1				
31-MAR-2010				MARGA				
12:24 PM								
Selection Criteria								
Audit Case No.: 2040001								
AUDIT CASE								
TIN: 0001229939								
Taxpayer Name: FIRSTNAME14817 LASTNAME14817								
Audit Type: SPOT AUDIT				Home Phone: 9999999				
Location Type: OFFICE AUDIT								
Audit Level: PRIMARY								
Date Created: 25-FEB-2009			Date Completed:					
Audit Group No.: 1			Classification Checklist:					
Visit Start Date:			What to Check:					
Visit End Date:								
Audit Case Result:								
Audit Report No.:								
Tax Type:			Years:					
Assessments:		Asses. No.	Tax Period	Tax Type:	Reasses. No.			
		562719	11 2006	VALUE-ADDED TAX(VAT)				
		561455	12 2006	VALUE-ADDED TAX(VAT)				
Function								
Employee Name	Complexity	Level/	Supervisor	Date Assigned	Start Date	End Date	Days Assigned	Hours f
ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY - ETHIOPIA								

## Creating a List of Audit Cases Report

The **List of Audit Cases** (AU105R) report contains a list of audit cases that varies, depending on the criteria that you enter in the **Print List of Audit Cases** (AU105RS) screen. For example, if you select a tax type and an audit year, only audit cases for the specified tax type that were opened or closed during the specified year will appear in the report.

The report also includes the number of days that have passed since the audit was created (**Time Oust.** field).

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Print List of Audit Cases**. The **Print List of Audit Cases** (AU105RS) screen opens.

**Note:** The **Print List of Audit Cases** (AU105RS) screen can also be opened from within the **Maintain Audit Group** (AU102S) screen.

In the **Maintain Audit Group** (AU102S) screen, click the **Print List of Audit Cases** button.

2. Specify at least one of the following criteria to create the report. Only the audit cases that match the criteria that you specify will be included in the report.

Field	Description
Audit Group No.	Includes only audit cases in the specified audit group.
TIN	Includes only audit cases for the specified taxpayer. If specified, the name of the taxpayer is displayed automatically in the <b>Name</b> field.
Name	The name of the taxpayer.
Tax Type	Includes only audit cases for the specified tax type.
Tax Period	Includes only audit cases for the specified tax period. <b>Note:</b> A tax type must also be specified in the <b>Tax Type</b> field.
Audit Year	Includes only audit cases for the specified year.
Imposition Base	The imposition base, if applicable to the selected tax type and tax period. Displayed mode only.
Tax Centre	Includes only audit cases for the specified tax centre.
Audit Type	Includes only audit cases for the specified audit type.

Field	Description
Officer Last & First Name	Includes only audit cases assigned to the specified audit officer.
Function of Officer	Includes only audit cases assigned to officers with the specified function, such as audit team leader, division head or junior or senior auditor. <b>Note:</b> A name must also be specified in the <b>Officer Last &amp; First Name</b> field.
Officer Date of Work From\To	Includes only audit officers who worked during the specified period. <b>Note:</b> An audit officer must also be specified in the <b>Officer Last &amp; First Name</b> field.
Audit Case Open During Period\To	Includes only audit cases that were opened before the start date in the <b>Audit Case Open During Period</b> field and were still open at the end of the specified period ( <b>To</b> ). <b>Note:</b> Both a start date and an end date must be specified.
Audit Status	Includes only audit cases with the specified status during the specified period. <b>O</b> = All cases that were <b>opened</b> during the specified period. <b>C</b> = All cases that were <b>closed</b> during the specified period. <b>A</b> = All cases that were <b>opened or closed</b> during the specified period. <b>Note:</b> A start date and an end date must be specified in the <b>From</b> and <b>To</b> fields.
From\To	Includes only audit cases that were opened, closed or both with the status specified in the <b>Audit Status</b> field.

3. Click the **Run Report** button. The **List of Audit Cases** (AU105R) report is created. The following example is given for illustrative purposes only.

