



# **LASER** **AUDIT REPORTING SYSTEM**

**Auditee Guide**

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## NOTICES

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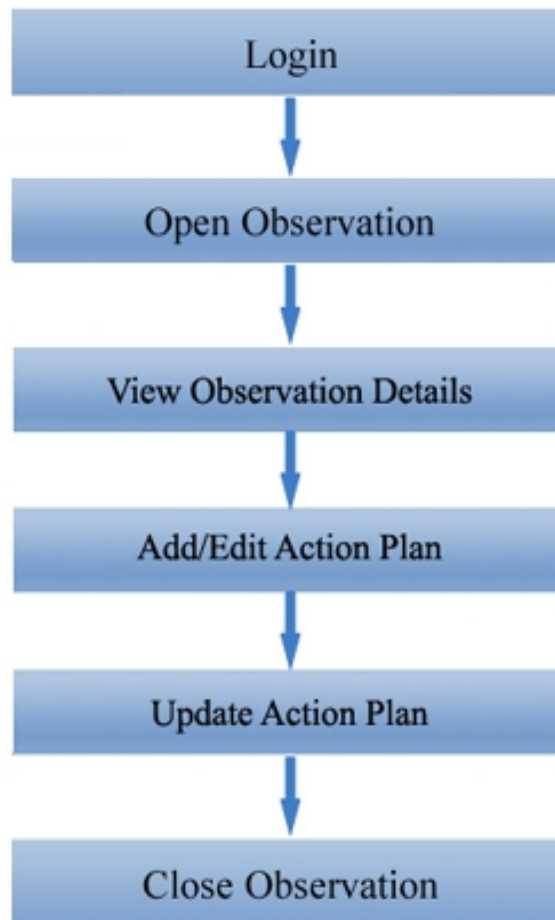
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## AUDITEE



## 1 General Details

### 1.1 Login

Follow the below mentioned steps to login into LARS:

- 1) Open Internet Explorer or any other web browser. Type the appropriate LARS URL in the address bar and press **Enter**, the following Login page will be displayed.



Figure 1.1 Login page.

- 2) Enter the appropriate **Username** and **Password** in the login box.
- 3) Click on **Login**.



- As soon as an auditor sends audit plan, respective auditee's will get their corresponding username and password at their registered email address.

### 1.2 Forgot Password

- 1) Click **Forgot Password** link, below user name.



Figure 1.2.1 Forgot password page.

2) After clicking on Forgot Password following page will be displayed.



Figure 1.2.2 Forgot password page with email address.

1) Please enter your corporate email-id and click on **SEND PASSWORD** button.

2) Password will be sent to mentioned email-id, “Password has been sent” message will be displayed.

### 1.3 My Account

1) Once the user is logged in the system he/she can change password, by clicking on **My Account** link, which is at the right side top corner of your home page.

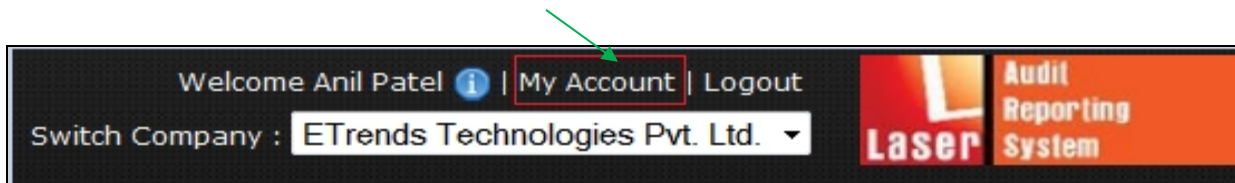


Fig 1.3 My Account link.

#### 1.3.1 Change password

After clicking My Account link change password page will be displayed as shown below:

