

RAITES-ai.tech

Revenue and Audit Insights Tracking Enabled System

System Overview & User Guide

| | |
|----------------------|---|
| Product | RAITES — Revenue & Audit Insights Tracking Enabled System |
| Platform | raites-ai.tech |
| Audience | Super Admins, Admins, Auditors |
| Document Type | System Overview & Module Reference |
| Version | 1.0 — March 2026 |

1. Executive Summary

RAITES (Revenue and Audit Insights Tracking Enabled System) is a comprehensive, role-based audit management platform designed to digitise and streamline the entire tax audit lifecycle. Built for tax authorities and revenue agencies, RAITES connects Super Admins, Admins, and Auditors through a single intelligent platform that manages every phase of an audit — from initial assignment through queries, notices, position papers, assessments, and tax collection.

Platform Vision

"A unified audit intelligence hub — empowering tax administrators with real-time oversight, data-driven compliance monitoring, and end-to-end audit traceability from assignment to collection."

RAITES addresses the critical challenges in manual audit management: fragmented workflows, inconsistent record-keeping, missed deadlines, and limited visibility into audit progress. By centralising all audit activity in a structured, role-governed platform, it delivers measurable improvements in compliance oversight, auditor productivity, and revenue collection outcomes.

2. User Roles & Access Levels

RAITES operates on a three-tier role hierarchy, with each level having defined access privileges and responsibilities:

| Feature | Description |
|--------------------|---|
| Super Admin | Full system access — manages all profiles (admins + auditors), master data, dashboards, all audit modules, reports, and system settings. The highest authority level in the system. |
| Admin | Manages auditor profiles, oversees audit assignments, monitors queries/notices/position papers/assessments, approves closure requests and extension requests. Cannot manage other admin profiles. |
| Auditor | Manages assigned audits — initiates audits, raises queries and notices, issues position papers and assessment reports, records tax collections, logs daily hours, and coordinates via memos. |

3. Login & Authentication

All users — Super Admins, Admins, and Auditors — access RAITES through a secure, credential-based login. Upon entering valid credentials, users are directed to their role-specific dashboard.

Screen: Login Page

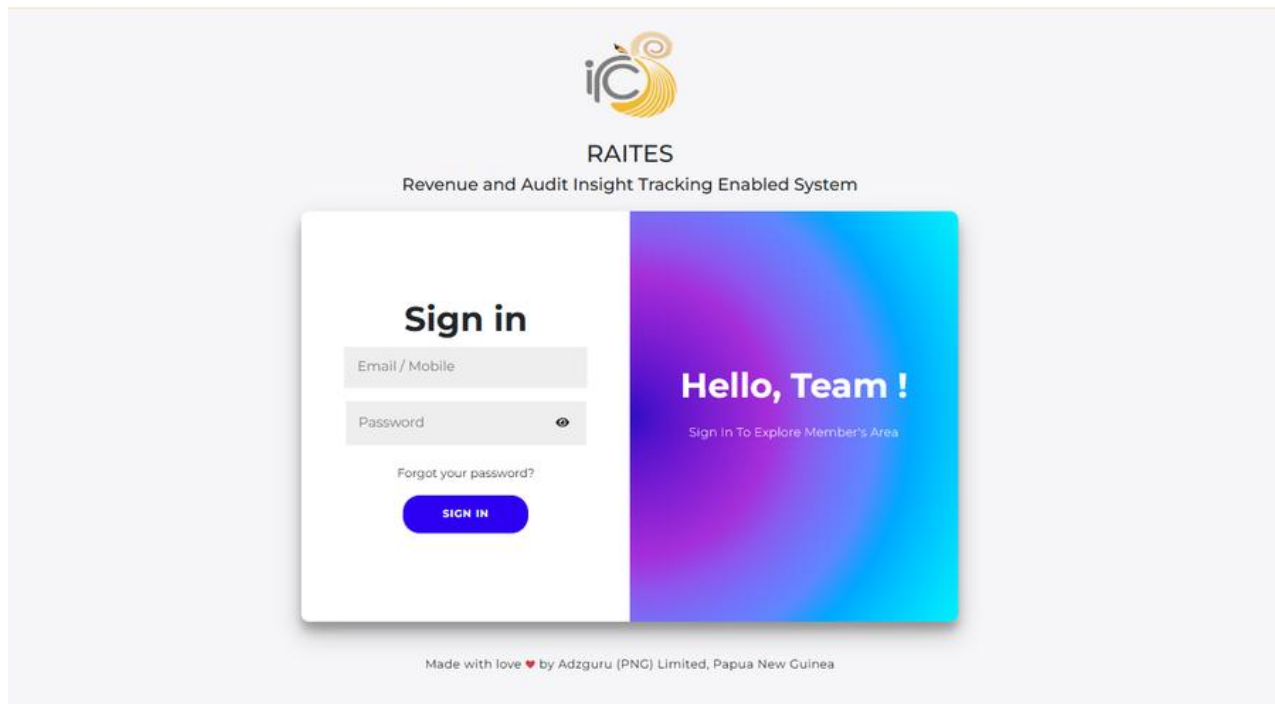


Fig 3.1 — Login screen: users enter their credentials to access the RAITES platform

PART A: SUPER ADMIN & ADMIN MODULES

4.1 User Profile Module

The User Profile Module, exclusively accessible to Super Admins and Admins, provides a centralised platform for managing auditor and admin profiles. This module enables efficient handling of user information, ensuring accurate records for each user within the system.

| Feature | Description |
|--|---|
| Role-Based Profile Management | Super Admins manage both auditor and admin profiles; Admins can only manage auditor profiles — enforcing a clear security separation. |
| Auditor Profile Creation | Create complete auditor profiles capturing department, designation, name, contact information, and login credentials. |
| Admin Profile Creation | Super Admins exclusively create and manage admin profiles, setting role permissions and access levels. |
| Contact & User Info Management | Detailed fields for contact information and user-specific details, providing a comprehensive view of each user's role and responsibilities. |
| Department & Designation Master | Super Admins manage master data for departments and designations, keeping organisational classifications consistent across all profiles. |

Screen: User Profile Management

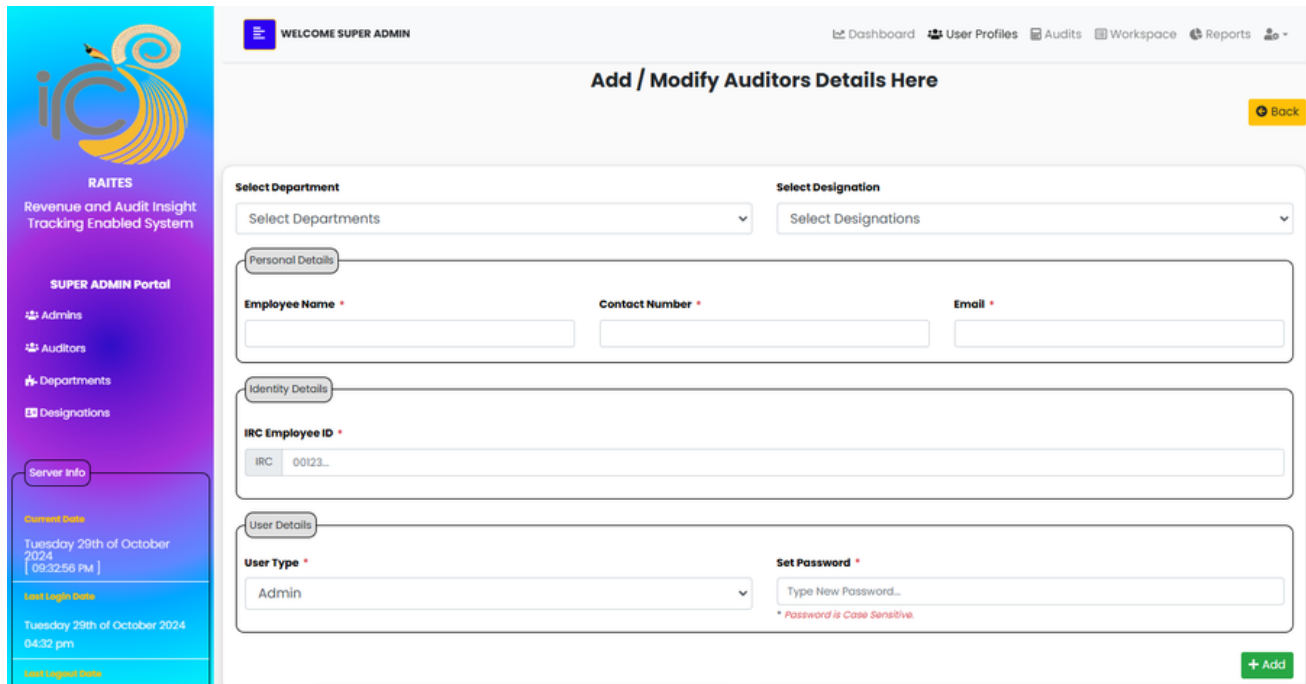


Fig 4.1a — User Profile Module: auditor and admin profile management interface

4.2 Super Admin & Admin Audit Dashboard

The Audit Dashboard provides a comprehensive, real-time overview of audit progress and tax collection analytics. It consolidates key metrics for Super Admins and Admins to enable effective monitoring and data-driven decision-making.

| Feature | Description |
|---|--|
| Tax Collection Analysis | Detailed analysis of tax collection for the last audited year to assess performance trends. |
| Year-on-Year Comparison | Visualises tax collection data across multiple years to identify growth patterns and variances. |
| Industry-Specific Tax Collection | Breaks down tax collection by industry, highlighting the contribution of each sector. |
| Tax Collection by Tax Type | Displays collection data categorised by different tax types for insight into specific revenue streams. |
| Audit Status Overview | Real-time monitoring of ongoing audit statuses and progress. |
| Completed Audit Status | Summary of completed audits, tracking closure rates and timelines. |
| Industry-Wise Audit Analysis | Cross-industry audit trends and compliance level analysis. |
| Query Resolution Status | Tracks resolved and unresolved queries industry-wise for transparency. |
| Tax Claimed vs. Received | Compares claimed taxes against received payments, highlighting discrepancies and recovery performance. |

Screen: Admin & Super Admin Audit Dashboard

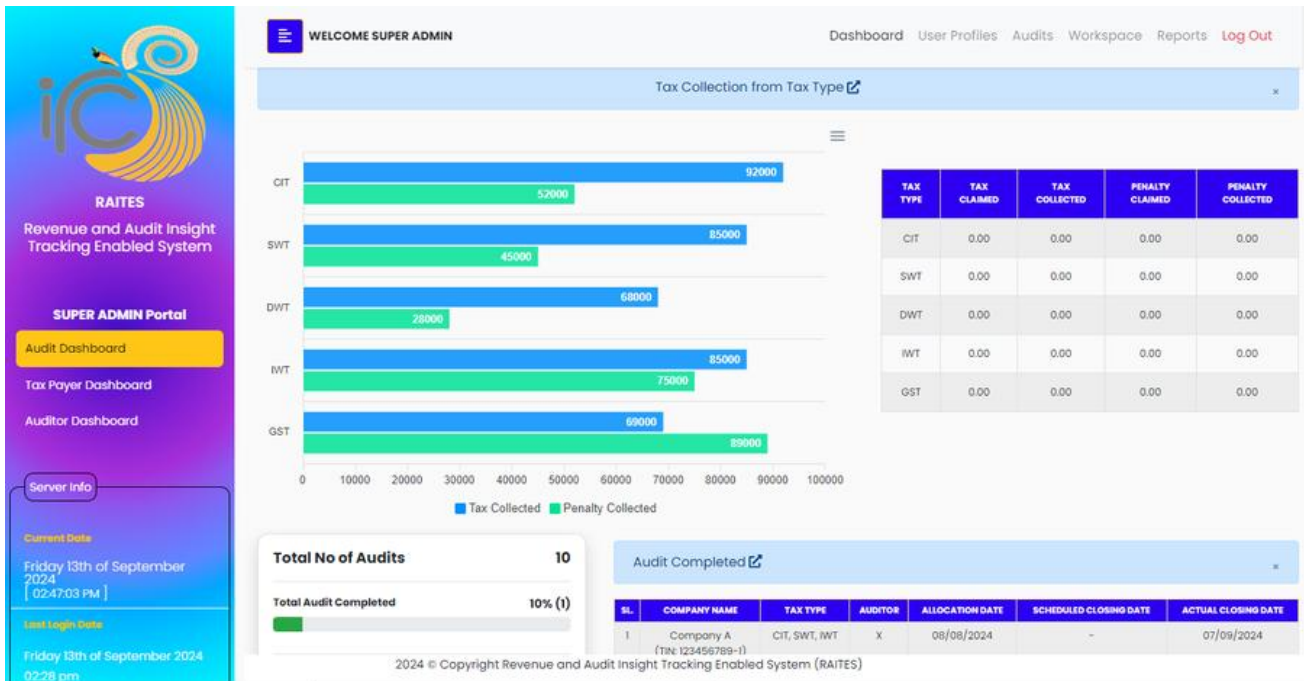


Fig 4.2a — Audit Dashboard: consolidated tax collection analytics and audit metrics overview

