Substantiation file requirements – journals

| **Information required** | Responsibility | Completed | Reference |
| --- | --- | --- | --- |
| The types of journals that can be entered in to the accounting system, including an explanation of what each journal type is used for. |  |  |  |
| If short codes are used to identify journal in the accounting system, then an explanation of what these stand for. |  |  |  |
| A listing of all journals processed for the year. |  |  |  |
| A listing of all users who can record journal entries and other adjustments. A listing of usernames is also required if the reports used will refer to user names. |  |  |  |