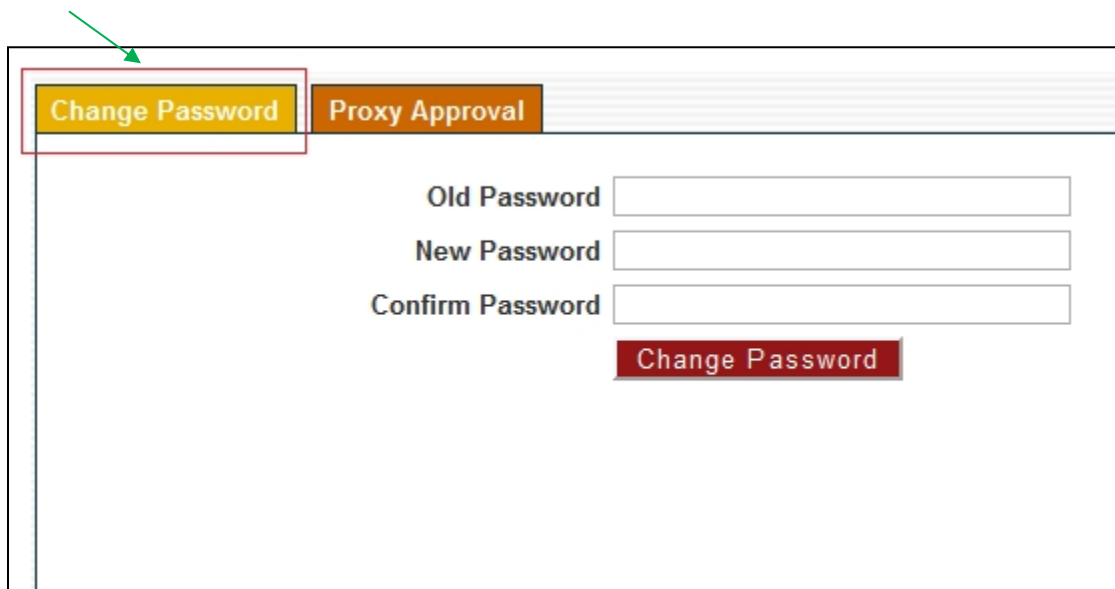


Figure 1.3.1 Change password page.

1) In case one wants to change password this option can be used.

- 2) Enter appropriate details and click on **Change Password** button.
- 3) “Password has been changed successfully” message will be displayed.

### 1.3.2 Proxy Approval

This option is available in My Account link.

- 1) If the user is going to be on leave then a proxy approval can be used using this option.

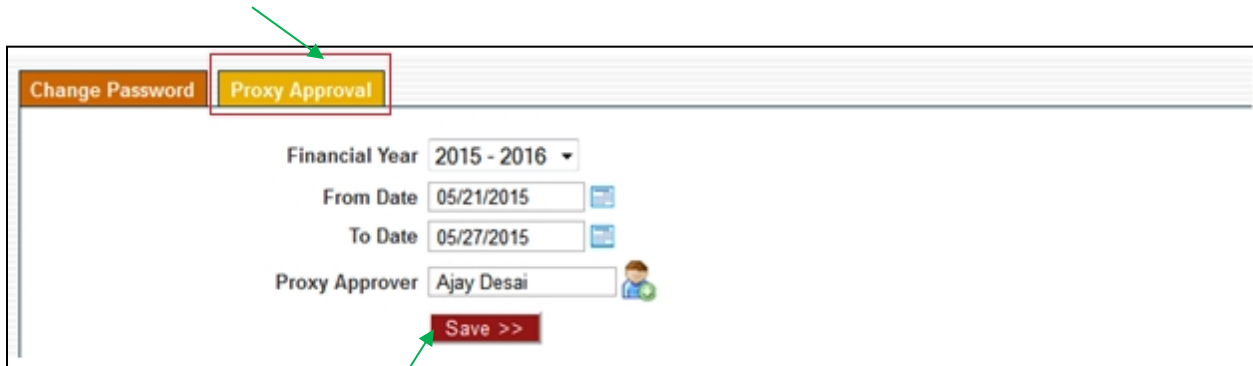


Fig 1.3.2 Proxy Approval page.

- 2) Select the Financial Year ,From and To Date and the Proxy Approver by clicking on 

And click on Save **Save >>** as shown in the screen above.

- 3) One can also update details of the Proxy Approval using Manage Proxy Approval and using the filter option to get appropriate result.



Fig 1.3.3 Manage Proxy Approval page.



## 2 How To Manage Observations

- ◆ Observations.
  - View Open observations.
  - Update Auditee Action Plan.
  - View Completed observations.