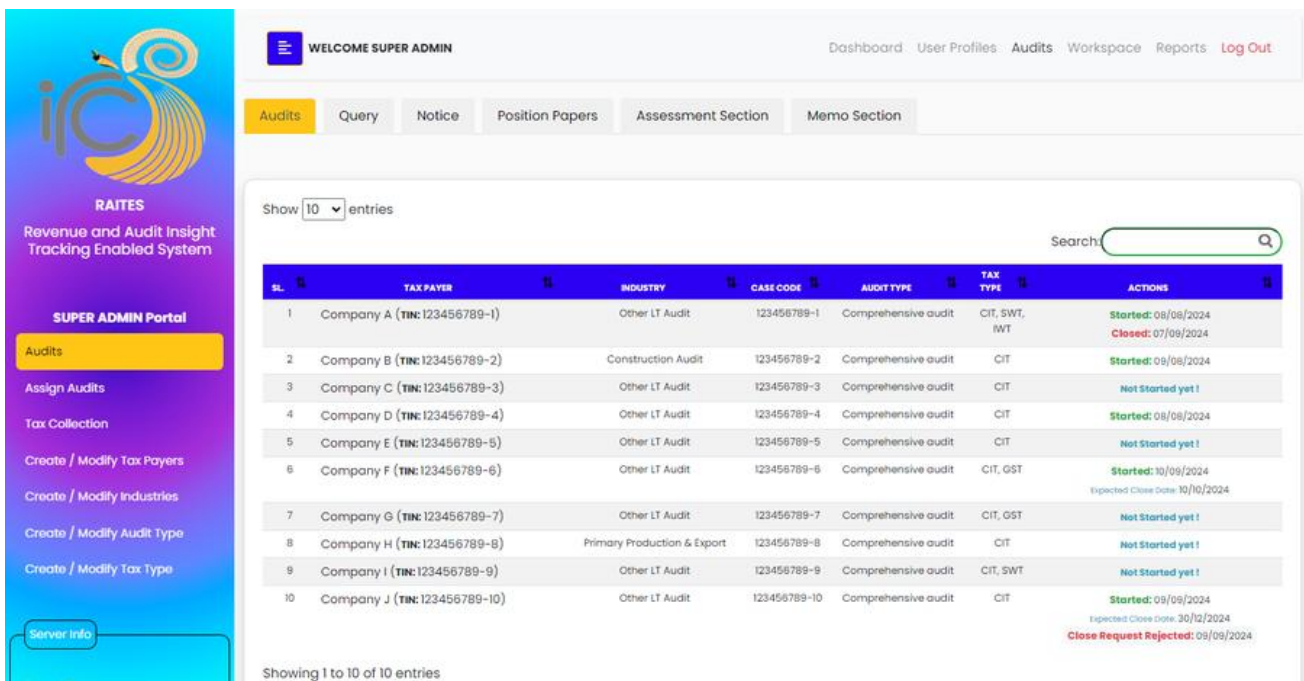


Fig 4.2b — Dashboard (continued): year-on-year tax collection and industry-wise audit analysis

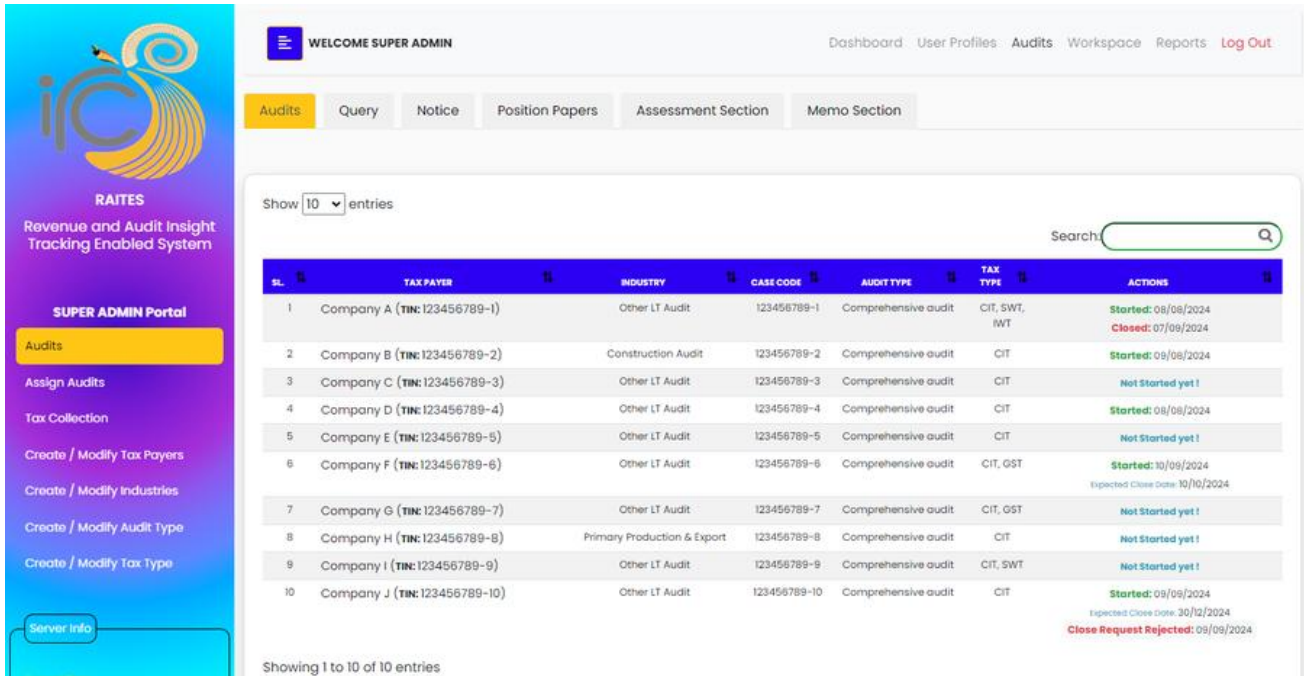


Fig 4.2c — Dashboard: query resolution status and tax claimed vs. received comparison

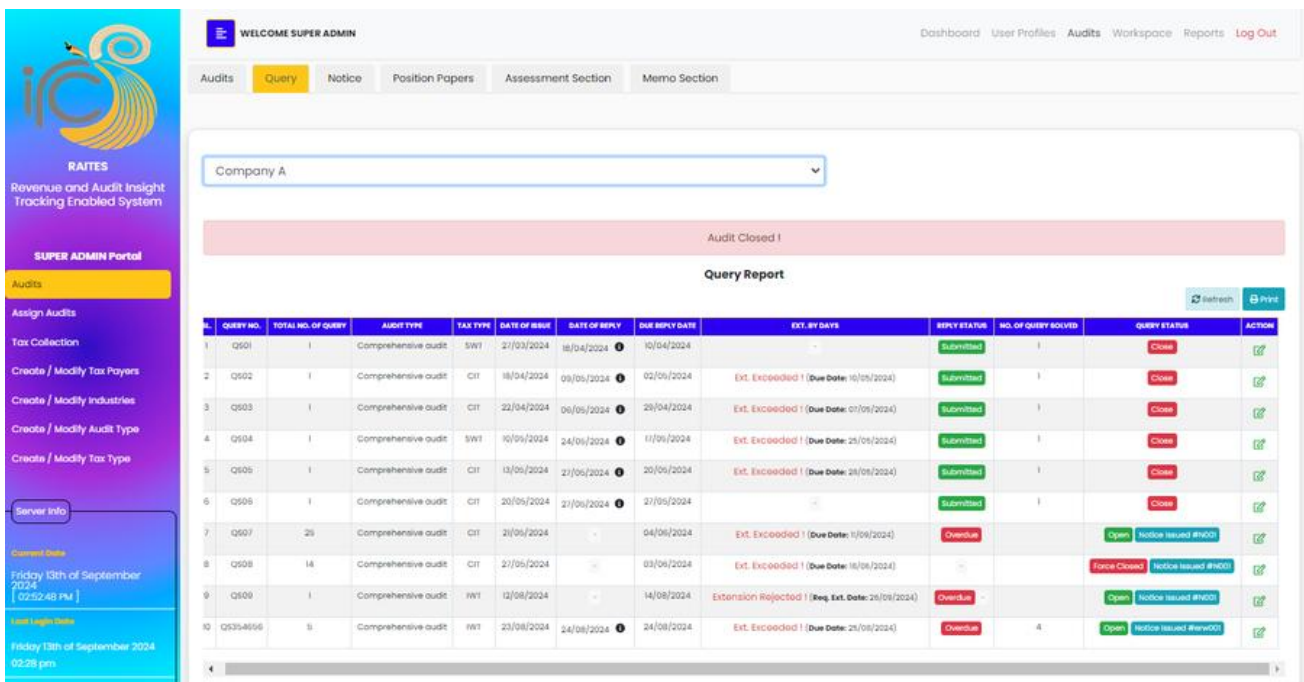


Fig 4.2d — Dashboard: audit timeline details showing start, end, and expected closure dates

4.3 Super Admin & Admin Audit Module

The Admin Audit Module is the central command panel for monitoring and managing all active and inactive audits. It provides Super Admins and Admins with comprehensive visibility into every audit's lifecycle, from status and timeline to closure approvals.

| Feature | Description |
|----------------------------------|--|
| Audit Status Management | View all audits with quick access to their progress and status indicators. |
| Detailed Audit Insights | In-depth information including taxpayer details, industry classification, case codes, and audit types. |
| Tax Type Overview | Organises audits by tax type for focused compliance area monitoring. |
| Audit Timeline Management | Tracks start dates, end dates, and expected completion dates to enforce schedule adherence. |
| Audit Closure Requests | Reviews and approves auditor-submitted audit closure requests, simplifying the finalisation process. |

