

Electronic Timesheet Reporting – Audit Trail

An audit trail is being able to trace a transaction from the cradle to the grave, the cradle being the initial entry or generation of the transaction and the grave being the data item or cost objective that ultimately receives the charge. An audit trail also represents the reverse – working backwards to break down the information from the content of the data item to its original transaction. Audit trails are important in an environment where many changes, modifications, deletions, and additions can take place and one cannot visibly trace the original transactions. The following data elements can help establish an audit trail:

1. Event	Event causing the audit trail entry, such as an addition, modification, deletion, or retrieval
2. Time	Unique time stamp for the event or the access attempt
3. Password	Unique user identifier
4. Workstation ID	Unique device identifier
5. Transaction Amount	Amount of change to the data item
6. Before Value	Prior value of the data item
7. After Value	New value of the updated data item
8. Data Item ID	Unique data item identifier
9. Transaction ID	Unique transaction identifier
10. Program Indicator	Indication of programs and version of programs that used the transaction to operate on the data base
11. Purge Parameters	Information used to determine when the audit trail entry should be deleted
12. Illegal Workstation	Unique device identifier
13. Passwords Used	Illegal passwords used to attempt access

Source: Grant Thornton LLP, Accountants and Management Consultants, Government Contracting Industry White Paper, "Electronic Timesheet Reporting: Does It Make Sense For You?"