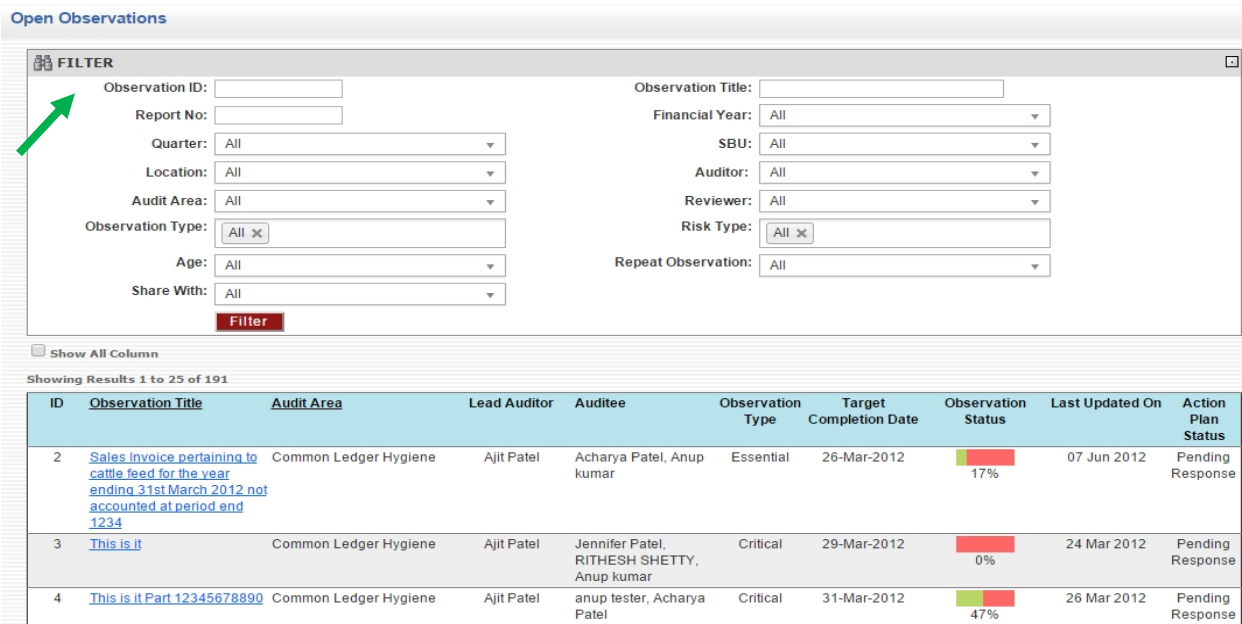
### 2.1 Observations

#### 2.1.1 Open Observation

Auditee would be able to view all the observations assigned to him.

1) Click **Observation > Open Observations**.

Open Observations page will appear as shown below:



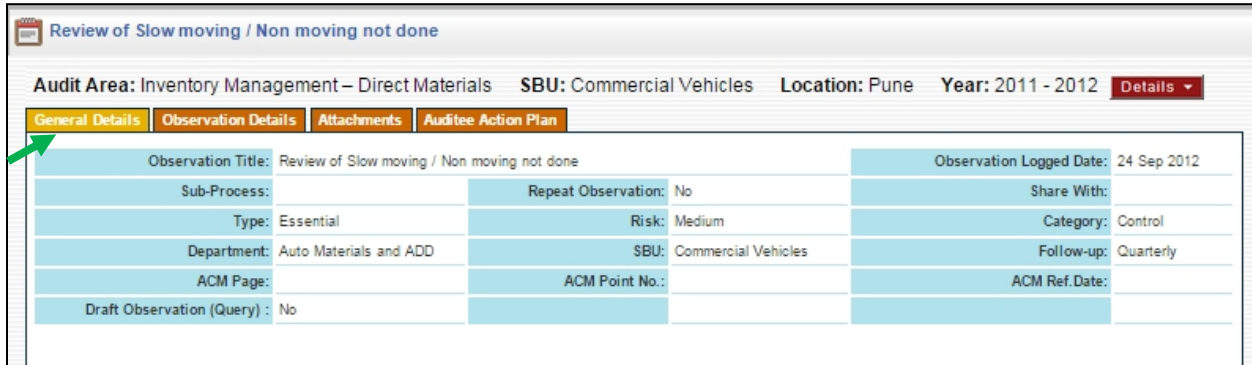
The screenshot shows the 'Open Observations' page. At the top, there is a 'FILTER' panel with various search criteria: Observation ID, Report No, Quarter, Location, Audit Area, Observation Type, Age, Share With, Observation Title, Financial Year, SBU, Auditor, Reviewer, Risk Type, and Repeat Observation. A green arrow points to the 'Filter' button. Below the filter panel, there is a 'Show All Column' checkbox and a message 'Showing Results 1 to 25 of 191'. The main content is a table with the following data:

ID	Observation Title	Audit Area	Lead Auditor	Auditee	Observation Type	Target Completion Date	Observation Status	Last Updated On	Action Plan Status
2	<a href="#">Sales Invoice pertaining to cattle feed for the year ending 31st March 2012 not accounted at period end 1234</a>	Common Ledger Hygiene	Ajit Patel	Acharya Patel, Anup kumar	Essential	26-Mar-2012	17%	07 Jun 2012	Pending Response
3	<a href="#">This is it</a>	Common Ledger Hygiene	Ajit Patel	Jennifer Patel, RITESH SHETTY, Anup kumar	Critical	29-Mar-2012	0%	24 Mar 2012	Pending Response
4	<a href="#">This is it Part 12345678890</a>	Common Ledger Hygiene	Ajit Patel	anup tester, Acharya Patel	Critical	31-Mar-2012	47%	26 Mar 2012	Pending Response

**Figure 2.1.1 Open Observations page.**

2) One can filter by selecting appropriate filter options like SBU, audit area, location, financial year, quarter, observation type, observation title, Auditor wise etc.

3) Click on name of Observation which appears in blue color under observation title. All observation details entered by auditor will be displayed to auditee in viewable mode as shown below which shows **General Details** about that observation.