Screen: Admin Audit Module

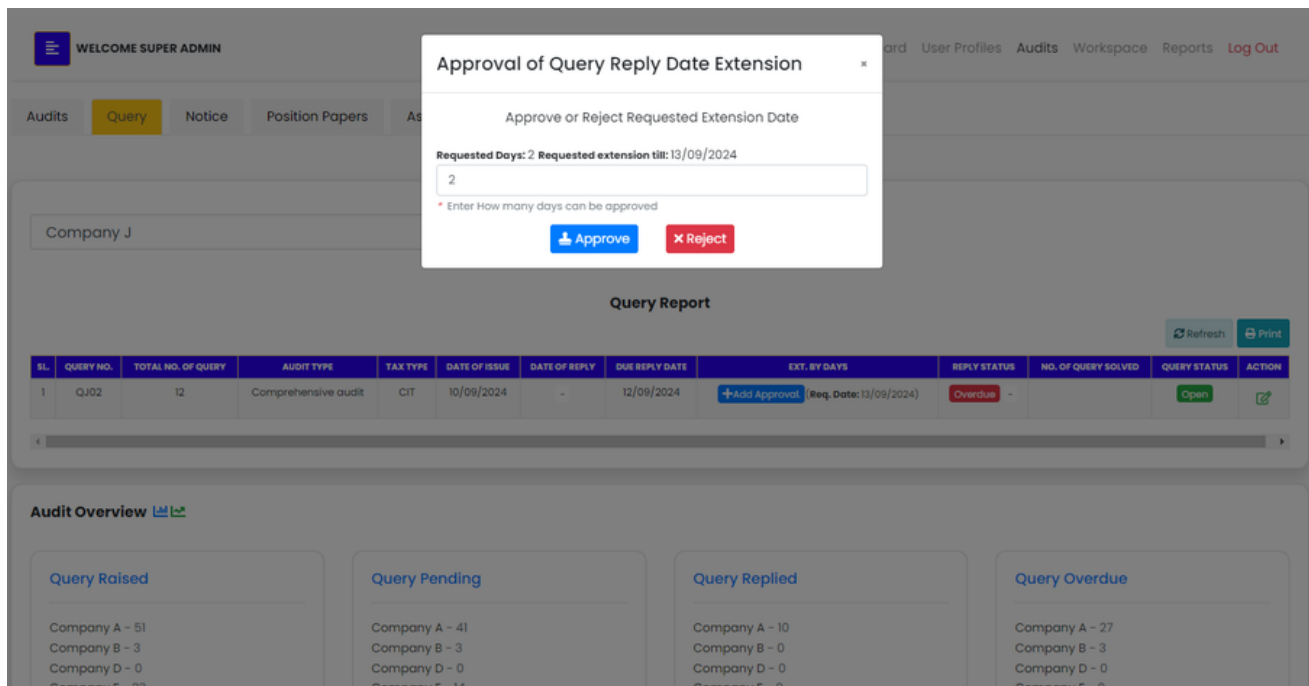


Fig 4.3a — Admin Audit Module: centralised view of all active and inactive audits with status indicators

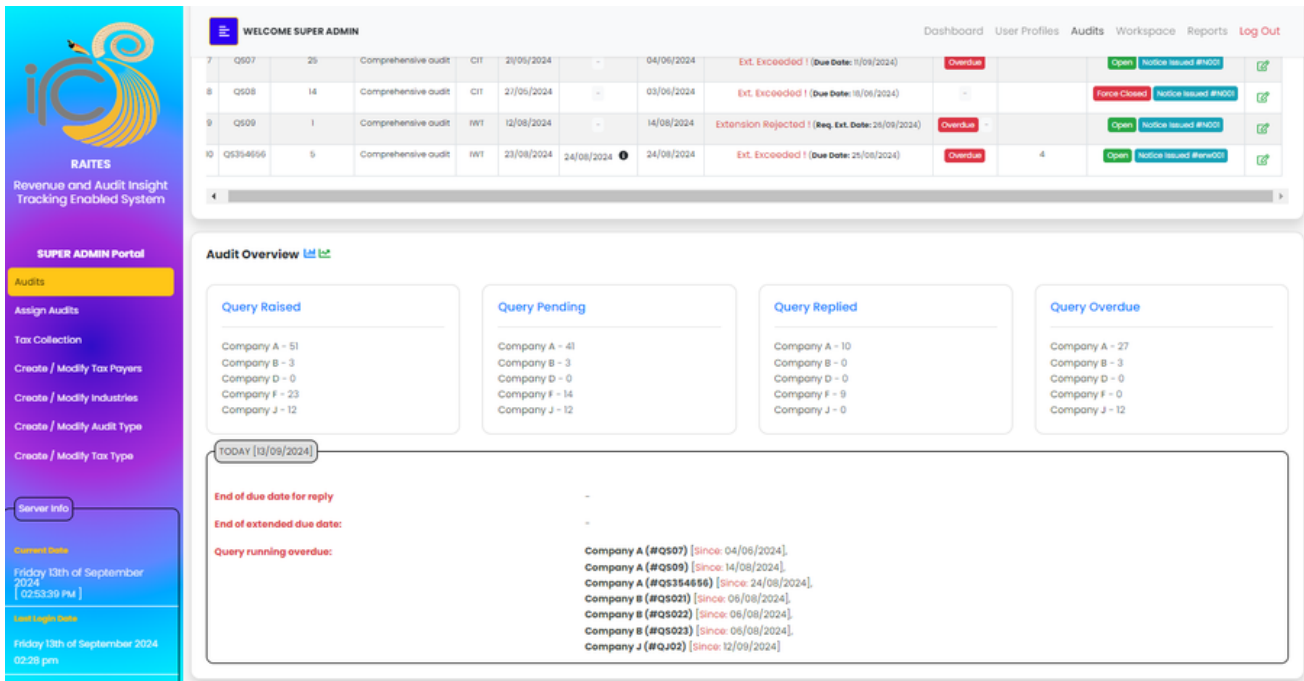


Fig 4.3b — Audit Module: detailed audit insights, tax type organisation, and timeline management

4.4 Super Admin & Admin Query Module

The Query Module serves as a centralised system for managing and tracking all queries issued to taxpayers. It provides Super Admins and Admins with detailed oversight of query handling, response timelines, and escalation processes.

| Feature | Description |
|---------------------------------------|---|
| Comprehensive Query Management | All queries in one view — issue date, due date, days remaining, and full query details. |
| Response Tracking | Tracks reply submissions with partial response support, recording each entry's history. |
| Progress Monitoring | Displays current query stage (Partially Replied, Overdue, Submitted) and date extension status. |
| Extension Request Handling | Admins and Super Admins approve or reject auditor-raised extension requests. |
| Compliance Oversight | Manages query stages, deadlines, and response quality to ensure regulatory compliance. |

Screen: Admin Query Module

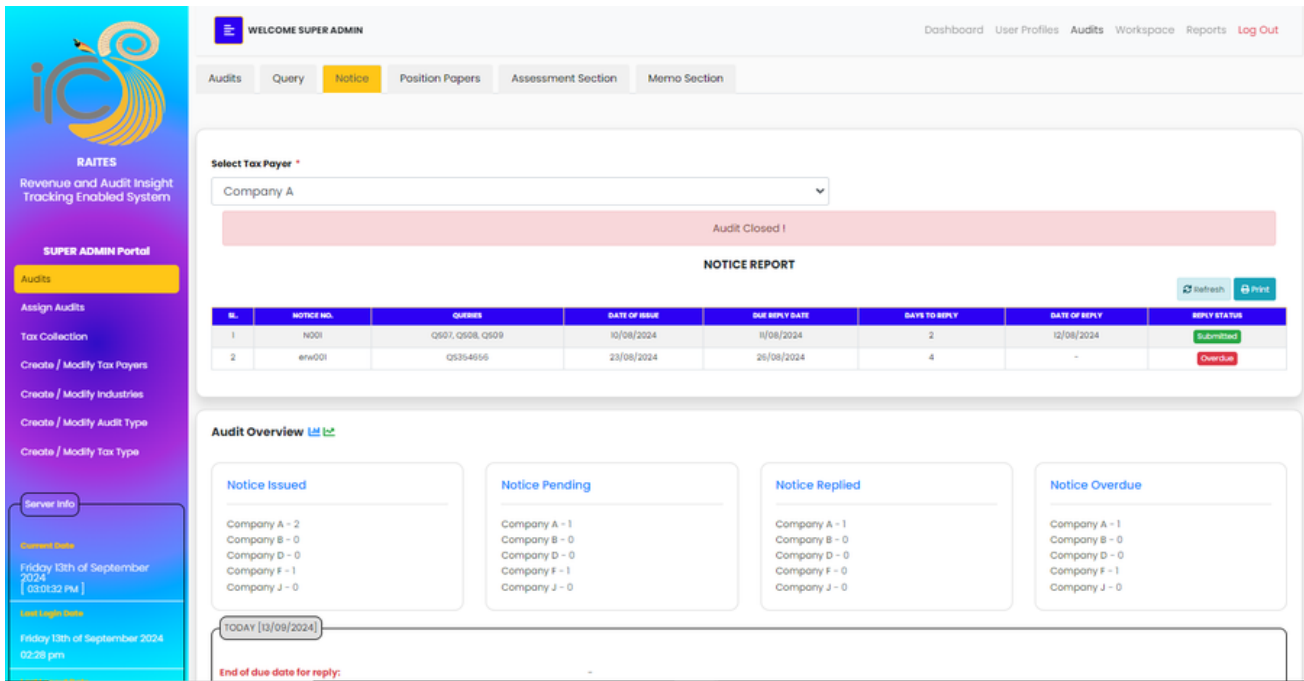


Fig 4.4a — Admin Query Module: centralised query tracking with status, due dates, and extension management

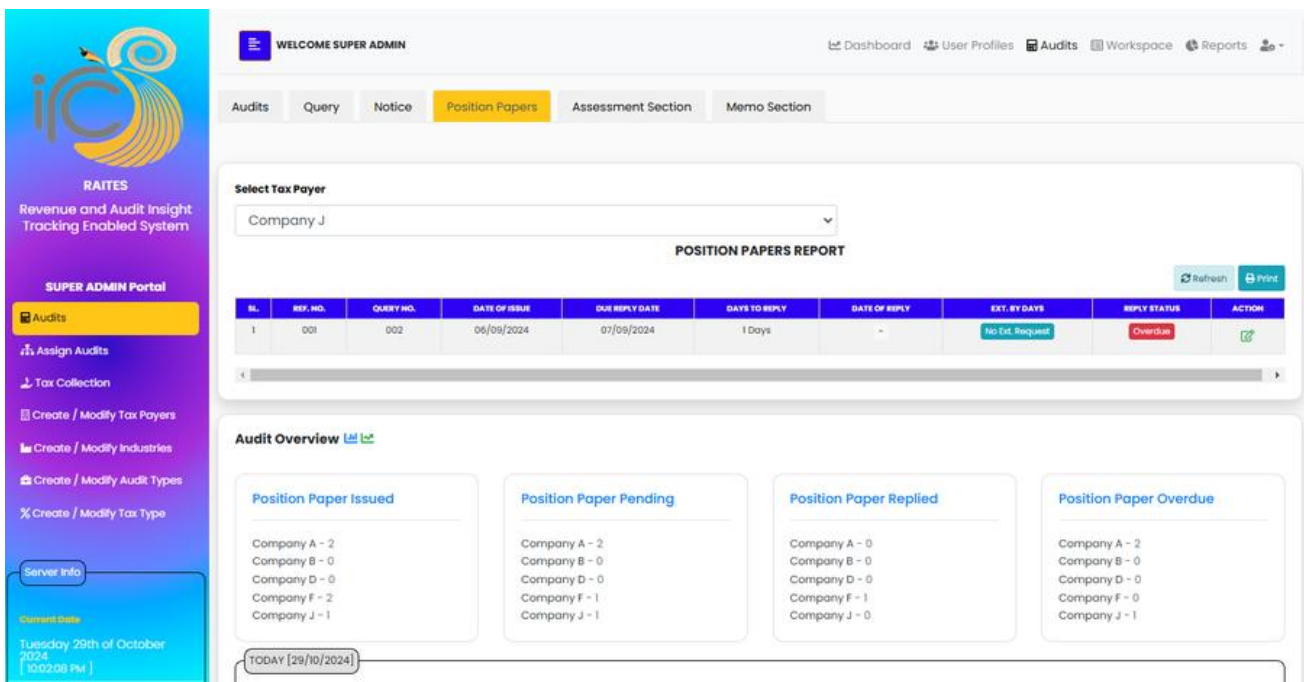


Fig 4.4b — Query Module: extension request handling and compliance oversight panel

