

Guide for the auditor or read-only reviewer

Guides by job role

Documentation version 1.0
Published 17 November 2026
https://www.hesabuerp.co.ke/documentation/

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Review records, reports and history without changing anything, and what access to ask for.

Intermediate · About 15 minutes · Version 1.0 · Updated 17 November 2026

Your role

You check that the records are complete, accurate and properly authorised. You look at everything, and you change nothing.

Access

Ask the administrator to create a user with **read-only** access: the ability to **read**, **report**, **export** and **print**, but not create, edit, submit or cancel. Limit it to the companies and periods you are reviewing. See Permissions and restricting access and Example access setups.

For an outside auditor, set an end date for the user, and disable it afterwards.

What to review

Area	Where to look
Overall figures	**Trial Balance**, **Profit and Loss**, **Balance Sheet**. See Financial reports
Transactions	**General Ledger**, **Sales Register**, **Purchase Register**
Customers and suppliers	**Accounts Receivable**, **Accounts Payable**
Cash and bank	Bank reconciliation. See Bank accounts and bank reconciliation
Stock	**Stock Ledger**, **Stock Balance**
Assets	**Fixed Asset Register** and depreciation
Payroll	Salary slips and statutory reports
Tax	VAT, PAYE and withholding reports and payments. See Kenya tax overview

Audit trail

- Each document's **Activity** section shows who created and changed it, and when.
- The **Version** list and **Activity Log** show changes to records and logins. See Backups, logs and security.
- Cancelled documents stay visible. See Understanding document status.

Export evidence

Export reports to Excel or PDF from the report toolbar. See Filtering, sorting and exporting records. Keep a record of the filters you used.

Good habits

- Note document numbers for every sample you test.
- Raise queries with the accountant, in writing.
- Remember the data is confidential.

Who to ask

The accountant for explanations, the administrator for access.

Related documentation

- Permissions and restricting access
- Example access setups
- Backups, logs and security
- Financial reports