**Review of Slow moving / Non moving not done**

Audit Area: Inventory Management – Direct Materials    SBU: Commercial Vehicles    Location: Pune    Year: 2011 - 2012    Details ▾

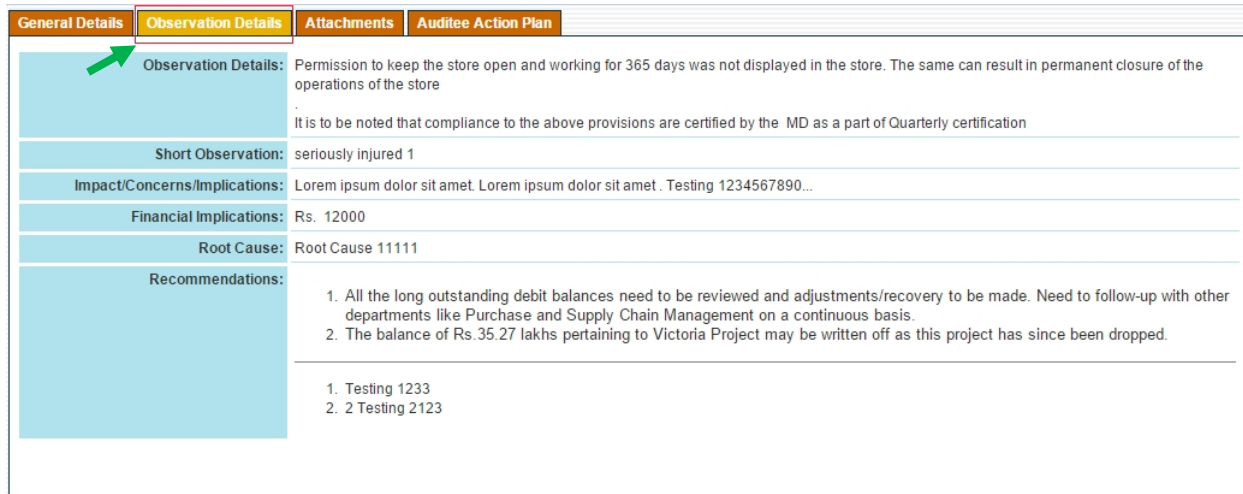
General Details    Observation Details    Attachments    Auditee Action Plan

Observation Title:	Review of Slow moving / Non moving not done	Observation Logged Date:	24 Sep 2012
Sub-Process:		Repeat Observation:	No
Type:	Essential	Risk:	Medium
Department:	Auto Materials and ADD	SBU:	Commercial Vehicles
ACM Page:		ACM Point No.:	
Draft Observation (Query) :	No	ACM Ref.Date:	
Share With:		Category:	Control
Follow-up:			Quarterly

**Figure 2.1.2 General details page.**

4) Click on **Observation Details**.

Observation details will be displayed as shown below:



General Details    **Observation Details**    Attachments    Auditee Action Plan

**Observation Details:** Permission to keep the store open and working for 365 days was not displayed in the store. The same can result in permanent closure of the operations of the store  
It is to be noted that compliance to the above provisions are certified by the MD as a part of Quarterly certification

**Short Observation:** seriously injured 1

**Impact/Concerns/Implications:** Lorem ipsum dolor sit amet. Lorem ipsum dolor sit amet. Testing 1234567890...

**Financial Implications:** Rs. 12000

**Root Cause:** Root Cause 11111

**Recommendations:**

- All the long outstanding debit balances need to be reviewed and adjustments/recovery to be made. Need to follow-up with other departments like Purchase and Supply Chain Management on a continuous basis.
- The balance of Rs. 35.27 lakhs pertaining to Victoria Project may be written off as this project has since been dropped.

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- Testing 1233
- Testing 2123

**Figure 2.1.3 Observation details page.**

5) “Attachments” tab allows auditee to view files attached by auditor.  
If auditor has given him update rights only then auditee’s are able to update attached document.



Figure 2.1.4 Attachments tab.

6) Auditee will update action plan by clicking on “Auditee Action Plan”.

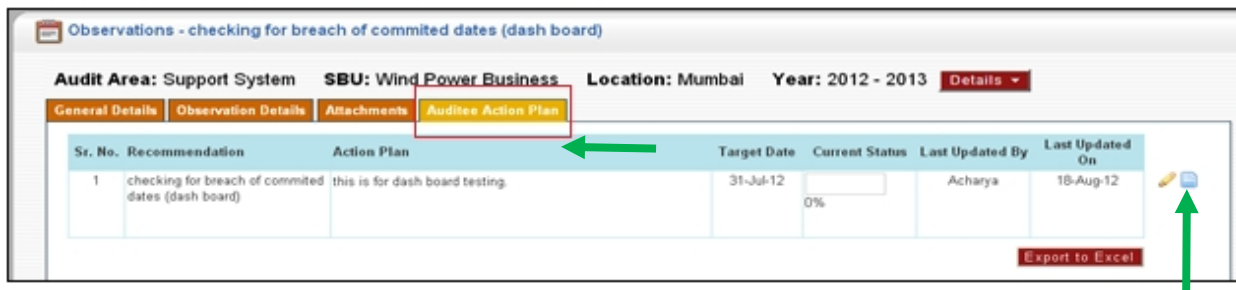


Figure 2.1.5 Auditee Action Plan page.