4.5 Super Admin & Admin Notice Module

The Notice Module provides a centralised platform for managing all notices issued to taxpayers who have failed to respond to queries within stipulated deadlines. It ensures transparency and accountability in the escalation process.

| Feature | Description |
|--|---|
| Comprehensive Notice Management | All notices centralised with detailed insights — reasons for issuance and associated query details. |

| Feature | Description |
|-----------------------------|---|
| Notice Status Tracking | Monitors status of each notice: replied, overdue, or pending. |
| Response Oversight | Manages and tracks responses to notices, ensuring taxpayer compliance. |
| Enhanced Compliance Control | Improves transparency in the notice process, helping admins manage overdue responses effectively. |

Screen: Admin Notice Module

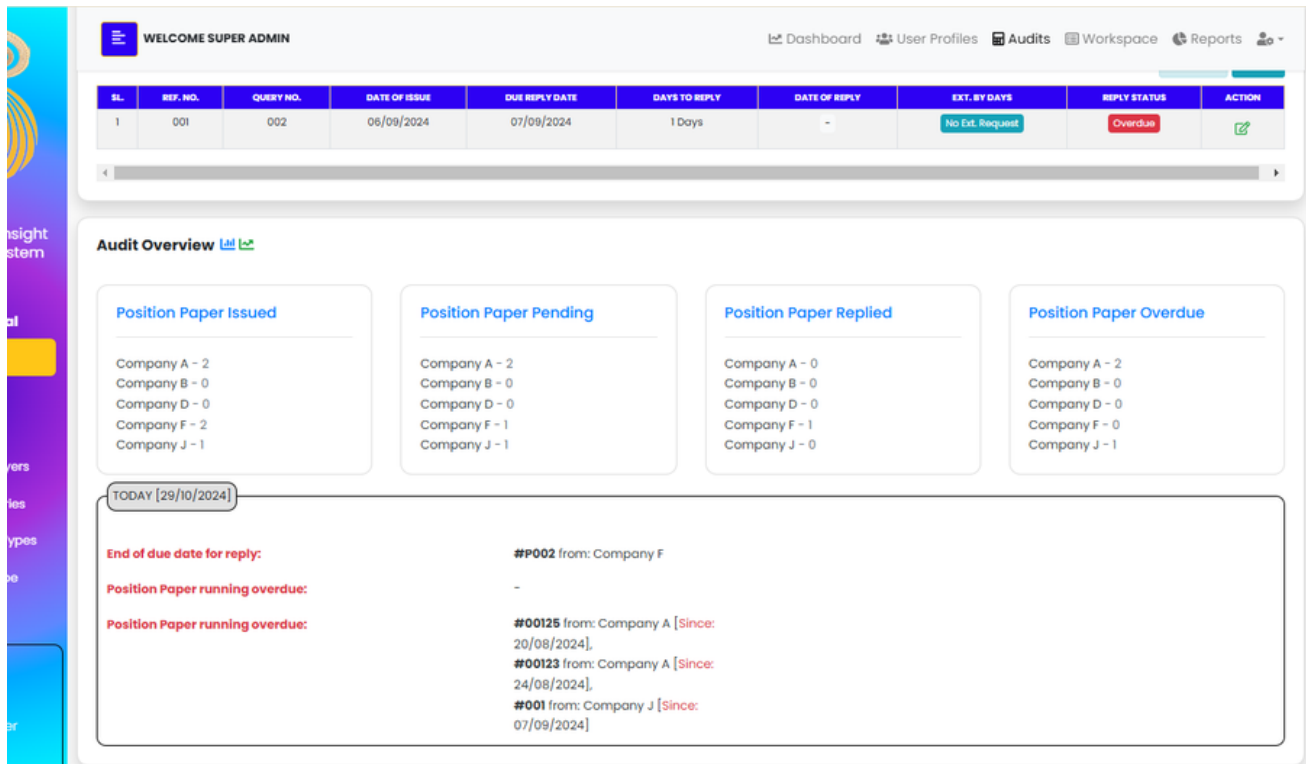


Fig 4.5 — Admin Notice Module: centralised notice tracking with status and response management

4.6 Position Paper Module

The Position Paper Module enables Super Admins and Admins to manage all aspects of position papers — tracking submission timelines, reviewing extension requests, and maintaining compliance oversight throughout the position paper stage.

| Feature | Description |
|---------------------------|--|
| Position Paper Management | View and manage all position papers, including initial submission dates, due dates, and timeline changes. |
| Extension Request Review | Review and respond to date extension requests with flexibility to approve the requested period or adjust it (e.g., approve 5 days when 10 were requested). |
| Compliance Monitoring | Overview of position paper stages, deadlines, and response quality. |
| Detailed Tracking Board | Tracks all activity with alerts for upcoming deadlines and pending extension requests. |

Screen: Admin Position Paper Module

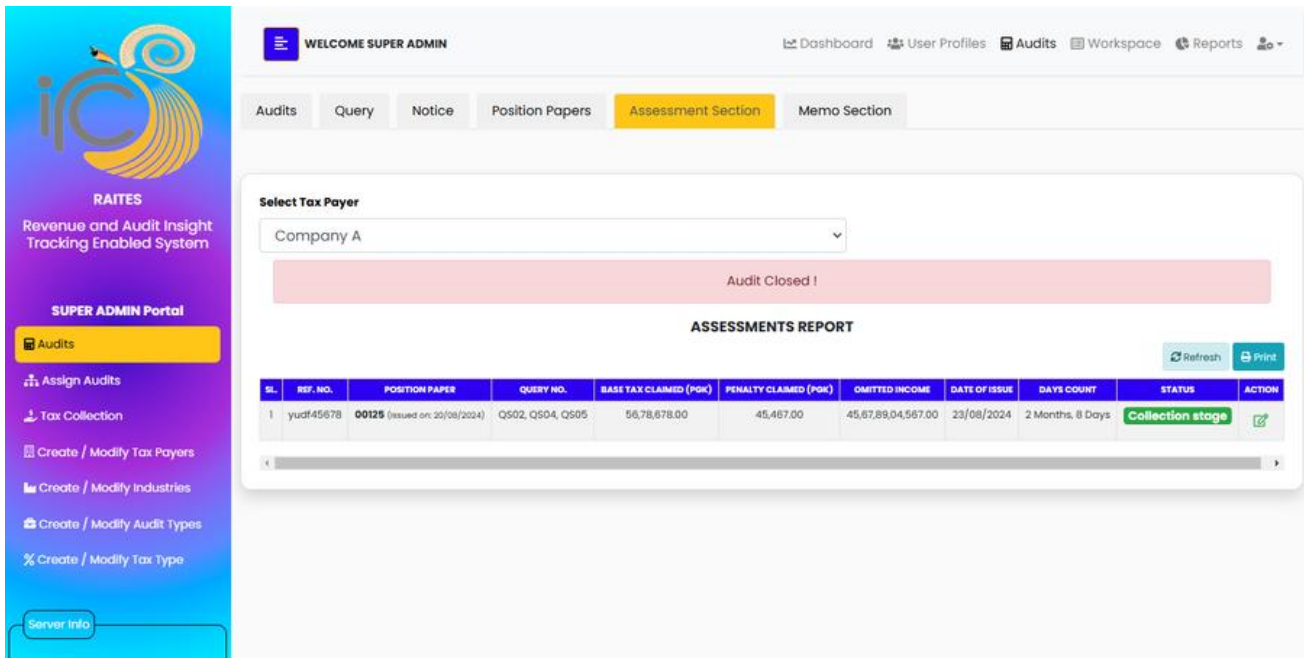


Fig 4.6a — Position Paper Module: submission tracking, extension request management, and compliance overview

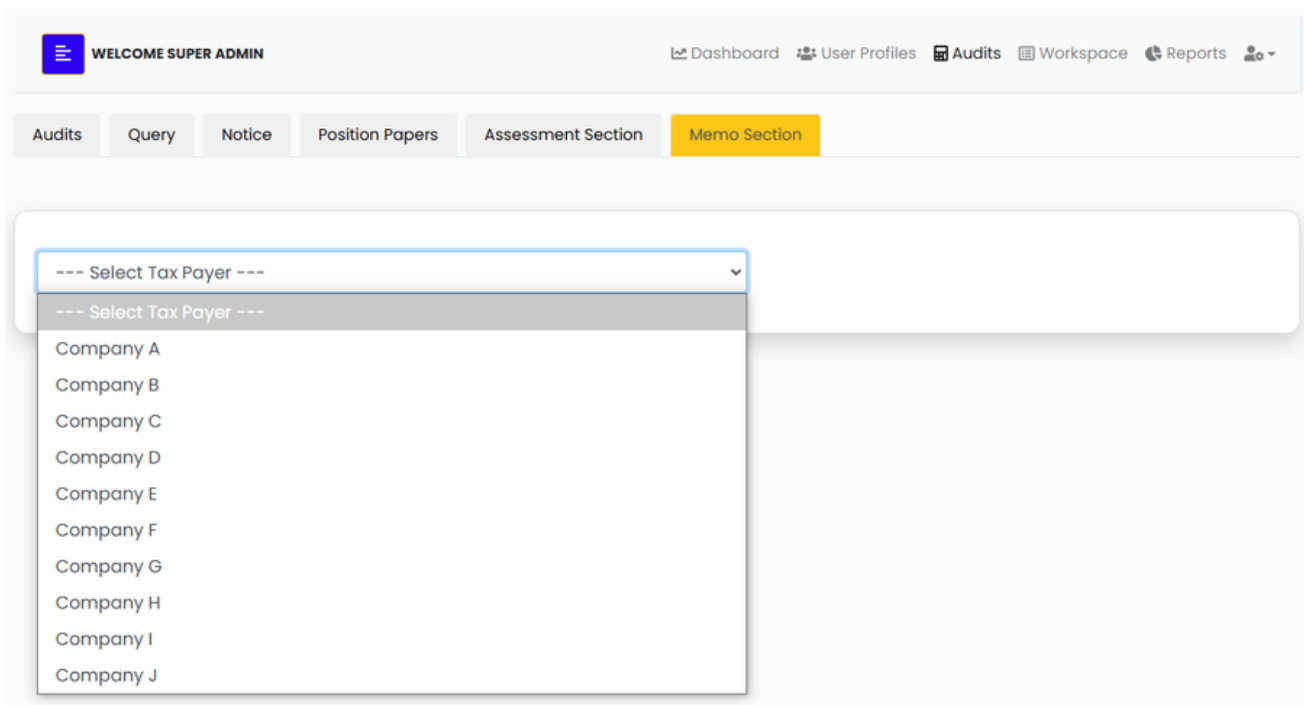


Fig 4.6b — Position Paper details: due date tracking and extension approval workflow

