**MANUAL TESTING**

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| **Process Analysis** | **Procedures** | **Completed by and Date** | **W/P Reference** |
| **Customer credit applications**  Agent or customer contacts *Company Name* and requests for customers to be loaded on the masterfile.  A credit application will be completed and sent to Credit Guarantee Insurance Corporation (CGIC). The customer will only be granted credit for the amount that CGIC is willing to insure for.  If CGIC is not willing to insure the customer or the amount is too low the Account Manager will contact *Company Name*.  The Chief Executive Officer or Sales Director will authorise an internal cover amount for the customer if necessary. | 1. **Customer credit applications**    1. Select a sample of customers from the debtor’s age analysis for the period under review.    2. Verify that an approved masterfile amendment form has been completed prior to loading the customer on the system.    3. Inspect the standard credit application form ensuring it is signed and is complete and includes details such as the banking details, trade references, income and expenditure.    4. Inspect the credit risk assessment to ensure that the following has been performed:   a) Contacting trade references  b) Credit bureaux report  c) Customer liquidity analysis   * 1. Inspect that customer credit limits set on the system agree to the value approved by CGIC (external cover) and by Directors (internal cover). |  |  |
| **Credit limits**  Customer credit limits are maintained by *COMPANY NAME*. Customers are allocated credit limits based on their insured value by Credit Guarantee Insurance (CGIC) and their internal cover value.  CGIC will send their report indicating the insured value by them on a monthly basis to the Account Manager who will in turn distribute the report to the various Account Managers who are responsible for updating their customers on *APPLICABLE SYSTEM*.  Sales orders are processed automatically by the system for those customers who have sufficient credit available. Sales orders captured for customers with insufficient credit are credit stopped and are available for viewing. The report details all sales orders stopped. These stopped orders may then be manually released by the Account Manager responsible.  Any user who has access to run this report may also release the stopped order. | 1. **Credit limits**    1. Obtain the report for orders stopped due to insufficient credit available (sent out daily at 08h00 and 11h00)    2. Select a sample of orders and ensure that appropriate action was taken (e.g. authorisation was given, further CGIC or internal cover was requested) prior to the order being released. |  |  |
| **Credit risk assessment**  CGIC constantly review each customer’s credit profile and decrease cover should a change occur in the customers risk profile.  Therefore the credit risk assessment is outsourced to CGIC. A monthly report is sent to *COMPANY NAME* Logistics so that *APPLICABLE SYSTEM* can be updated accordingly. | 1. **Credit risk assessment**    1. Inspect evidence of an annual credit risk assessment being performed.    2. Ensure that the assessment has been reviewed and signed off by management.    3. Trace a sample of changes from the assessment to the individual customers account to verify that the change was processed accurately. |  |  |
| **Customer masterfile data**   1. Customer masterfile data   Customer masterfile data is captured using 8.9 and 8.10, refer below.  Customer masterfile data such as the address, bill to and contact numbers are captured on the system.  The following options are available:  <A> Addresses  <B> Bank ratings  <C> Accounts receivable  <E> Alternate information  <F> Find  <G> Agent rep information  <K> Key information  <L> Locate customer  <O> Move (Merge customer)  <P> Print  <R> Re-sequence  <S> Find by SAANA number  <T> Tax information  <U> Audit trail  <V> View  <X> Filter  <Z> Customer reports  Further customer masterfile data such as the agent, credit limit and site are captured on the system.  The following options are available:  <A> AR Information  <C> Contact Info  <D> Delete  <E> Alternate Info  <F> Find  <G> Agent-Rep Info  <H> Copy to new Customer  <I> Insert  <K> Key Information  <L> Locate customer  <N> Copy to new principal  <O> Comments  <P> Print  <R> Re-sequence  <S> Account status  <T> Transporter Info  <U> Audit Trail  Reports detailing the amendments made to customer masterfile data using the above menu options are available on *APPLICABLE SYSTEM*.   1. Customer rebate master data   Customer rebate master data (Blue file data) is captured on the system by *COMPANY NAME*.  All trading agreements (current and old) may be viewed on the system.  In order to access the current trading agreement for a particular customer, you need to perform the following:   * Access * Enter customer number * Press <F2> and select a random product * Type in the last date of the period under audit * Run report * Use the sheet number (trading agreement number) from the report number in 8.21.3   A report is available on *APPLICABLE SYSTEM* detailing amendments made to the ‘blue file’ masterfile data.  