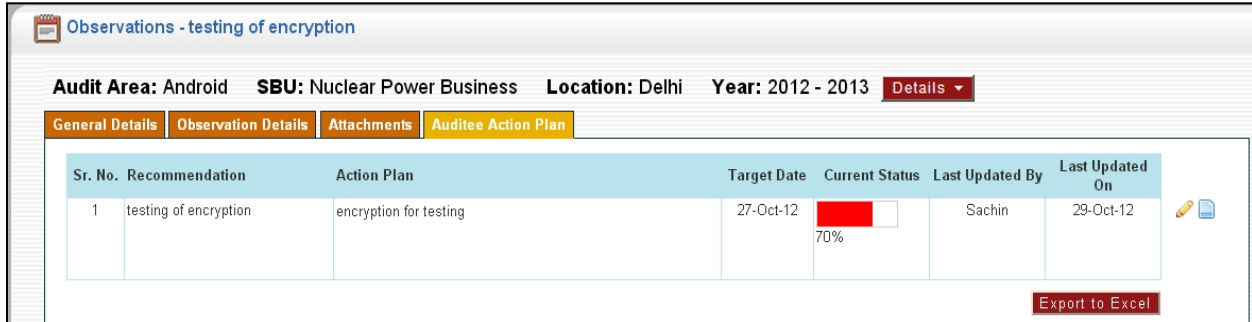
7) Click **Edit**  icon to add or update action plan.  
Following action plan page will open:



Figure 2.1.6 Update Action Plan page.

8) Add the appropriate data and update current status for observation.

9) Click “Update Action Plan” and it will appear under auditee action plan tab as shown in below image:



**Observations - testing of encryption**

**Audit Area:** Android **SBU:** Nuclear Power Business **Location:** Delhi **Year:** 2012 - 2013 [Details](#)

**General Details** **Observation Details** **Attachments** **Auditee Action Plan**

Sr. No.	Recommendation	Action Plan	Target Date	Current Status	Last Updated By	Last Updated On
1	testing of encryption	encryption for testing	27-Oct-12	<div style="width: 70%; background-color: red; height: 10px;"></div> 70%	Sachin	29-Oct-12

[Export to Excel](#)

**Figure 2.1.7 newly added action plan.**



- Auditee can create only one action plan for one recommendation.
- Lead Auditor can change current status of Auditee Action Plan only if auditee doesn't have control completion status right.
- Any value updated by auditee would be overwritten by the one which is updated by auditor.

## 2.1.2 Completed Observation

Observations that are completed and signed off by the auditor will appear in completed observation tab.

1) Click **Observations > Completed Observations**.

Completed observations page will appear:

Showing Results 1 to 5 of 5

ID	Observation Title	Audit Area	Lead Auditor	Auditee	Observation Type	Target Completion Date	Observation Status	Last Updated On
1	<a href="#">No authority Matrix Available</a>	Advertising			Routine		100%	14 Sep 2012
2	<a href="#">Reconciliation not done</a>	Die to vendors on loan			Important	27-Sep-2012	100%	25 Sep 2012
7	<a href="#">PV not Done</a>	Asset verification at Sanand and Pantnagar	Anil Patel		Critical	30-Sep-2012	100%	25 Sep 2012
17	<a href="#">Basis of arriving at scheduled rates not available</a>	Freight Management	Kamlesh Patel	Amey Joshi, Amey Joshi	Critical	25-Jul-2013	100%	04 May 2013
19	<a href="#">The cost of a 20 KVA UPS is in the range of Rs. 6 to 10 lakhs</a>	Freight Management	Kamlesh Patel	Amey Joshi	Important	26-Jun-2013	100%	04 May 2013

[Export To Excel](#) [Export To Excel \(Raw Data\)](#)

**Figure 2.1.2.1 newly added action plan.**

2) One can filter by selecting appropriate filter options like SBU, audit area, location, financial year, quarter, observation type, observation title etc.