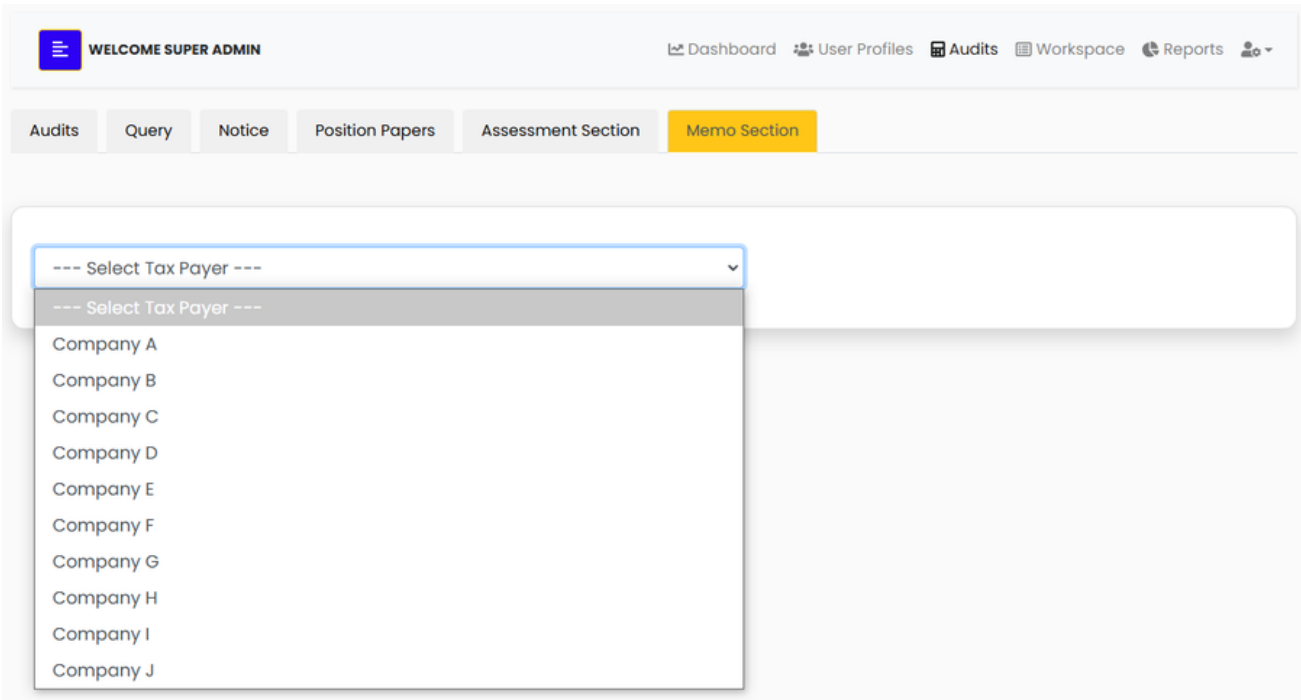


Fig 4.6c — Position Paper Module: stage tracking and compliance status overview

4.7 Assessment Module

The Assessment Module provides Super Admins and Admins with a streamlined view of all assessment reports issued by auditors to taxpayers. It enables efficient oversight of tax assessment outcomes and collection monitoring.

| Feature | Description |
|---------------------------------------|---|
| Assessment Report Tracking | Once a Position Paper is submitted, auditors issue an assessment report capturing Date of Issue, Base Tax Claimed, Penalty Claimed, and Omitted Income. |
| Centralised Report Access | All assessment reports in one place — allowing review of filings submitted by auditors. |
| Collection Progress Monitoring | Tracks tax collection efforts against assessment outcomes for compliance stage visibility. |

Screen: Admin Assessment Module

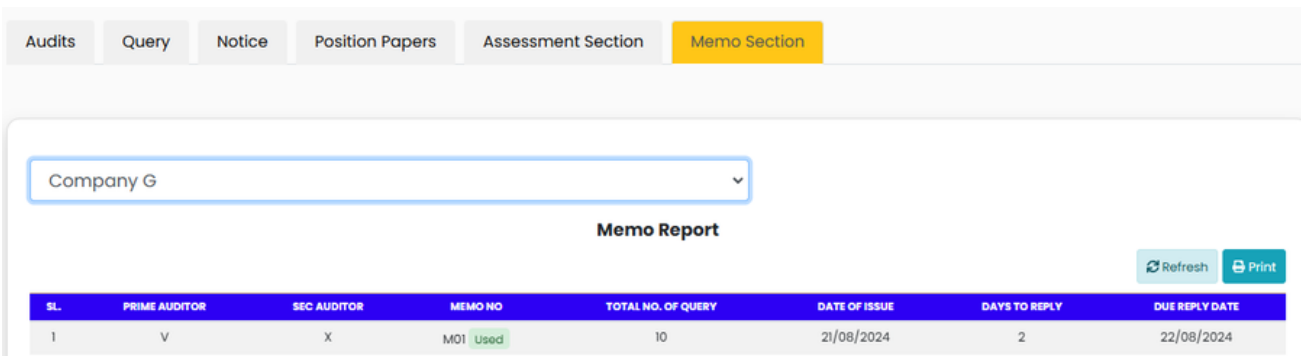


Fig 4.7a — Assessment Module: overview of assessment reports by auditors

Assign Audits
Assign Audit to Auditors here

WELCOME SUPER ADMIN | Dashboard | User Profiles | Audits | Workspace | Reports

Show 10 entries | Search: []

| SL | COMPANY NAME | INDUSTRY | AUDIT TYPE | TAX TYPE | PRIMARY AUDITOR | SECONDARY AUDITOR(S) | ACTIONS |
|----|---------------------------------|-----------------------------|---------------------|---------------|-----------------|---------------------------|---------|
| 1 | Company A (TIN: 123456789-1) | Other LT Audit | Comprehensive audit | CIT, SWT, IWT | X | Y | [Edit] |
| 2 | Company B (TIN: 123456789-2) | Construction Audit | Comprehensive audit | CIT | Z | Y, V | [Edit] |
| 3 | Company C (TIN: 123456789-3) | Other LT Audit | Comprehensive audit | CIT | V | Y, Z | [Edit] |
| 4 | Company D (TIN: 123456789-4) | Other LT Audit | Comprehensive audit | CIT | W | Yet to be assigned | [Edit] |
| 5 | Company E (TIN: 123456789-5) | Other LT Audit | Comprehensive audit | CIT | Z | Y, W | [Edit] |
| 6 | Company F (TIN: 123456789-6) | Other LT Audit | Comprehensive audit | CIT, GST | Y | V, W | [Edit] |
| 7 | Company G (TIN: 123456789-7) | Other LT Audit | Comprehensive audit | CIT, GST | V | X, Z | [Edit] |
| 8 | Company H (TIN: 123456789-8) | Primary Production & Export | Comprehensive audit | CIT | W | Y, Z | [Edit] |
| 9 | Company I (TIN: 123456789-9) | Other LT Audit | Comprehensive audit | CIT, SWT | Y | Z, V | [Edit] |
| 10 | Company J (TIN: 123456789-10) | Other LT Audit | Comprehensive audit | CIT | X | Y, Z | [Edit] |

Showing 1 to 10 of 10 entries | Previous | 1 | Next

Fig 4.7b — Assessment Report details: base tax, penalty claimed, and omitted income tracking

4.8 Memo Module

The Memo Module enables Super Admins and Admins to track and manage all memos issued by secondary auditors, supporting collaborative audit efforts and providing a clear record of each memo's status.

| Feature | Description |
|------------------------------------|---|
| Comprehensive Memo Tracking | Centralised view of all memos — issuing secondary auditor, issue date, associated company, and assigned primary auditor. |
| Primary vs. Secondary Roles | Primary auditors oversee all audit steps and can attach memos to queries; secondary auditors issue and support with memos only. |
| Memo Status & Usage | Displays whether each memo has been attached to a query or remains pending. |

Screen: Admin Memo Module

Assign Audits

Assign Audit to Auditors here

View List

Select Company

New Company (TIN: TINJG5454500156)

Assigned Audits Details

No Auditors are assigned yet! [+Assign?](#)

Assigned Audits Details Under Each Auditors

| SL. | AUDITOR DETAILS | PRIMARY AUDITS | SECONDARY AUDITS |
|-----|---|----------------------|--|
| 1 | X Total Audits: 3 [Primary: 2, Secondary: 1] | Company A, Company J | Company G |
| 2 | Y Total Audits: 8 [Primary: 2, Secondary: 6] | Company F, Company I | Company A, Company B, Company C, Company E, Company H, Company J |
| 3 | Z Total Audits: 7 [Primary: 2, Secondary: 5] | Company B, Company E | Company C, Company G, Company H, Company J, Company I |
| 4 | V Total Audits: 5 [Primary: 2, Secondary: 3] | Company C, Company G | Company B, Company F, Company I |
| 5 | W Total Audits: 4 [Primary: 2, Secondary: 2] | Company D, Company H | Company E, Company F |
| 6 | Z Test Total Audits: 0 [Primary: 0, Secondary: 0] | | |

Fig 4.8a — Admin Memo Module: centralised memo tracking with auditor roles and usage status

Assign Audits

Assign Audit to Auditors here

View List

Select Company

New Company (TIN: TINJG5454500156)

Assigned Audits Details

No Auditors are assigned yet! [+Assign?](#)

Assigned Audits Details Under Each Auditors

| SL. | AUDITOR DETAILS | PRIMARY AUDITS | SECONDARY AUDITS |
|-----|---|----------------------|--|
| 1 | X Total Audits: 3 [Primary: 2, Secondary: 1] | Company A, Company J | Company G |
| 2 | Y Total Audits: 8 [Primary: 2, Secondary: 6] | Company F, Company I | Company A, Company B, Company C, Company E, Company H, Company J |
| 3 | Z Total Audits: 7 [Primary: 2, Secondary: 5] | Company B, Company E | Company C, Company G, Company H, Company J, Company I |
| 4 | V Total Audits: 5 [Primary: 2, Secondary: 3] | Company C, Company G | Company B, Company F, Company I |
| 5 | W Total Audits: 4 [Primary: 2, Secondary: 2] | Company D, Company H | Company E, Company F |
| 6 | Z Test Total Audits: 0 [Primary: 0, Secondary: 0] | | |

Fig 4.8b — Memo details: primary and secondary auditor assignments and memo attachment status

4.9 Assign Audits Module

The Assign Audits Module allows Super Admins and Admins to efficiently assign and manage audit responsibilities, designating primary and secondary auditor roles while maintaining comprehensive oversight of all assignments.

| Feature | Description |
|---|---|
| Role-Based Assignment | Assign primary or secondary roles to auditors. Primary auditors handle all audit tasks; secondary auditors assist without full step access. |
| Auditor Detail View | Displays current assignments and workload per auditor — total active audits in both primary and secondary capacities for balanced allocation. |
| Assignment Restrictions | Once an audit is started, auditors cannot be reassigned — ensuring continuity and accountability. |
| Efficient Assignment & Editing | Supports new assignments and editing of unstarted assignments to adapt to resource availability. |

Screen: Assign Audits Module — New Assignment

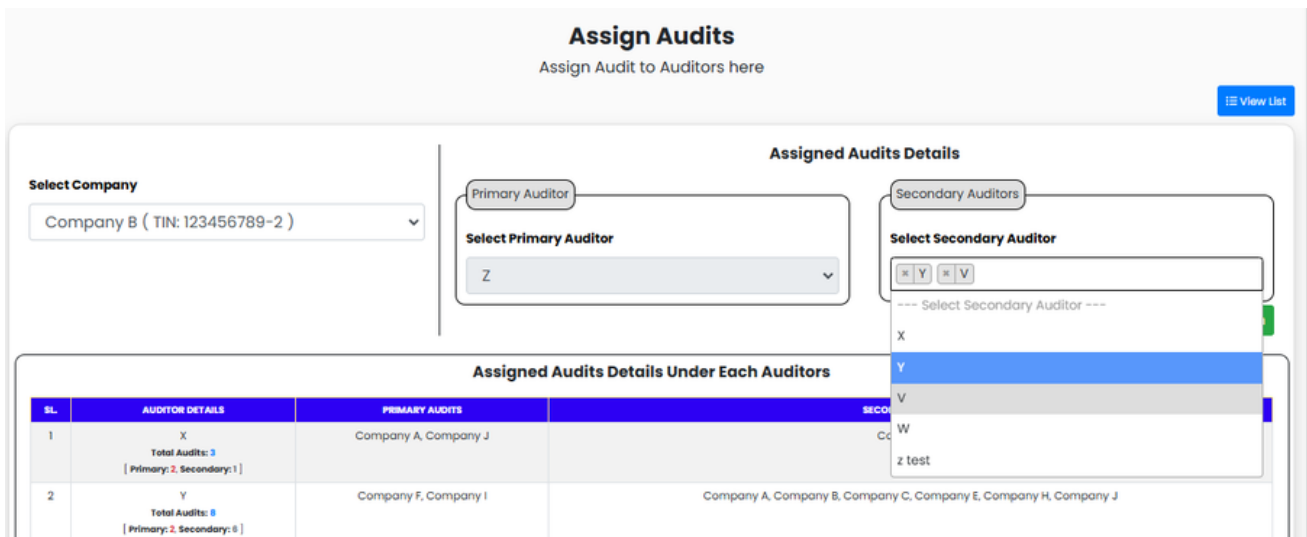


Fig 4.9a — Assign Audits: new audit assignment view with auditor workload details

