|  |  |
| --- | --- |
|  |  |
| Test Script  SAP S/4HANA - 20-08-20 | public |
| External Tax Audit (2OO\_DE) |

Table of Contents

[1 Purpose 2](#_Toc51227836)

[2 Prerequisites 3](#_Toc51227837)

[2.1 System Access 3](#_Toc51227838)

[2.2 Roles 3](#_Toc51227839)

[2.3 Master Data, Organizational Data, and Other Data 3](#_Toc51227840)

[2.4 Business Conditions 4](#_Toc51227841)

[3 Overview Table 5](#_Toc51227842)

[4 Test Procedures 6](#_Toc51227843)

[4.1 Create Audit with Default Audit Structure 6](#_Toc51227844)

[4.2 Run Reports and Transactions Listed in Audit Structure 7](#_Toc51227845)

[4.3 Display Audit Log 9](#_Toc51227846)

[4.4 Periodic Activities 10](#_Toc51227847)

[4.4.1 Audit Journal 10](#_Toc51227848)

[4.4.2 Tax Reconciliation Account Balance 12](#_Toc51227849)

[4.4.3 Tax Declaration Reconciliation 13](#_Toc51227850)

# Purpose

The External Tax Audit functions enable External Tax Auditors to conduct detailed audits of a company's accounts using Auditor Direct Access. Auditors can access the data in read-only mode, meaning that they can select, filter, and sort using the taxpayer's hardware and software.

This document provides a detailed procedure for testing this scope item after solution activation, reflecting the predefined scope of the solution. Each process step, report, or item is covered in its own section, providing the system interactions (test steps) in a table view. Steps that are not in scope of the process but are needed for testing are marked accordingly. Project-specific steps must be added.

# Prerequisites

This section summarizes all the prerequisites for conducting the test in terms of systems, users, master data, organizational data, other test data and business conditions.

## System Access

|  |  |
| --- | --- |
| System | Details |
| System | Accessible via SAP Fiori launchpad. Your system administrator provides you with the URL to access the various apps assigned to your role. |

## Roles

Assign the following business roles to your individual test users. Alternatively, if available, you can create business roles using the following spaces with pages and predefined apps for the SAP Fiori launchpad and assign the business roles to your individual test users.

Note These roles or spaces are examples provided by SAP. You can use them as templates to create your own roles or spaces.

For more information about business roles, refer to Assigning business roles to a user in the [Administration Guide to Implementation of SAP S/4HANA with SAP Best Practices](https://help.sap.com/viewer/S4HANA2020_AdminGuide) .

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name (Role) | ID (Role) | Description (Space) | ID (Space) | Log on |
| External Auditor | SAP\_BR\_EXTERNAL\_AUDITOR |  |  |  |

## Master Data, Organizational Data, and Other Data

Essential master and organizational data was created in your SAP S/4HANA system in the implementation phase, such as the data that reflects the organizational structure of your company and master data that suits its operational focus, for example, master data for materials, vendors, and customers.

This master data usually consists of standardized SAP Best Practices default values, and enables you to go through the process steps of this scope item.

|  |  |  |  |
| --- | --- | --- | --- |
| Master | Value | Details | Comments |
| Company Code | 1010 | Company Code 1010 |  |

## Business Conditions

Before this scope item can be tested, the following business conditions must be met.

|  |  |
| --- | --- |
| Scope Item ID | Business Condition |
| 2OO - External Tax Audit | The business catalog SAP\_FIN\_BC\_GL\_AUDIT\_PC must be assigned to this scope item. |

# Overview Table

The External Tax Audit scope item consists of the process steps provided in the following table.

If your system administrator has enabled spaces and pages on the SAP Fiori launchpad, the homepage will only contain the essential apps for performing the typical tasks of a business role.

You can find all other apps not included on the homepage using the search bar.

If you want to personalize the homepage and include the hidden apps, navigate to your user profile and choose Settings > App Finder .