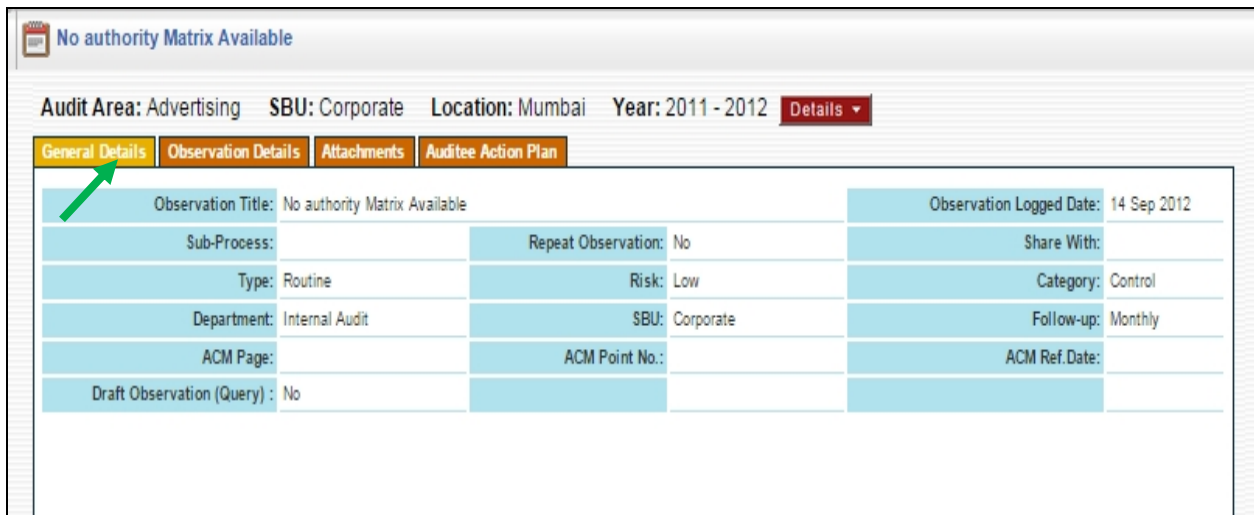
3) One can also export the details about the observation by clicking on



4) Click on name of Observation which will appear in blue color under observation title as shown in the figure above.

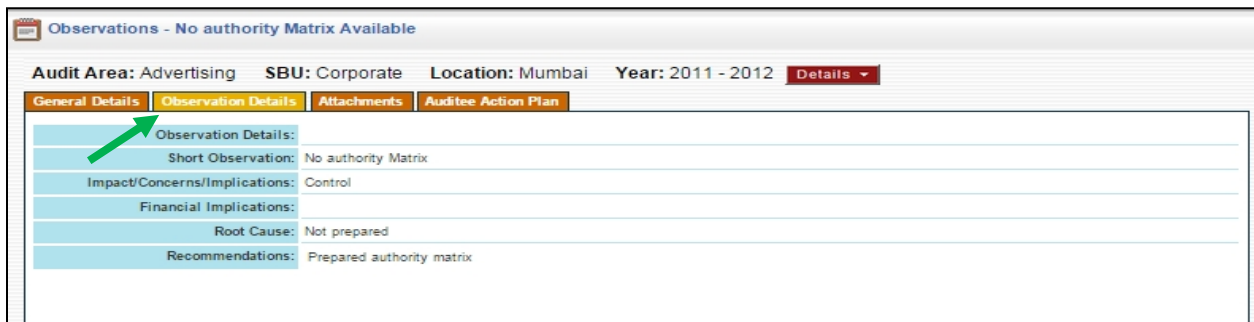
All observation details entered by auditor will be displayed to auditee in viewable mode as shown below.

5) General Details:



**Figure 2.1.2.2 General Details page of Completed Observation.**

6) Click Observation Details:



**Figure 2.1.2.3 Observation Details page of Completed Observation.**

7) Auditee Action Plan:

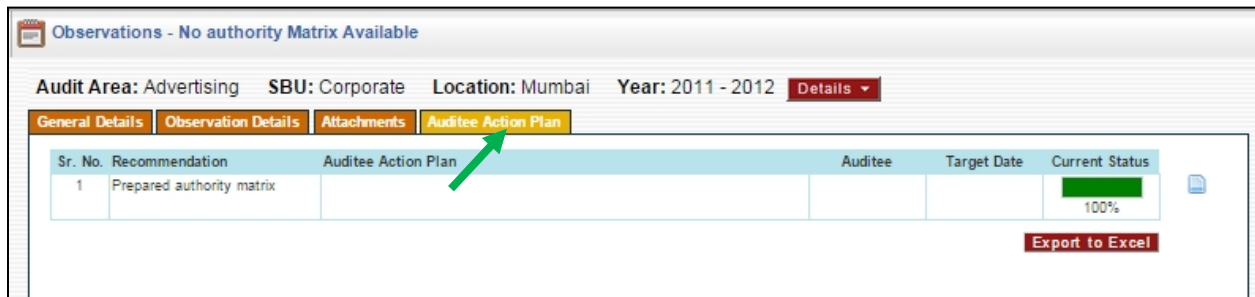



Figure 2.1.2.4 Audit Action Plan page.

8) Action:

One can view the report for an observation, by clicking on  file icon.

The following modal window would be opened.