This report is reviewed electronically on a weekly basis by the Brands Team Accountant (Ansa Rodenburg) for any anomolies. The Brands Team Accountant (Ansa Rodenburg) will run the missed accruals report at month end before running the journal.  The missed accruals report must agree to the journal raised before it is processed in the system.  As per discussion with the Financial Manager, the fact it is processed on the system is accepted as evidence of review for the missed accruals report. (The Brands Team Accountant will take responsibility for any errors processed)  An audit trail of amendments is also available on the system but is only available if one is aware which rebate was amended. The system will generate an email for additions and amendments to the data. | 1. **Customer masterfile data**    1. Obtain the following masterfile exception reports for the period under review: 2. Changes to customer masterdata (including changes to credit limits) and 3. Changes to customer rebate masterdata    1. Verify that the reports have been reviewed by management (signed and dated as evidence of review).    2. Inspect the date of review to verify a timeous review has taken place.    3. Verify that management trace the amendments on the report to the pre - numbered approved masterfile amendment form.    4. Using the reports above, select a sample of amendments for the period under review.    5. Trace the amendment to an approved masterfile amendment form.    6. Verify that the amendment form has been completed accurately: 4. signed and dated as evidence of approval, 5. agrees to the list of authorised specimen signatures, 6. signed and dated by capturer, 7. has the relevant supporting documentation attached, 8. the data captured is independently checked to verify accuracy, 9. the MAF is authorised prior to being captured on the system and 10. agrees to the customer information as loaded on the system |  |  |
| **Sales Orders**  Sales orders are captured on the system.  The system will automatically generate a unique sales order number beginning with IM… or IN… Once the number sequence has been used for IM99999 then the following number will begin with IN00001, etc  A sales order may be accepted without a customer order number and the following errors will be flagged by the system for the user if capturing the sales order incorrectly:   * No deal in place for the customer * The product selected is not listed for the customer * The customer has exceeded their credit limit   The history of amended sales orders may be viewed on the system.  Once sales orders have reached status “E” – Invoiced they may no longer be deleted from the system. A report is available on *APPLICABLE SYSTEM* indicating the details of deleted sales invoices.  basis at the warehouse; the Planning Supervisor (Ugen Pillay) will perform this function. The outstanding sales orders are then allocated to pick notes. | 1. **Sales Orders**    1. Obtain a list of all closed sales orders for the period under review and ensure that: 2. They have a unique number and are sequentially pre-numbered (enquire regarding gaps identified in the sequence); 3. Can only be accepted with a valid customer account number and order number    1. Enquire from management whether outstanding sales orders are followed up on a daily/weekly basis    2. Enquire whether amendments may be made to sales orders and whether they may be deleted from the system. (If so, an automatic email should be sent by the system to notify users and an audit trail report should be available and reviewed by management) |  |  |
| **Picking & Despatch**  Pick notes are generated on *APPLICABLE SYSTEM* (*Company Name*) using, the Warehouse Manager (Anthony Platt from *COMPANY NAME*) will select the relevant zone (area) and relevant sales orders which will be picked for the specific delivery (Multiple sales orders may relate to one pick sheet). The system will calculate the total of each item to be picked and flag the user for those items where there is insufficient stock. These items are then adjusted per sales order to agree to the available stock and the customer is then only invoiced for the picked stock. (If applicable, the system will allocate the un-picked stock as a back-order)  The system will then generate a unique pick note number and generate the pick sheet for picking from the warehouse. Pick notes may be viewed on the system.  Pick notes cannot be deleted from the system but may be ‘un-picked’. For those sales orders which have already been picked and subsequently cancelled, the items are required to be un-picked before the order may be deleted from the system by the relevant user. An audit trail is available on the system for unpicked pick notes.  