SIGTASAU105R  
31-03-2010  
03:12 PM
List of Audit Cases
PAGE 1 OF 1  
MARGA

---

Selection Criteria

Audit Group No.: 1	Audit Year:
TIN:	Audit Type:
Month/Year:	Name:
Officer Name:	Tax Type:
Date of Work From: To:	Function:
Tax Centre:	Audit Status: From: To:
Open Cases From: To:	

---

AUDIT CASES

Audit Case No.	Taxpayer Name / Auditor Name	Date Assigned	Date Completed	Day Out Years	Tax Type:	Assess No. / Tax Type	Tax Period
2020001	LASTNAME14817 ANNE TANG	14-APR-2009		406		436744 VALUE-ADDED TAX(VAT)	7 2006
2030001	LASTNAME14817			406		595269 VALUE-ADDED TAX(VAT)	2 2007
2040001	LASTNAME14817			399		562719 VALUE-ADDED TAX(VAT)	11 2006
						561455 VALUE-ADDED TAX(VAT)	12 2006
2210001	FER			15		8955930001 EXCISE TAX	12 2007

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### Creating an Impact of Auditing Assessments Report

The **Impact of Auditing Assessments** (AU106R) report contains information about the amount of revenue that was gained per audit officer as a result of the audits that were performed during a specific period. To create the report, a start date or an end date or both must be specified.

The report includes the following information for all the audit cases assigned to each tax auditor, and shows the totals for each of these columns:

- The original amount of taxes to pay before the audit was performed (**Tax to Pay**)
- The difference in the amount of penalty to pay between the assessment and the reassessment (**All Penalties**)
- The difference in the amount of interest to pay between the assessment and the reassessment (**Interests**)
- The difference in the amount of manual penalties to pay between the assessment and the reassessment (**Manual Penalties**)

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Print Impact of Auditing Assessment**. The **Impact of Auditing Assessments (AU106RS)** screen opens.

2. Specify a start date or an end date or both.

**To specify a start date**

- ♦ In the **Start Date** field enter the date.

**To specify an end date**

- ♦ In the **End Date** field enter the date.

3. To specify a tax type, double-click in the **Tax Type** field, make a selection and click **OK**.
4. To specify a tax centre, double-click in the **Tax Centre** field, make a selection and click **OK**.
5. Click the **Run Report** button. The **Impact of Auditing Assessments (AU106R)** report is created. The following example is given for illustrative purposes only (only the first and the last pages of the report are shown).



The screenshot shows a software window titled 'AU602RS' with a subtitle 'Impact of Additional Income by Tax Auditor'. The window contains a form with the following fields: 'Start Date' with the value '31-MAR-2006', 'End Date' (empty), 'Tax Type' (empty), 'Tax Centre' (empty), 'Audit Type' with the value 'COMPREHENSIVE AUDIT', and 'Audit Location' (empty). A 'Run Report' button is located to the right of the form. The window also shows 'Page 1 of 1' in the top right corner.

2. Specify a start date or an end date or both.

**To specify a start date**

◆ In the **Start Date** field enter the date. All audits performed on this date or after will be included in the report.

**To specify an end date**

◆ In the **End Date** field enter the date. All audits performed on or before this date will be included in the report.

3. To specify a tax type, double-click in the **Tax Type** field, make a selection and click **OK**.
4. To specify a tax centre, double-click in the **Tax Centre** field, make a selection and click **OK**.
5. To specify an audit type, double-click in the **Audit Type** field, make a selection and click **OK**.
6. To specify an audit location, double-click in the **Audit Location** field, make a selection and click **OK**.
7. Click the **Run Report** button. The **Impact of Additional Income by Tax Auditor** (AU602R) report is created. The following example is given for illustrative purposes only.

SIGTAS AU602I 31-03-2010 03:42 PM		Impact of Additional Income by Tax Auditor			PAGE 1 OF 1 MARGA	
<b>SELECTION CRITERIA</b>						
Start Date:	31-MAR-2006	End Date:	31-MAR-2010	Tax Centre:		
Tax Type:		Audit Type:	COMPREHENSIVE AUDIT	Audit Location:		
Tax Auditor	No of Audit Case	No of Reassess	TaxPayable		Difference	
			Initial Assess. Amount	Revised Assess. Amo		
ANNE TANG	1	2	3,720.00	6,400.00	2,680.00	
Total:	1	2	3,720.00	6,400.00	2,680.00	
ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY-ETHIOPIA						

### Creating an Impact of Additional Income by Tax Type Report

The **Impact of Additional Income by Tax Type** (AU603R) report shows the difference between assessment and reassessment amounts per tax type for all audits that were performed during a specific period. To create the report, a start date or an end date or both must be specified

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Print Impact of Additional Income by Tax Type**. The **Impact of Additional Income by Tax Type** (AU603RS) screen opens.