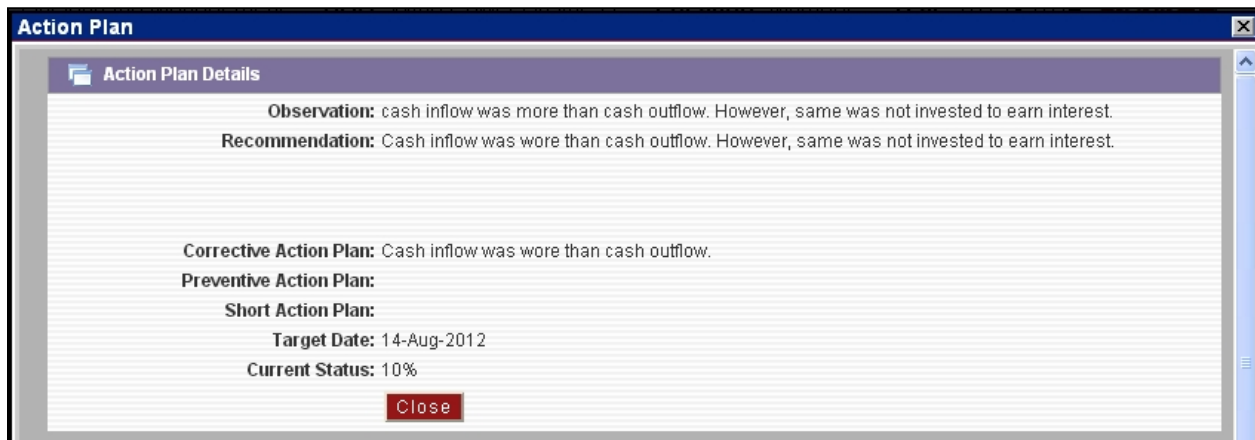
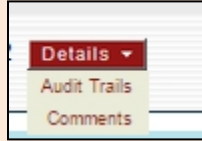
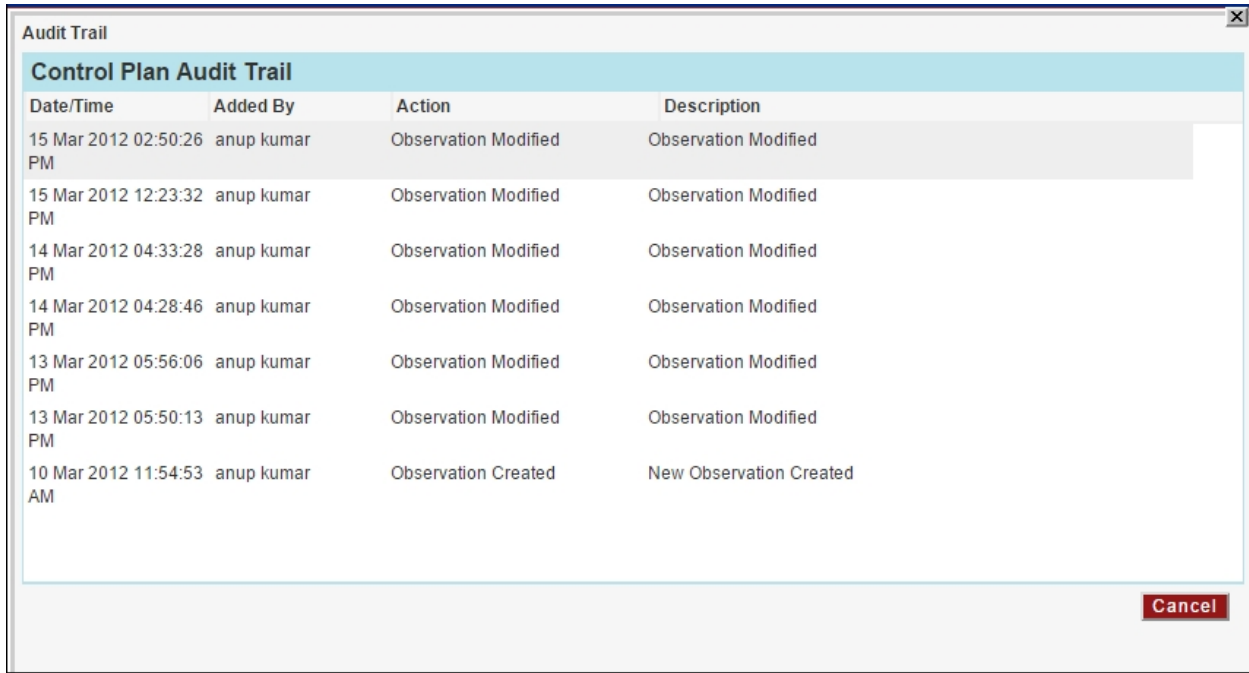


Figure 2.1.2.5 Audit Action Plan Details page.

- One can also check the Audit Trails and put the necessary comments if required using Details option