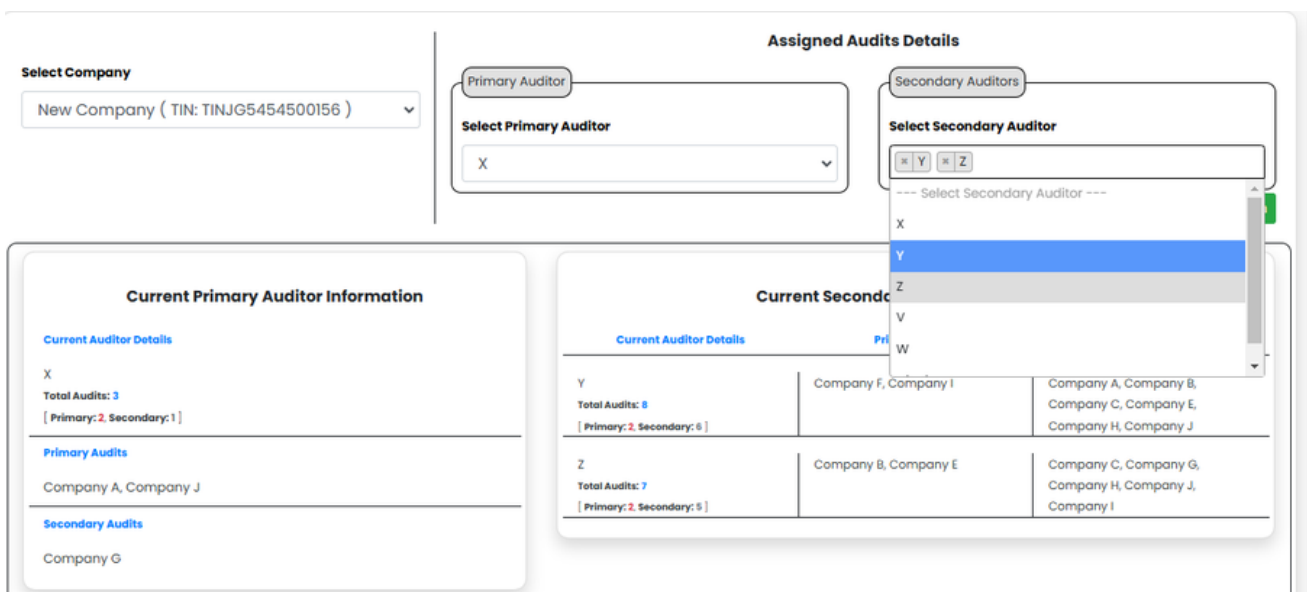


Fig 4.9b — Assign Audits: modification of existing audit assignments

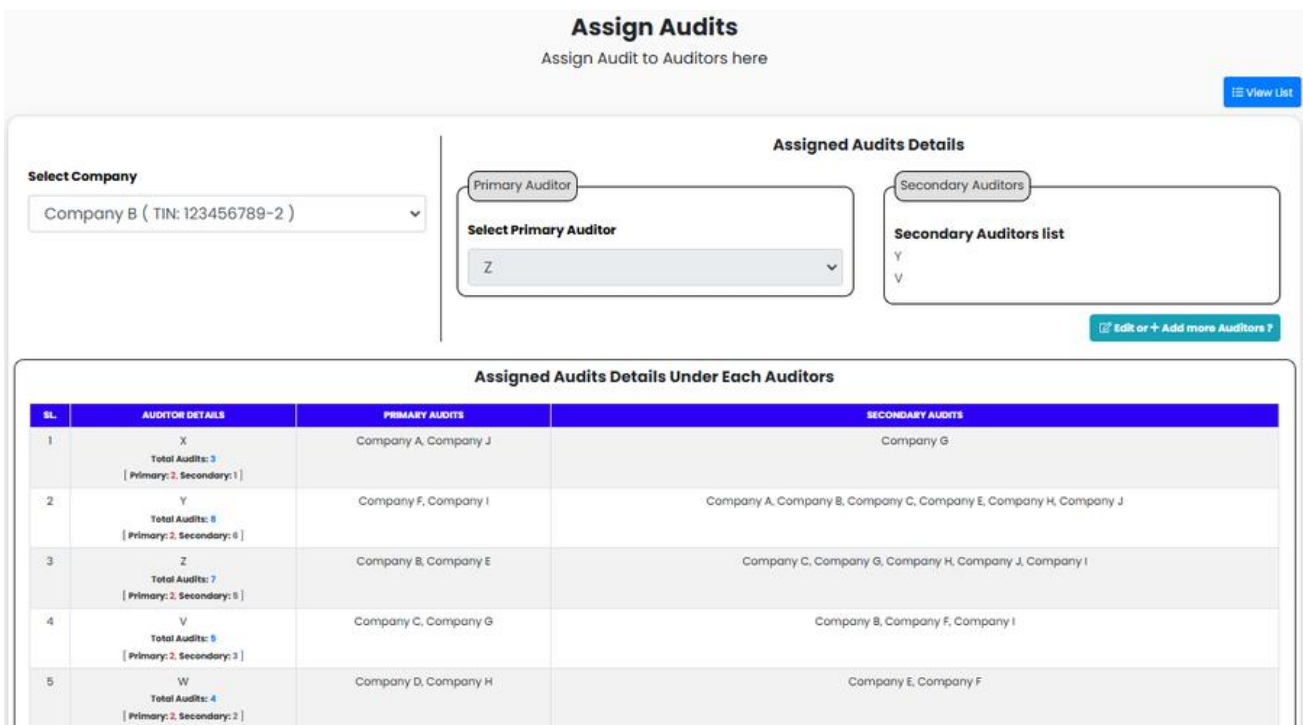


Fig 4.9c — Assign Audits: assigned audits list under each auditor — New Assign & Modification section

4.10 Taxpayer / Company Module

The Taxpayer/Company Module enables Super Admins and Admins to manage all tax-paying entities within the system, providing tools for creating, updating, and controlling company information relevant to the audit and tax process.

| Feature | Description |
|--|---|
| Comprehensive Taxpayer Management | Create, modify, and delete taxpayer records with key attributes: Industry Type, Audit Type, and Tax Type. |
| Active/Inactive Status Control | Set taxpayers as active or inactive — when inactive, all ongoing audits are paused, enabling flexible scheduling. |
| Dynamic Data Management | Complete view of each taxpayer's details with real-time editing capability from a single interface. |

Screen: Taxpayer / Company Module

Company

Create or Modify Company Details here

+ Add

Show 10 entries

Search:

| Sl. | COMPANY NAME | INDUSTRY | COMPANY TIN | COMPANY CODE | CASE CODE | AUDIT TYPE | TAX TYPE | ACTIVE | ACTIONS |
|-----|--------------|-----------------------------|--------------|-----------------------|--------------|---------------------|---------------|--|---|
| 1 | Company A | Other LT Audit | I23456789-1 | Other LT Audit #1 | I23456789-1 | Comprehensive audit | CIT, SWT, IWT | ● | ✔ ✖ |
| 2 | Company B | Construction Audit | I23456789-2 | Construction Audit #1 | I23456789-2 | Comprehensive audit | CIT | ● | ✔ ✖ |
| 3 | Company C | Other LT Audit | I23456789-3 | Other LT Audit #2 | I23456789-3 | Comprehensive audit | CIT | ● | ✔ ✖ |
| 4 | Company D | Other LT Audit | I23456789-4 | Other LT Audit #3 | I23456789-4 | Comprehensive audit | CIT | ● | ✔ ✖ |
| 5 | Company E | Other LT Audit | I23456789-5 | Other LT Audit #4 | I23456789-5 | Comprehensive audit | CIT | ● | ✔ ✖ |
| 6 | Company F | Other LT Audit | I23456789-6 | Other LT Audit #5 | I23456789-6 | Comprehensive audit | CIT, GST | ● | ✔ ✖ |
| 7 | Company G | Other LT Audit | I23456789-7 | Other LT Audit #6 | I23456789-7 | Comprehensive audit | CIT, GST | ● | ✔ ✖ |
| 8 | Company H | Primary Production & Export | I23456789-8 | Other LT Audit #7 | I23456789-8 | Comprehensive audit | CIT | ● | ✔ ✖ |
| 9 | Company I | Other LT Audit | I23456789-9 | Other LT Audit #8 | I23456789-9 | Comprehensive audit | CIT, SWT | ● | ✔ ✖ |
| 10 | Company J | Other LT Audit | I23456789-10 | Other LT Audit #8 | I23456789-10 | Comprehensive audit | CIT | ● | ✔ ✖ |

Showing 1 to 10 of 11 entries

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Next

Fig 4.10a — Taxpayer Module: create and manage taxpayer/company records with full classification details

Company

Create or Modify Company Details here

View List

Company Details

Company Name *

Industry Type

---- Select Industry ----
▼

TIN Number *

Company Code

Case Code

Audit Type *

--- Select Audit Type ---
▼

--- Select Audit Type ---
Comprehensive audit
Single issue audit
Extractive Industries and Complex Audit
Desk audits

Tax Type *

--- Select Tax Type ---
▼

+ Add

Fig 4.10b — Taxpayer record modification: update industry type, audit type, and active/inactive status

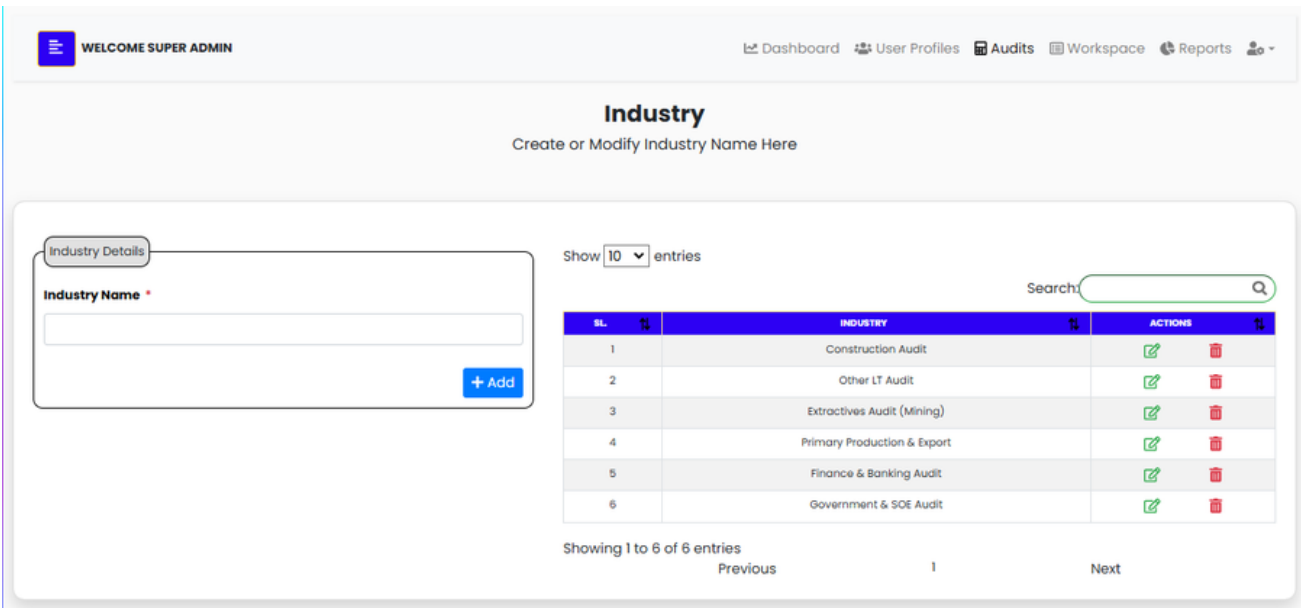


Fig 4.10c — Taxpayer listing: company overview with status and audit classification