2. Specify a start date or an end date or both.

#### To specify a start date

- ◆ In the **Start Date** field enter the date.

#### To specify an end date

- ◆ In the **End Date** field enter the date.

3. To specify an audit type, double-click in the **Audit Type** field, make a selection and click **OK**.
4. To specify an audit location, double-click in the **Audit Location** field, make a selection and click **OK**.
5. Click the **Run Report** button. The **Impact of Additional Income by Tax Type** (AU603R) report is created. The following example is given for illustrative purposes only.

SELECTION CRITERIA	
Start Date:	Tax Centre:
End Date: 31-MAR-2010	Audit Type:
	Tax Type: TURNOVER
	Audit Location:

Tax Type	Audit Case	Assess No.	Reassess No.	Initial Assess	Tax Payable		Difference
					Revised Assess		
TURNOVER	2150001	8954270001	8954570001	3,771.98	4,750.70		978.72
	2200001	8954570001	8954650001	4,750.70	4,419.41		331.29
	2200001	8954670001	8954680001	5,524.22	6,629.03		1,104.81
				14,046.90	15,799.14		1,752.24

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### Creating an Audit Summary Report

The **Audit Summary Report** (AU604R) report contains information about the audits that were performed. You can narrow the results by specifying a period during which the audits were performed or a tax centre where the tax accounts are registered.

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Audit**, and then **Print Audit Summary Report**. The **Audit Summary** (AU604RS) screen opens.

- Click the **Run Report** button. The **Audit Summary Report (AU604R)** report is created. The following example is given for illustrative purposes only.

Taxpayer Type		Enterprise Type	No of Cases	Count Reassess	Tax	Penalties (exclud.man.pen.)	Interests	Manual Penalties	Total
<i>Additional Income</i>									
FARMER			4	3	-72,738.66	-3,317.04	0.00	0.00	-76,046.70
INCOME TAX			4	3	-72,738.66	-3,317.04	0.00	0.00	-76,046.70
INDIVIDUAL			4	3	-72,738.66	-3,317.04	0.00	0.00	-76,046.70
PROPERTY			4	3	-72,738.66	-3,317.04	0.00	0.00	-76,046.70
TAXPAYER TYPE			4	3	-72,738.66	-3,317.04	0.00	0.00	-76,046.70
TAXPAYER TYPE			4	3	-72,738.66	-3,317.04	0.00	0.00	-76,046.70
VAT			4	3	-72,738.66	-3,317.04	0.00	0.00	-76,046.70
ENTERPRISE	PRIVATE COMPANY LT		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	PARTNERSHIP		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	INDIVIDUAL		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	FEDERAL PUBLIC ENTERPRISE		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	JOINT VENTURE		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	COOPERATIVE SOCIETY		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	SHARE COMPANY		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	OTHERS		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	GOVERNMENT INSTITUTION		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	SHARE BLOCK COMPANY		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	NGO		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	LIABILITY COMPANY LT		0	0	0.00	0.00	0.00	0.00	0.00
ENTERPRISE	REGIONAL GOVERNMENT ENTI		0	0	0.00	0.00	0.00	0.00	0.00

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## Creating an Audit Planning Statistics Report

The **Print Planning Statistics (AU110R)** report contains the audit planning statistics for the specified period.

To create the report, do as follows:

- On the **Obj/Audit** menu, click **Audit**, and then **Print Audit Planning Statistics**. The **Planning Statistics Against a Year (AU110RS)** screen opens.

The screenshot shows the 'AU110RS' window titled 'Planning Statistics Against A Year'. At the top, it displays '31-MAR-2010' and 'MARGA'. The 'Tax Centre' field is set to 'ADDIS ABABA MAIN'. The 'Planning Period From' is '11-MAY-2007' and the 'TO' is '12-MAY-2007'. A 'Run Report' button is located on the right side of the screen.