As the goods are picked they are placed in the cage by the Picker, items which are not available as indicated by the system as stock on hand (damaged or stolen) is noted on the pick note and the pick note on the system is then updated with the shortfall from the physical pick.  Once the pick is complete, the sales invoice for the customer is generated based on the goods picked. The sales invoice is ‘tripped’ against the relevant carrier and all the relevant sales invoices and given to the transporter.  The goods are checked as they are placed in the cage by the Checker against the pick note and the transporter will agree on the quantity of goods picked. Once agreed, the cage is locked at the gate entering the warehouse and the transporter is now responsible for the lost or stolen goods from this point. Therefore, it is not necessary for the goods to be checked again at the gate. | 1. **Picking & Despatch**    1. Obtain a listing of all delivery notes for the period under review and perform the following: 2. Inspect that the picking notes have a unique number and are sequentially pre-numbered (enquire regarding gaps identified in the sequence); 3. Enquire whether amendments may be made to:  * Picking notes * Delivery notes and   Whether they may be deleted from the system. (If so, an automatic email should be sent by the system to notify users and an audit trail report should be available and reviewed by management)   * 1. Enquire from management the gate security procedure and determine whether gate passes are issued and checks performed for the goods despatched against the delivery notes |  |  |
| **Sales Invoices**  Sales orders generated on the system will become the sales invoice once completing the status processes detailed below:  Order status:   |  |  | | --- | --- | | **Status** | **Status Description** | | 0 | Entered | | 2 | Suspended | | A | Stopped | | B1 | Awaiting despatch | | B2 | Interfaced | | B3 | Picked | | C | Shipped | | D | Imported | | E | Invoiced | | F | Tripped | | G | Returned | | I | Head Office | | K | Filed | | L | Filed | | M | POD – Scanned | | N | Deleted |   Accounting entries:   |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | X | Debtor = Nett Invoiced Sales (NIS) | 110 |  | | 1000 | Sales |  | 100 | | 8300 | VAT |  | 14 | | 1101 | Price Increase Discount | 4 |  | | 1110 | Territory Ad-Hoc | X |  | | 1120 | Promo deals – Every Day Low Price (EDLP) | X |  | | 1130 | Container Discount | X |  | | 1135 | Warehouse Allowance Invoiced | X |  | | 1140 | Trade Discounts | X |  | | 1150 | Promo Deal – Special | X |  | | 1. **Sales Invoices**    1. Obtain a listing of sales invoices for the period under review and perform the following: 2. They have a unique number and are sequentially pre-numbered; (enquire regarding gaps identified in the sequence) 3. Enquire whether amendments may be made to sales invoices and whether they may be deleted from the system. (If so, an automatic email should be sent by the system to notify users and an audit trail report should be available and reviewed by management)    1. Using the listing of sales invoices above, select a sample and obtain the sales order number from the invoice and agree it to the: 4. Sales order; 5. Picking note (if applicable); 6. Delivery note    1. Agree the description and quantity of goods/services on the sales invoice to the: 7. Sales order 8. Picking note (if applicable) 9. Delivery note    1. Agree the good/service price on the invoice to the contract or authorised price list.    2. If applicable, agree the discount reflected on the invoice and trace to appropriate supporting documentation to ensure validity of discount.    3. Agree the invoice totals to the appropriate general ledger accounts: 10. Sales total excluding VAT to the sales account and 11. VAT portion to the VAT account     1. Recalculate the VAT portion of the invoice and ensure the correct VAT rate was charged.     2. If the entity is VAT registered, inspect the Tax sales invoice to ensure they meet the requirements for a valid tax invoice: 12. The TAX invoice shall be in the currency of the Republic 13. The words (prominently placed) that it is a “tax invoice” 14. The customer’s name, address and VAT registration number 15. The entities name, address and the VAT registration number 16. An individual serialised invoice number and date upon which the tax invoice is issued 17. A full and proper description of the goods (indicating, where applicable, if the goods are second-hand) or the services supplied 18. The quantity or volume of the goods or services supplied 19. A statement that the consideration is inclusive of VAT and a statement of the rate or a complete breakdown of the amount into the exclusive consideration, the tax charged and the total.     1. Enquire from management whether the system is able to perform matching between the sales order, picking note, delivery note and sales invoice.     2. Enquire from management whether there is an exception report available which highlights variances between the sales order, picking note, delivery note and sales invoice. If available: 20. Inspect evidence that management are investigating the exceptions on a regular basis, this report should be signed and dated by management as evidence of review 21. Verify that these exceptions are reconciled and cleared. 22. Verify that the system is unblocked once the exception has been cleared. |  |  |