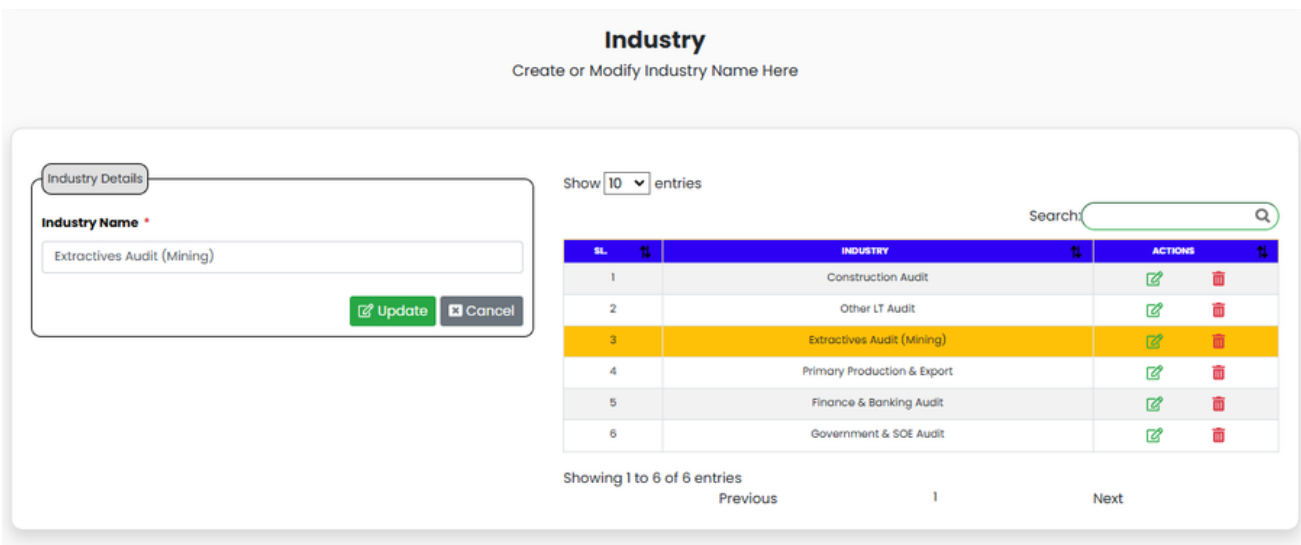


Fig 4.10d — Taxpayer detail view: full company profile and audit readiness information

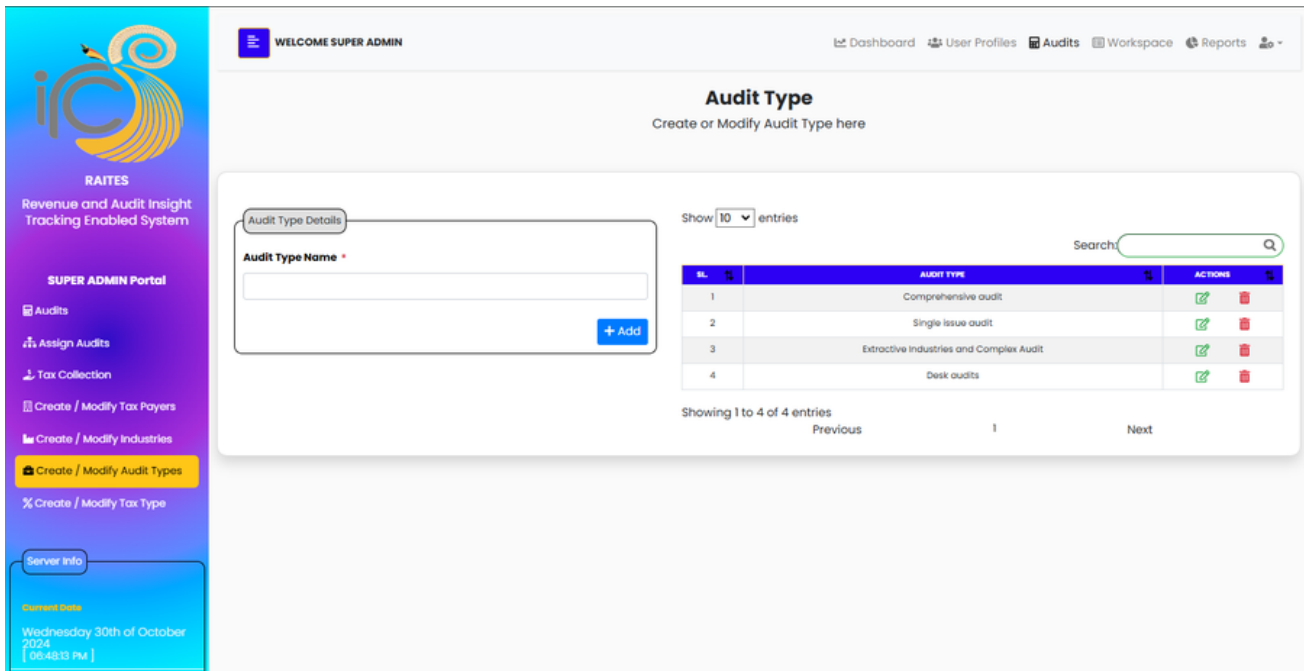


Fig 4.10e — Taxpayer Module: modification workflow for updating company records

4.11 Master Data Modules

RAITES includes three master data modules that provide centralised, consistent reference data used across all platform modules. These are exclusively managed by Super Admins and Admins.

Industry Master Module

Manages industry type classifications used in taxpayer profiles, audit assignments, and dashboard analytics. Supports add, modify, and delete operations to keep master data current.

Audit Type Master Module

Manages audit type classifications used across taxpayer profiles and audit assignments. Ensures uniform audit categorisation and consistent data analytics.

Tax Type Master Module

Manages tax type classifications essential for accurate audit and compliance processes. Serves as the reference point for tax type information across all modules.

Screen: Master Data — Industry, Audit Type, Tax Type

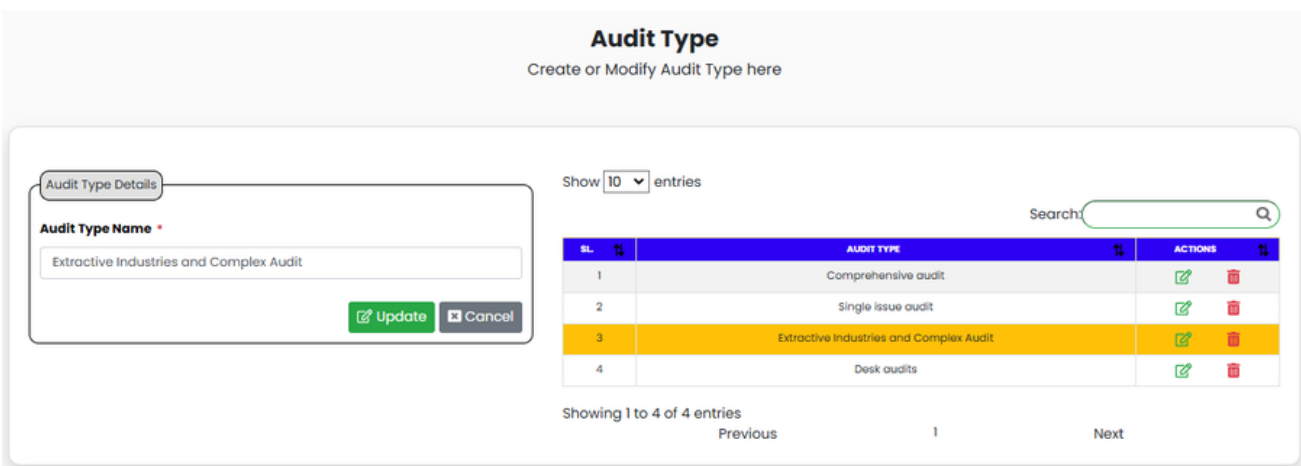


Fig 4.11a — Industry Master Module: manage industry type classifications

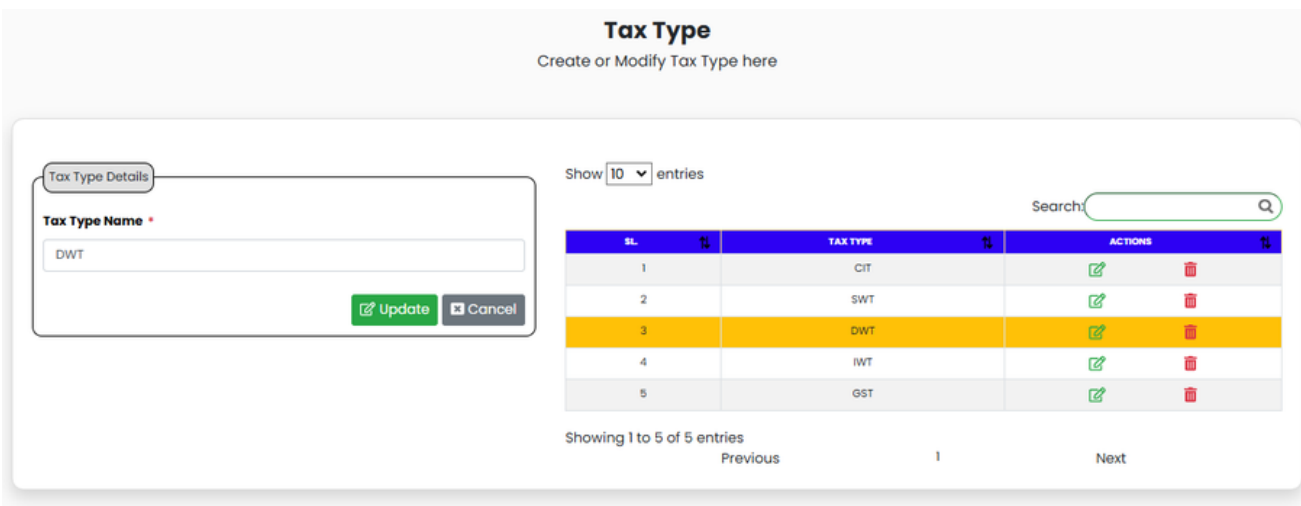


Fig 4.11b — Audit Type and Tax Type Master Modules: classification management for audit and tax types

4.12 Workspace Module (Admin/Super Admin)

The Workspace Module is a real-time dashboard consolidating all pending tasks and upcoming deadlines across the audit process, enabling Super Admins and Admins to manage audit workflows efficiently.

| Feature | Description |
|----------------------------------|--|
| Centralised Task Tracking | All pending tasks across audit phases (query, notice, position paper, assessment) in one view. |
| Deadline Management | Highlights tasks and extension requests due or expiring today for proactive action. |
| Direct Module Links | Quick navigation to relevant modules for each pending task. |