|  |  |  |  |
| --- | --- | --- | --- |
| Process Step | Business Role | App/Transaction | Expected Results |
| [Create Audit with Default Audit Structure](#unique_8) [page ] 6 | External Auditor | Auditor Direct Access - External Tax Audit (SAIS) | The cockpit transaction SAIS (for navigation in the Audit Information System Workplace) opens and allows the auditor to create a new audit with check number. |
| [Run Reports and Transactions Listed in Audit Structure](#unique_9) [page ] 7 | External Auditor | Auditor Direct Access - External Tax Audit (SAIS) | Reports and transactions are executed in display mode. Audit notes can be maintained. |
| [Display Audit Log](#unique_10) [page ] 9 | External Auditor | Auditor Direct Access - External Tax Audit (SAIS) | An audit log is maintained for each audit Audit steps can be displayed. |
| Periodic Activities |  |  |  |
| [Audit Journal](#unique_11) [page ] 10 | External Auditor | Audit Journal (F0997) | The report displays all system terminations that occur within a given time period. |
| [Tax Reconciliation Account Balance](#unique_12) [page ] 12 | External Auditor | Tax Reconciliation Account Balance (F2095) | The Account Balances for Journal Entries with Tax Codes list is created. |
| [Tax Declaration Reconciliation](#unique_13) [page ] 13 | External Auditor | Tax Declaration Reconciliation (F2096) | The Tax Boxes and Tax Codes list is created. |

# Test Procedures

This section describes test procedures for each process step that belongs to this scope item.

## Create Audit with Default Audit Structure

Test Administration

Customer project: Fill in the project-specific parts.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Test Case ID | <X.XX> | Tester Name |  | Testing Date | Enter a test date. |
| Business Role(s) |  | | | | |
| Responsibility | <State the Service Provider, Customer or Joint Service Provider and Customer> | | | Duration | Enter a duration. |

Context

In this activity, you open the Audit Information System Workplace cockpit and create an audit with default audit structure.

Procedure

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Test Step # | Test Step Name | Instruction | Expected Result | Pass / Fail / Comment |
| 1 | Log On | Log onto the SAP Fiori launchpad as an External Auditor. |  |  |
| 2 | Access the SAP Fiori App | Open Auditor Direct Access - External Tax Audit (SAIS). | The Audit Information System Workplace screen displays. |  |
| 3 | Create Audit with Default Audit Structure | In the Audit Selection section, make the following entries and choose Audit (CTRL+F2):  Audit Structure: S4H\_AUDIT\_TAX  Check Number: Any numeric value (for example, 2019)  Note For direct access, the audit structure must always be S4H\_AUDIT\_TAX. | A new audit (with audit structure and check number) is created. The system displays the message Audit S4H\_AUDIT\_TAX 2019 created. |  |

## Run Reports and Transactions Listed in Audit Structure

Test Administration

Customer project: Fill in the project-specific parts.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Test Case ID | <X.XX> | Tester Name |  | Testing Date | Enter a test date. |
| Business Role(s) |  | | | | |
| Responsibility | <State the Service Provider, Customer or Joint Service Provider and Customer> | | | Duration | Enter a duration. |

Context

In this activity, you can execute the reports and transactions defaulted from the audit structure S4H\_AUDIT\_TAX. You can also maintain audit notes, audit process status, and so on.

Procedure

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Test Step # | Test Step Name | Instruction | Expected Result | Pass / Fail / Comment |
| 1 | Log On | Log onto the SAP Fiori launchpad as an External Auditor. |  |  |
| 2 | Access App | Open Auditor Direct Access - External Tax Audit (SAIS). | The Audit Information System Workplace screen displays. |  |
| 3 | Open New Audit with Default Audit Structure | In the Audit Selection section, enter the following data and choose Execute (F8) at the bottom of the screen:  Audit Structure: S4H\_AUDIT\_TAX  Check Number: Numeric value entered in prior step, for example, 2019 | The Audit Cockpit: S4H\_AUDIT\_TAX – XXXX screen displays, showing multiple reports and transactions in the audit structure on the left-hand side of the screen. |  |
| 4 | Open Report or Transaction Listed in Audit | Select a transaction or report from the left-hand side of the screen under the Audit Structure and double-click Execute (clock icon):  As an example, if you choose Compact Document Journal, make the following entries and choose Execute:  Company Code: 1010  Fiscal Year: <fiscal year>  Ledger: <ledger> | The selected transaction or report opens. Upon execution, it returns the information needed for the audit.  For example, if you choose Compact Document Journal, the required information displays for the audit in a new session. |  |
| 5 | Maintain Audit Notes and Check Status in the Information Panel | Select a transaction or report from the left-hand side of the screen under the Audit structure. Double-click the relevant short text of the transaction or report to open an information panel in the work area on right-hand side. Make the following entries and choose Save Entry.  Check Status: Check completed with warning messages  Weighting: Additional information  Notes on Check Step (in the work area): Re-test required in two weeks | If you double-click the short text of the transaction or report, an information panel displays in the work area on right-hand side.  After saving, the Log for Check Step is updated along with date and timestamp information. |  |

## Display Audit Log

Test Administration

Customer project: Fill in the project-specific parts.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Test Case ID | <X.XX> | Tester Name |  | Testing Date | Enter a test date. |
| Business Role(s) |  | | | | |
| Responsibility | <State the Service Provider, Customer or Joint Service Provider and Customer> | | | Duration | Enter a duration. |

Context

In this activity, you can check audit notes, audit process status, and so on for each audit check number.