| **Debtors reconciliation**  Two debtors control account reconciliations are prepared by the Financial Administrator and reviewed by the Financial Manager (Kate Daly) on a monthly basis for the following GL accounts  7520 – Payments Control Debtors (Includes factory shop sales) The balance of this account agees to the debtors aging.  8550 – BOE Bank Limited (Receipts from customers, excludes factory shop sales) | 1. **Debtors reconciliation**    1. Obtain the debtors control account reconciliations for the period under review.    2. Verify that the reconciliations were performed timeously.    3. Ensure that the opening balance as per the reconciliation agrees to closing balance of the prior month reconciliation    4. Verify that the recon is reviewed by management and is dated and signed as evidence of review.    5. Agree the balance and account number per the debtors control account as documented on the reconciliation to the supporting system GL account printout.    6. Agree the balance per the debtors sub system as documented on the reconciliation to the report of outstanding debtors / debtors age analysis    7. Obtain evidence of follow up of long outstanding debtors (90 days)    8. Inspect the reconciling items to determine if these have been adequately explained, narrated and followed up.    9. Determine the ageing of the reconciling items; obtain explanations from management as to why items are long outstanding.    10. Select a sample of 3 months for the period under review, obtain the Debtors Age Analysis and identify all credit balances. Enquire from management regarding the reasons for these credit balances and note exceptions. | KN  Nov 2010 | **J8** |
| **Debtors aging**  *Company Name* do not charge interest on overdue accounts. | 1. **Debtors aging**    1. For the period under review, inspect the age analysis; select a sample of long outstanding balances.    2. Inspect the customer statement / customer account printout to verify that interest is accruing correctly on these long outstanding balances. |  |  |
| **Suspense Accounts**  One suspense account is visible on the Trial balance, namely Debtors Trf Suspense (GL account no: 7004).  All customer payments which cannot be allocated to a customer account immediately are allocated to this account. The Cashbook Clerk will contact the bank on a daily basis to obtain further information regarding the deposit in order to allocate the payment to the correct customer account.  This account should reflect a zero balance on a monthly basis.  The suspense account is reviewed informally by the Senior Credit Controller on a monthly basis. The Senior Credit Controller is the only person authorised to transact within the suspense account and therefore assumes full responsibility for the activity therein. | 1. **Suspense Accounts**    1. Inspect the Trial balance for the period under review.    2. Enquire from management which are the customer suspense accounts.    3. Obtain the reconciliation for these accounts and verify that the reconciliation has been signed and dated as evidence of review by management.    4. Verify that the recon has been prepared and reviewed timeously.    5. Inspect the ageing of the reconciling items to verify that the items are not long outstanding and have been followed up by management. |  |  |
| **Bad debts**  **External cover**  At 60 days *COMPANY NAME* will notify *Company Name* of those customers who have exceeded their credit terms.  At 90 days *COMPANY NAME* will contact *Company Name* to enquire whether a claim should be lodged with CGIC for recovery of the debt.  CGIC will pay out 85% of the debt balance (insured external cover value) to *Company Name*.  A bad-debt write off is then authorised by the CEO, Commercial Director and Sales Director for the 15% balance.  **Internal cover**  At 60 days *COMPANY NAME* will notify *Company Name* of those customers who have exceeded their credit terms.  At 90 days *COMPANY NAME* will contact *Company Name* to enquire whether the customer should be handed over to the Attorneys for legal action for the recovery of the debt. The Credit Operations Manager from *COMPANY NAME* will liaise with the Attorneys on behalf of *Company Name*.  Once feedback is received on the recoverability of the debt, a decision will be taken by the CEO, Commercial Director and Sales Director to write off the debt.  Accounting entries:   |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | 2090 | Bad debt expense | X |  | | 7000 | Provision for bad debts |  | X |  |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | 7000 | Provision for bad debts | X |  | | X | Debtor account |  | X | | 1. **Bad debts**    1. Obtain the debtors age analysis and enquire from management for explanations regarding debts outstanding for longer than one year with no recovery.    2. Obtain a list of bad debts and the motivation thereof approved by management written off for the most recent year end.    3. Agree the approved total bad debts written off to the expense account in the system.    4. Select a sample of bad debts written off and trace to the relevant, authorised supporting documentation.    5. Obtain the final bad debts provision calculation and inspect evidence of approval by the Finance Manager. |  |  |