- Double-click in the **Tax Centre** field, make a selection and click **OK**.
- Double-click in the **Planning Period From** field, select the audit period for which you want to view audit planning statistics and click **OK**.
- Click the **Run Report** button. The **Print Planning Statistics (AU110R)** report is created. The following example is given for illustrative purposes only.

SIGTAS AU110R 31-MAR-2010 04:11 PM		Planning Statistics	Page 1 of 1 MARGA
<b>SELECTION CRITERIA</b>			
Tax Centre : ADDIS ABABA MAIN			
Planning Period From : 11-MAY-2007		To : 12-MAY-2007	
<u>Audit Type</u> : COMPREHENSIVE AUDIT			
No. of Audits Planned :	260	No. of Audits Opened :	0
Expected Return :	106.587.989,00	Actual Return :	0.00
Estimated Average Time :	5460 Days	Actual Average Time :	Hours
Total Time Used :	Hours	Total Amount of Tax Assessed :	0.00
<u>Audit Type</u> : DESK AUDIT			
No. of Audits Planned :		No. of Audits Opened :	0
Expected Return :		Actual Return :	0.00
Estimated Average Time :	Days	Actual Average Time :	Hours
Total Time Used :	Hours	Total Amount of Tax Assessed :	0.00
<u>Audit Type</u> : SPOT AUDIT			
No. of Audits Planned :	300	No. of Audits Opened :	0
Expected Return :	19.700.000,00	Actual Return :	0.00
Estimated Average Time :	4500 Days	Actual Average Time :	Hours
Total Time Used :	Hours	Total Amount of Tax Assessed :	0.00
<small>ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY - ETHIOPIA</small>			

## Creating an Audit Risk Criteria Report

This report is used to show the list of the taxpayers that are at risk and meeting the selection criteria requested in the **Audit Risk Criteria** (AU117RS) screen

To create the report, do as follows:

1. In the **Obj/Audit** menu, click **Audit** and then **Print Audit Risk Criteria Report**. The **Audit Risk Criteria Report** (AU117RS) screen opens.

2. Double-click in the **Tax Authority** field, make a selection, click **OK** and then press **Tab**.
3. In the **Year** field, type the year for which the report must be run.

4. Click the **Run Report** button. The **Audit Risk Criteria Report (AU117R)** is created.

The following table contains a description of the fields in the **Audit Risk Criteria Report (AU117RS)** screen.

Field	Description
<b>Audit Risk Criteria Report (AU117RS)</b>	
TIN	The identification number of the taxpayer (may leave blank for all TINs).
Taxpayer Name	The name of the taxpayer displays if a TIN has been specified.
Enterprise Type	The type of the enterprise.
Tax Authority	Specify the Tax Authority from a list of values. When selected, all tax centres belonging to this tax authority will be listed in the report in case no selection is done in the <b>Tax Centre</b> field.
Tax Centre	Specify the tax centre from a list of values, or leave blank for all tax centres.
Tax Type	The tax type for which the audit needs to be done. Can only be Schedule B, C-Normal or C-Mining. This field is only applicable to the financial ratios.
Business Activity	The business activity that needs to be examined. For an individual enterprise, refer to <b>Main Activity</b> field of <b>Main Enterprise</b> in the TR121BS screen. For a non-individual enterprise, refer to TR121AS.
Year	The year for which the reports must be run (especially applicable for the financial criteria that can evolve through time. It can become helpful when analysing one taxpayer).
Score Range	The start of the score range to show on the report (an audit strategy could contain taxpayers having lower scores and not necessarily always the highest ones).
To	The end of the score range to show on the report.
Note	Free field text for any additional information relating to the audit risk criteria report. Only if a tax type has been entered, print the following text under <b>Selection Criteria</b> section: "Note: the selected tax type in the selection criteria is applicable only for columns 10 to 43. Columns 1 to 9 are for all tax types".

**Note:** The risk rating goes as follows:

- 0 - **No** risk
- 1 - **Low** Risk
- 2 - **Medium** Risk
- 3 - **High** Risk

For further information on the audit module, please refer to the **Administration** user guide. A whole section is dedicated to the logic of the report filter.

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