Procedure

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Test Step # | Test Step Name | Instruction | Expected Result | Pass / Fail / Comment |
| 1 | Log On | Log onto the SAP Fiori launchpad as an External Auditor. |  |  |
| 2 | Access App | Open Auditor Direct Access - External Tax Audit (SAIS). | The Audit Information System Workplace screen displays. |  |
| 3 | Open New Audit with Default Audit Structure | In the Audit Selection section, enter the following data and choose Execute (F8) at the bottom of the screen:  Audit Structure: S4H\_AUDIT\_TAX  Check Number: Numeric value entered in prior step, for example, 2019 | The Audit Cockpit: S4H\_AUDIT\_TAX – 2019 screen opens, showing multiple reports and transactions in the audit structure on the left-hand side of the screen. |  |
| 4 | Open Log Display for Audit | On the Audit Cockpit toolbar, choose Log Display for Audit (F5). | The Audit Information System – Log Analysis screen displays. |  |
| 5 | View Audit Log | Make the following entries and choose Execute (F8) at the bottom of the screen to get a detailed audit log:  Audit Structure: S4H\_AUDIT\_TAX  Check number: for example, 2019 | The Audit Information System – Log Display screen opens, showing all the audit activities for the audit status and notes that were saved in the prior step. |  |

## Periodic Activities

### Audit Journal

Test Administration

Customer project: Fill in the project-specific parts.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Test Case ID | <X.XX> | Tester Name |  | Testing Date | Enter a test date. |
| Business Role(s) |  | | | | |
| Responsibility | <State the Service Provider, Customer or Joint Service Provider and Customer> | | | Duration | Enter a duration. |

Context

With this app, the External\_Auditor user (with the Audit Journal app) runs various auditing reports to ensure the correctness of your journal.

Prerequisite

Key features for this report:

* Run the Compact Journal report to provide an overview of journal entries that are entered within a given time period.
* Run the Journal report to list all journal entries that are entered within a given time period, and navigate to the Manage Journal Entry app.
* Run the Display Journal Entry Changes report to show logs for changes that are made to journal entries since they are posted.
* Run the Check Multireferenced Invoices report to list invoices if they are referenced in multiple journal entries.
* Run the Check Gaps in Document Numbers report to display all gaps that occur within a given time period.
* Run the Display Update Terminations report to display all system terminations that occur within a given time period.

Procedure

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Test Step # | Test Step Name | Instruction | Expected Result | Pass / Fail / Comment |
| 1 | Log On | Log onto the SAP Fiori launchpad as an External Auditor. |  |  |
| 2 | Access the SAP Fiori App | Open Audit Journal (F0997). | a |  |
| 3 | Enter Selection Criteria | Make the following entries and choose Go:  Company Code: 1010  Fiscal Year: YYYY  Ledger: 0L for leading ledger with local GAAP | The Compact Journal report is displayed.  Note You can switch to the Journal report to see the documents per posting date. |  |
| 4 | Display Changes to Journal Entries | Choose Display Journal Entry Changes.  Check the report and go back. | The report shows logs for changes that are made to journal entries since they are posted |  |
| 5 | Check Multireferenced Invoices | Choose Check Multi-Referenced Invoices.  Check the report and go back. | The report lists all documents in which the same reference was maintained. |  |
| 6 | Check Gaps in Journal Entry Numbering | Choose Check Gaps in Journal Entry Numbering.  Check the report and go back. | The report displays all gaps that occur within a given time period. |  |
| 7 | Display Update Terminations | Choose Check Gaps in Journal Entry Numbering.  On the next page, choose Display Update Terminations.  Make the following entries:  Creation Date: <creation date>  Check the report and go back. | The report displays all system terminations that occur within a given time period.  Note The Display Update Terminations button is enabled only if there are termination errors. |  |

### Tax Reconciliation Account Balance

Test Administration

Customer project: Fill in the project-specific parts.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Test Case ID | <X.XX> | Tester Name |  | Testing Date | Enter a test date. |
| Business Role(s) |  | | | | |
| Responsibility | <State the Service Provider, Customer or Joint Service Provider and Customer> | | | Duration | Enter a duration. |

Context

In this activity, the External\_Auditor user (with the Tax Reconciliation Account Balance app) checks that the tax-relevant G/L accounts are posted with tax. Additionally, you compare if there are differences between the calculated tax and posted tax.