| **Credit Notes**  A credit note report is available  To ensure a complete report select “yes” for both the memo and credit note option.  Accounting entries:  **For returned goods (Undamaged)**   |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | 1000 | Sales | X |  | | X | Debtor account |  | X |  |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | 7350 | Inventory | X |  | | 1235 | COGS Materials |  | X |   **For damages**   |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | 1000 | Sales | X |  | | X | Debtor account |  | X |  |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | 7350 | Inventory | X |  | | 1235 | COGS Materials |  | X |  |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | 1208  1209  1212  1213 | One of the following accounts:  Damaged Stock  Damaged Stock (Stale)  Swell Allowance  Dead stock written off | X |  | | 7350 | Inventory |  | X |   Credit notes may be processed for the following reasons:   |  |  | | --- | --- | | **Code** | **Reason** | | 100 | Order duplicated | | 101 | Order cancelled | | 102 | Order not on customer system | | 103 | Overstocked | | 104 | Back orders not accepted | | 111 | Capture error | | 112 | Uplift document not complete | | 113 | Customer stocktaking | | 114 | No order number | | 117 | Order released too late | | 150 | Not ordered partial re | | 201 | Order delivered to late | | 202 | Delivered incorrect product | | 205 | Damage in transit carr | | 206 | Short delivery against invoice | | 207 | Not dispatched (no stock) | | 208 | Not delivered | | 304 | Warehouse damages | | 306 | Incorrect barcodes | | Non OMS | MFG/PRO Sales Orders | | 351 | Damages: Expired stock | | 352 | Damages: Weevils | | 353 | Damages: Other |   Supporting documentation should be available for:   * 304 Warehouse damages * 351 Damages: Expired stock * 352 Damages: Weevils * 353 Damages: Other   Only the following people are permitted to authorise credit notes:   * Willy Martin (Process Sales – Area Sales Manager) * Jonathan Cameron (*Company Name* – Area Sales Manager) * Richard Mcintyre (*Company Name* – Area Sales Manager) * Mark Naiker (*Company Name* – Key Accounts Manager)   Damaged stock credit notes are processed by the Accounts Managers while returned stock (good stock) credit notes are processed at the warehouse.  Reason codes beginning with 1... and 2... are processed by the warehouse while reason codes beginning with 3... are processed by the Accounts Receivable department.  No authorisation is required for issuing credit notes for stock returns. Credit notes are processed using the following procedure:   |  |  |  | | --- | --- | --- | | **Type of claim** | **Amount Threshold** | **Procedure** | | Pricing / Damages | < R100 | *COMPANY NAME* to write off without investigation (to follow up on reason is numerous such claims are received at the same time) | |  | R101 – R500 | *COMPANY NAME* to investigate:   1. VALID – process 2. INVALID – request pay back 3. UNSURE – request involvement from Imana | |  | > R501 | *COMPANY NAME* to investigate:   1. VALID – obtain authorisation from Imana then process 2. INVALID – request pay back 3. UNSURE – request involvement from Imana |   There is no monitoring mechanism in place, the credit note report is not reviewed by management and agreed against authorised supporting documentation. | 1. **Credit Notes**    1. Inspect the credit note report for the period under review.    2. Verify that the report is reviewed by the Finance Manager, dated and signed as evidence of review.    3. Using the credit note report, select a sample of credit notes for the period under review and perform the following: 2. Trace to the original credit note to verify that the credit note was approved 3. Agree to supporting documentation from the customer, if applicable 4. Recalculate the VAT portion on the credit note |  |  |