After clicking on Audit Trails following screen will be displayed

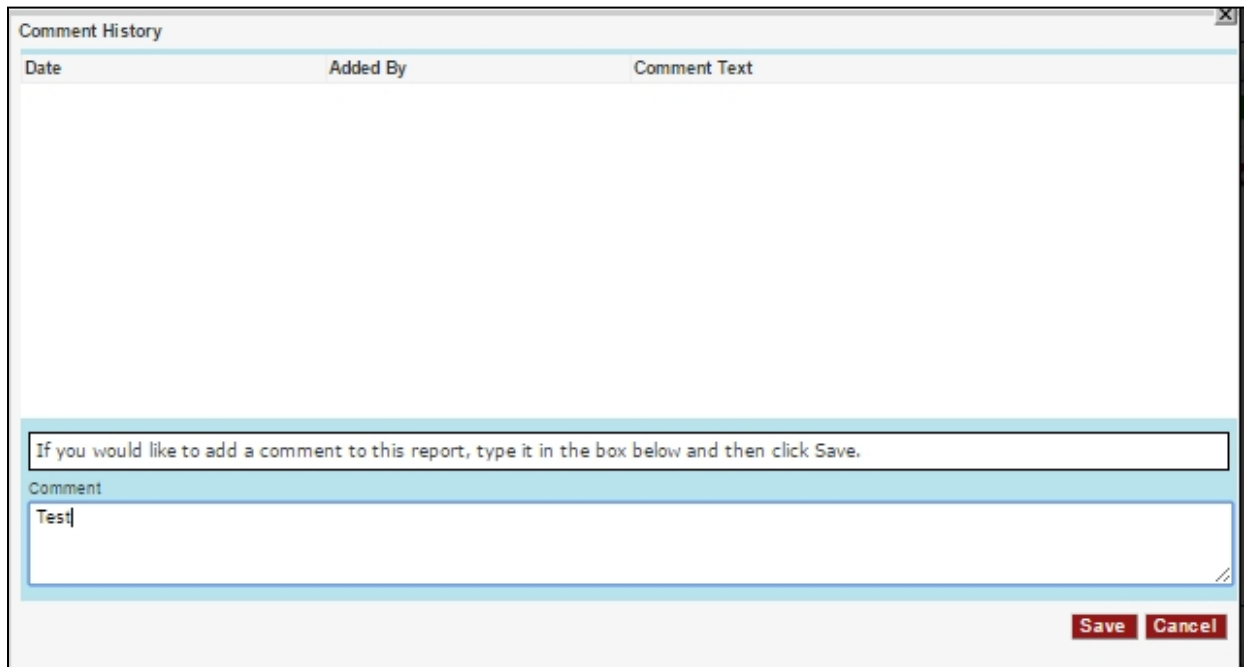


Control Plan Audit Trail				
Date/Time	Added By	Action	Description	
15 Mar 2012 02:50:26 PM	anup kumar	Observation Modified	Observation Modified	
15 Mar 2012 12:23:32 PM	anup kumar	Observation Modified	Observation Modified	
14 Mar 2012 04:33:28 PM	anup kumar	Observation Modified	Observation Modified	
14 Mar 2012 04:28:46 PM	anup kumar	Observation Modified	Observation Modified	
13 Mar 2012 05:56:06 PM	anup kumar	Observation Modified	Observation Modified	
13 Mar 2012 05:50:13 PM	anup kumar	Observation Modified	Observation Modified	
10 Mar 2012 11:54:53 AM	anup kumar	Observation Created	New Observation Created	

Cancel

Figure 2.1.2.6 Audit Trails page.

After clicking on comments under Details dropdownlist following screen is displayed



Date	Added By	Comment Text
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If you would like to add a comment to this report, type it in the box below and then click Save.

Comment

Test

Save Cancel

**Figure 2.1.2.7 Comments page.**

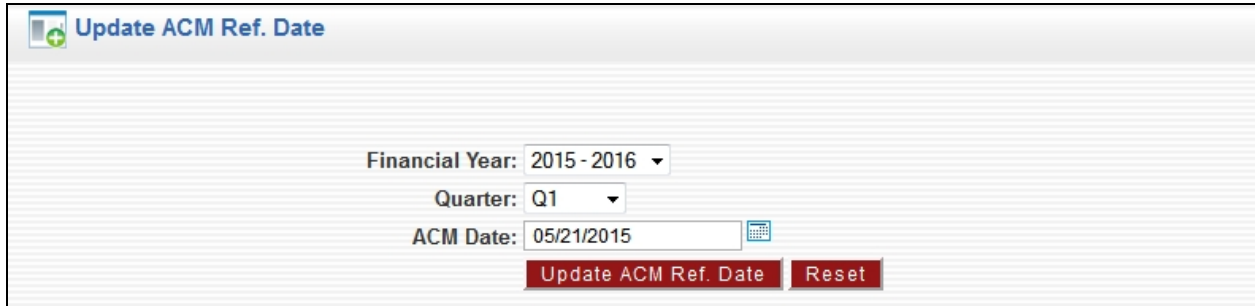
User needs to enter the comments if any and click on save.

### 2.1.3 Update ACM Ref.Date

1) To update ACM Ref.Date we need to go through Observations>ACM Ref.Date

2) After clicking on ACM Ref.Date following screen would be displayed






Update ACM Ref. Date

Financial Year: 2015 - 2016 ▾

Quarter: Q1 ▾

ACM Date: 05/21/2015 

Update ACM Ref. Date Reset

**Figure 2.1.3 Update ACM Ref.Date page.**

3) Select the required Financial year and Quarter and select the ACM date and click on **Update ACM Ref. Date** the Date will be updated for that quarter.