



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	14	INTERNAL CONTROLS	Effective Date	7/1/2015
Sub-section	02	Approval Audit Trail	Revision Date	3/31/2015
SAM Ref	1-6			

BACKGROUND

It is good internal controls to be able to identify who entered the transaction, made changes to the transaction and approved the transaction.

POLICIES

1. To document controls, evidence should exist to identify who entered, changed or modified and approved a transaction. This documentation may be evidenced in the system but in some instances part of the evidence could be maintained in the supporting documentation. STAR transactions often have an Approval History Timeline that indicates who entered, approved or preaudited the transaction.

PROCEDURES

Additional procedures pending.