Procedure

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Test Step # | Test Step Name | Instruction | Expected Result | Pass / Fail / Comment |
| 1 | Log On | Log onto the SAP Fiori launchpad as an External Auditor. |  |  |
| 2 | Access the SAP Fiori App | Open Tax Reconciliation Account Balance (F2095). |  |  |
| 3 | Enter Data | Make the following entries and choose Go:  Company Code: 1010  Journal Entry: <posting document no.>  Fiscal Year: <fiscal year>  Posting Date: <date range>  Tax Code: <tax code>  G/L Account: <account number> | The Account Balances for Journal Entries with Tax Codes list is created. Look at the Difference Amount column, where the differences between Tax Amount (posted) and Calculated Tax are displayed. |  |
| 4 | Drilldown | To navigate to Information on line item level for one journal entry, choose one G/L account, then choose one Tax Code and select a Journal Entry. | When you choose the G/L account you can switch to other reports, for example, Display G/L Line Items. |  |
| 5 | Change Layout | Choose Settings.  Select the Profit Center and Business Place and choose OK. | The new columns Profit Center and Business Place display. |  |

### Tax Declaration Reconciliation

Test Administration

Customer project: Fill in the project-specific parts.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Test Case ID | <X.XX> | Tester Name |  | Testing Date | Enter a test date. |
| Business Role(s) |  | | | | |
| Responsibility | <State the Service Provider, Customer or Joint Service Provider and Customer> | | | Duration | Enter a duration. |

Context

In this activity, the External Auditor user (with the Tax Declaration Reconciliation app) checks that the tax base and reported (posted) tax per Tax code are correct. Tax code is assigned to a tax box.

Procedure

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Test Step # | Test Step Name | Instruction | Expected Result | Pass / Fail / Comment |
| 1 | Log On | Log onto the SAP Fiori launchpad as an External Auditor. |  |  |
| 2 | Access the SAP Fiori App | Open Tax Declaration Reconciliation (F2096). | The Tax Declaration Reconciliation screen displays. |  |
| 3 | Enter Data | Make the following entries and choose Go:  Company Code: for example, 1010  Tax Code: <tax code>  Posting Period: <posting period>  Fiscal Year: <fiscal year> | The Tax Boxes and Tax Codes list is created. Check the Difference Amount column, where the differences between LC tax amount (posted) and Tax Calculated are displayed. |  |
| 4 | Drilldown | Choose any of the line items to get the relevant posting document numbers. |  |  |

Typographic Conventions

|  |  |
| --- | --- |
| Type Style | Description |
| Example | Words or characters quoted from the screen. These include field names, screen titles, pushbuttons labels, menu names, menu paths, and menu options.  Textual cross-references to other documents. |
| Example | Emphasized words or expressions. |
| EXAMPLE | Technical names of system objects. These include report names, program names, transaction codes, table names, and key concepts of a programming language when they are surrounded by body text, for example, SELECT and INCLUDE. |
| Example | Output on the screen. This includes file and directory names and their paths, messages, names of variables and parameters, source text, and names of installation, upgrade and database tools. |
| Example | Exact user entry. These are words or characters that you enter in the system exactly as they appear in the documentation. |
| <Example> | Variable user entry. Angle brackets indicate that you replace these words and characters with appropriate entries to make entries in the system. |
| EXAMPLE | Keys on the keyboard, for example, F2 or ENTER. |

|  |
| --- |
|  |
| www.sap.com/contactsap |
| © 2020 SAP SE or an SAP affiliate company. All rights reserved.  No part of this publication may be reproduced or transmitted in any form or for any purpose without the express permission of SAP SE or an SAP affiliate company. The information contained herein may be changed without prior notice.  Some software products marketed by SAP SE and its distributors contain proprietary software components of other software vendors. National product specifications may vary.  These materials are provided by SAP SE or an SAP affiliate company for informational purposes only, without representation or warranty of any kind, and SAP or its affiliated companies shall not be liable for errors or omissions with respect to the materials. The only warranties for SAP or SAP affiliate company products and services are those that are set forth in the express warranty statements accompanying such products and services, if any. Nothing herein should be construed as constituting an additional warranty.  SAP and other SAP products and services mentioned herein as well as their respective logos are trademarks or registered trademarks of SAP SE (or an SAP affiliate company) in Germany and other countries. All other product and service names mentioned are the trademarks of their respective companies.  See [www.sap.com/copyright](http://www.sap.com/copyright) for additional trademark information and notices. |