| **Discounts and Rebates**  Accounting entries:   |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | 1170 | Rebate expense | X |  | | See below | Rebate accrual |  | X |  |  |  |  |  | | --- | --- | --- | --- | | **Acc no.** | **Acc name** | **Dr.** | **Cr.** | | See below | Rebate accrual | X |  | | 7500 | Bank |  | X |   Rebates and accruals are paid annually. A full rebate and accrual reconciliation is prepared by the Financial Manager which agrees to the Balance Sheet.  The following GL accounts are reconciled:   |  |  |  | | --- | --- | --- | | **Code** | **Description** | **GL account**  **code** | | R1 | Accruals: Rebate Normal | 8200 | | R2 | Accruals: Adspend by % age | 8210 | | R3 | Accruals: Rebate Royalty | 8202 | | R4 | Accruals: Settlement Discount | 8230 | | R5 | Accruals: Swell Allowance | 8235 | | R7 | Accruals: Region Adspend | 8201 | | R8 | Accruals: Warehouse Allowance | 8240 | | RD | Accruals: Adspend by amount | 8204 |   Reconciliations are also performed per customer for each of the above rebate accounts.  This reconciliation is also reviewed by External Audit and any necessary adjustments are processed prior to the Sales Directors review and authorisation for payment. | 1. **Discounts and Rebates**    1. Obtain the accrual calculations and reconciliations (whether monthly, quarterly or annual) performed for the period under review for the various discounts and rebates and perform the following: 2. Ensure that the opening balance as per the reconciliation agrees to closing balance of the prior month/quarter/year reconciliation 3. Agree the system accrual balance per the reconciliation to the supporting system GL account printout 4. Inspect that these reconciliations are prepared accurately. (Agree that the ‘payout’ made to the customer is reasonable compared to the value accrued in the general ledger) 5. Inspect evidence of review by management 6. Inspect evidence that issues or exceptions noted are acted upon on a timely basis. |  |  |
| **Policy and Procedure document**  As raised in the previous review, it was noted that there is not a comprehensive Revenue policy and procedure document in place. | 1. **Policy and Procedure document**    1. Obtain a copy of the Policy and Procedure document for the Revenue and Receivables process and determine whether it addresses the areas within the process.    2. Obtain a copy of the staff organogram for the Revenue and Receivables process and determine whether there is adequate segregation of duties. | AC  Nov 2010 | **J14** |

**DATA ANALYTICS**

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| **Process Analysis** | **Procedures** | **Completed by and Date** | **W/P Reference** |
| **Customer credit applications**  Customer masterfile information is captured upon opening of the customer account.  *APPLICABLE SYSTEM* is available to review the relevant customer information.  *APPLICABLE SYSTEM* indicates status of the customer account.  Select ‘X’ to Filter according the term code (account status).  Press ‘F2’ to view the available account statuses:   |  |  | | --- | --- | | **Term Code** | **Description** | | AT | Account Transferred | | BC | Business Closed | | BD | Bad Debts | | BO | Joined Buying Organisation | | BQ | Bank Query Failed | | CP | Changed Principals | | CT | Closed Temporarily | | DA | Dummy Account | | EC | Expired Contract | | IA | Inactive Account | | LO | Left Buying Organisation | | OD | Owner Deceased | | SP | Slow Payer |   Once the selection for the account status has been selected, select ‘P’ for print to obtain a report for the specific account. | 1. **Customer credit applications**    1. Extract a list of customers that have no:  * Customer name * Telephone number / fax * Street address details / PO Box number, City, Region and Postal code   and enquire from management why there is missing information for these customers |  |  |
| **Credit limits**  Customers with no credit limit may be detected by generating the relevant report on *APPLICABLE SYSTEM* | 1. **Credit limits**    1. Extract a list of customers who have no credit limit, or a credit limit of zero and enquire from management the reasons for these customers having no credit limits.    2. Extract from the system customers with credit balances and enquire from management the reason for these credit balances. |  |  |
| **Debtors aging**  Internal Audit to request report to be available on *APPLICABLE SYSTEM*. | 1. **Debtors aging**    1. Extract customers who have a debit balance for which no payments have been received in the last 3 months and enquire from management the reasons. |  |  |
| **Access Rights**  **Group access**  Access may be determined using *User Group*  Press <F> to find and type in “Super”  Press <S> to view users who have access to this function  **Menu access**  Access may be determined using *User access*  Type in the menu option e.g. “8.10”  **User activity per menu option for a specified period**  Access may be determined  **Menu activity per user for a specified period**  Access may be determined  **User access**  Access may be determined  **Menu options to check are:**   |  | | --- | | **Access description** | | 6.1 – Stock Management | | 8.2 – Deal Sheet Maintenance | | 8.3 – Release Credit Stopped Orders | | 8.9 – Customer Maintenance | | 8.10 – Principal / Customer Maintenance | | 8.21.3 – Trade Agreements | | 8.21.13 – Trade Agreement Deletions | | 1. **Access Rights**    1. Obtain a copy of the user access profile to make changes to the key functions within the Revenue and Receivables process.    2. Assess whether this access is appropriate by enquiring from the relevant management. |  |  |