Screen: Admin Workspace Module

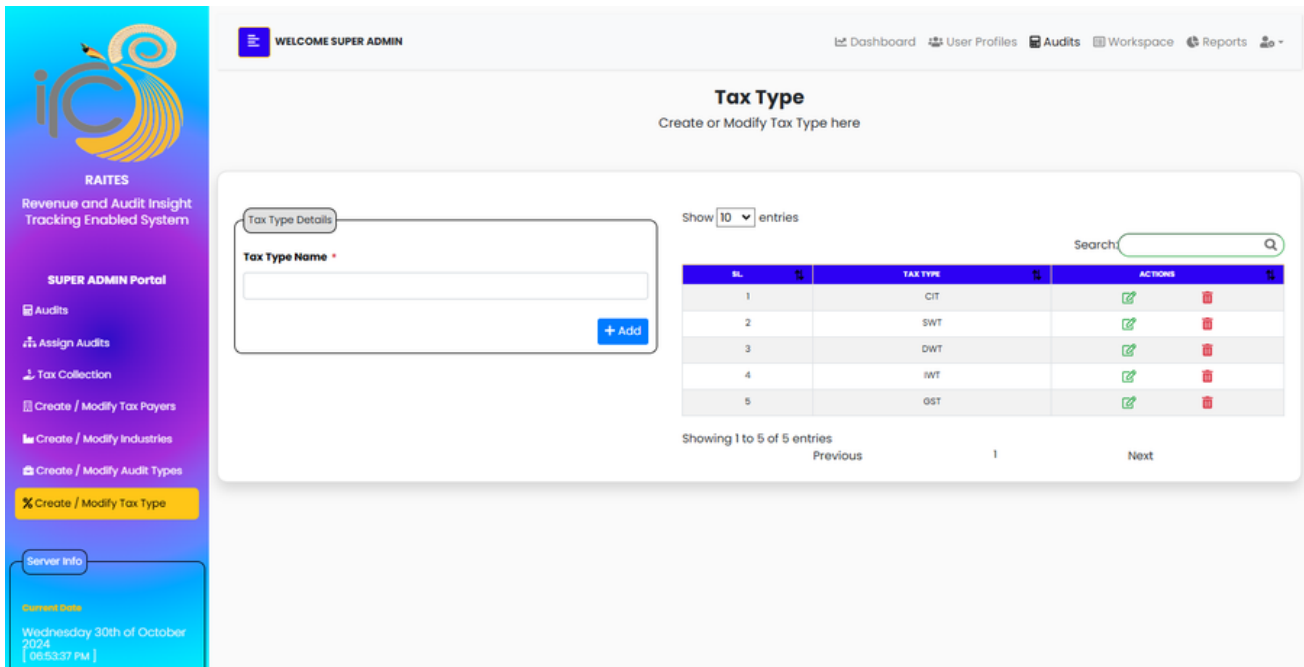


Fig 4.12a — Admin Workspace: consolidated pending tasks, deadlines, and quick module access

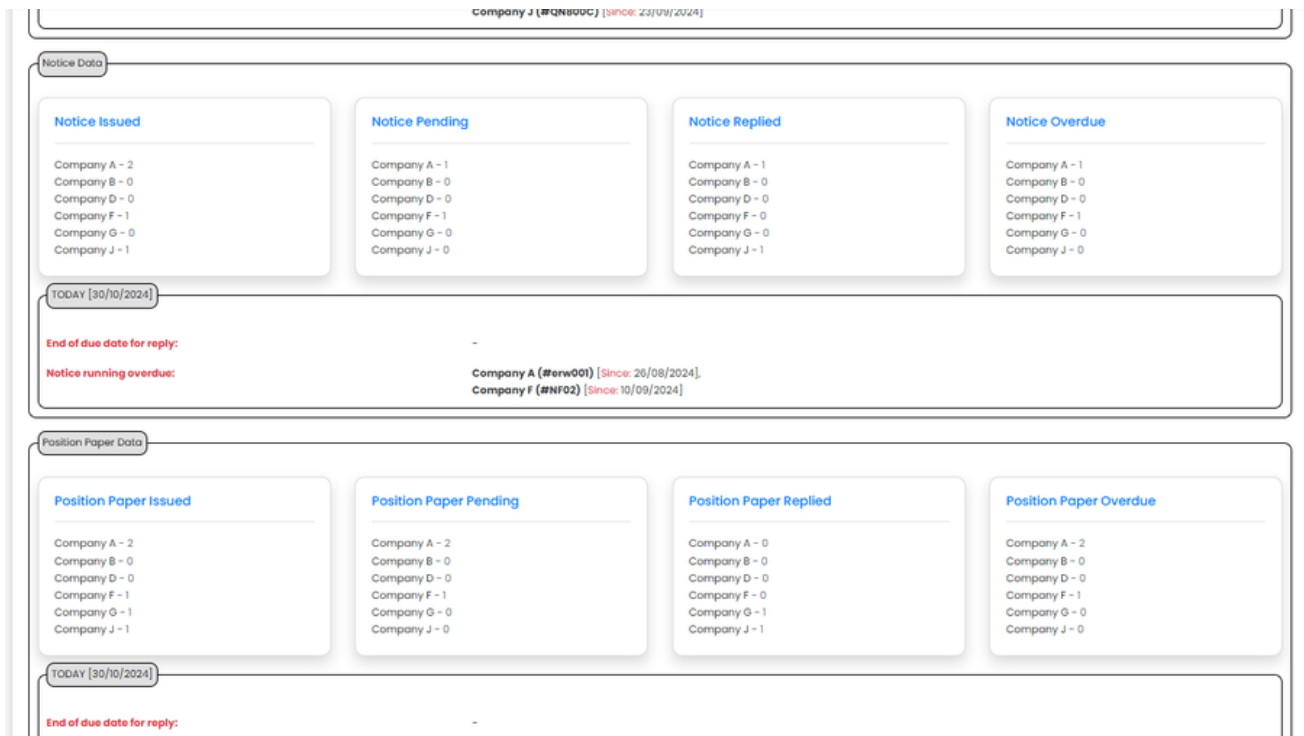


Fig 4.12b — Workspace: today's due tasks, extension requests, and audit phase overview

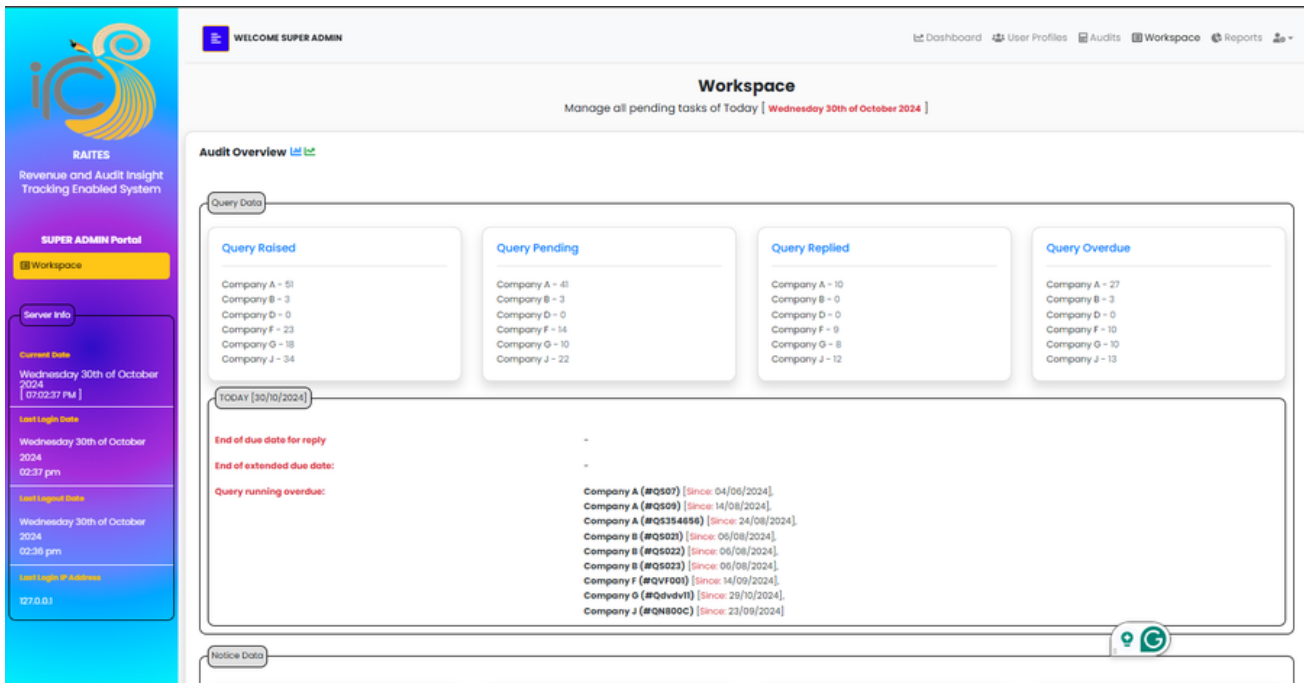


Fig 4.12c — Workspace (continued): task priorities and direct links to audit modules

4.13 Report Modules

RAITES provides three dedicated reporting modules for Super Admins and Admins, offering detailed insights into auditor productivity, audit activity, and completed case outcomes.

Auditor Daily Report Module

Monitors and analyses daily time spent by auditors on each audit, differentiating between primary and secondary roles. Provides daily overview of auditor productivity and helps administrators assess audit progress.

Screen: Auditor Daily Report

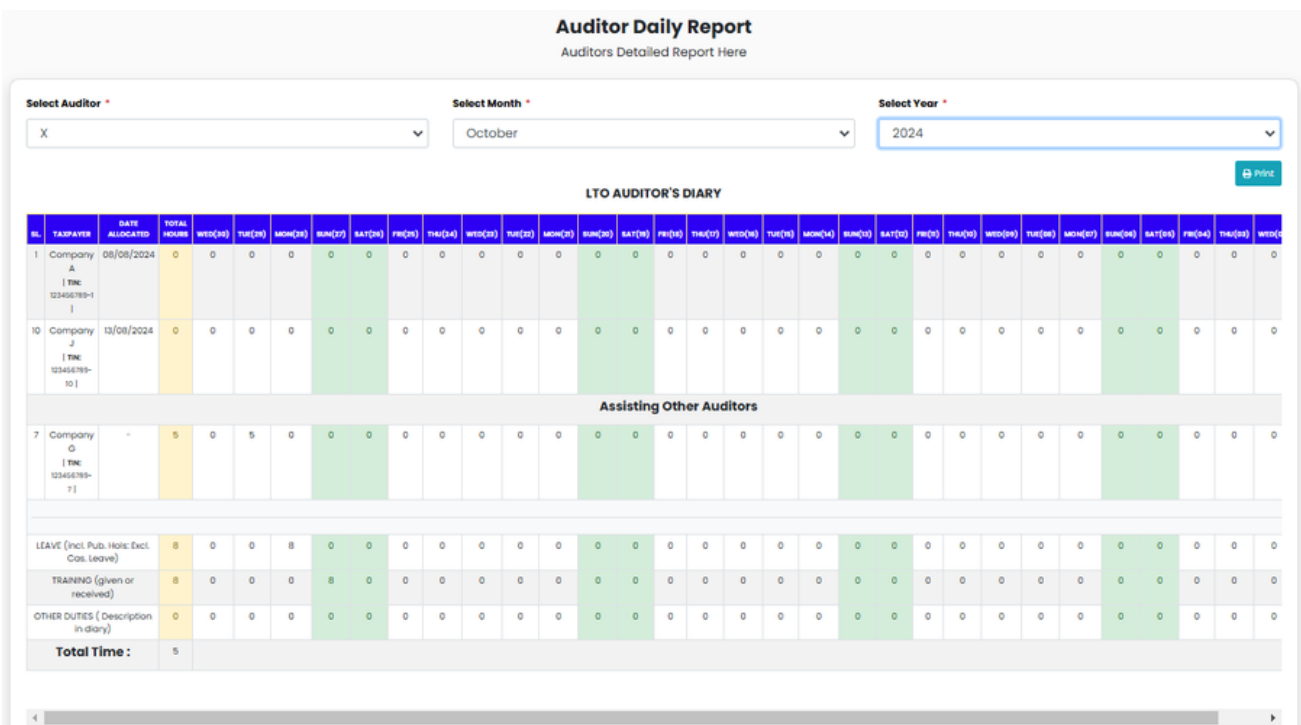


Fig 4.13a — Auditor Daily Report Module: daily time tracking per auditor, per audit, with role separation

Cases Under Audit Report Module

Provides a comprehensive monthly overview of audits assigned to each auditor — including audit commencement dates, duration in years, total hours spent, and financial summaries (total tax claimed and total penalty claimed).

Screen: Cases Under Audit Report

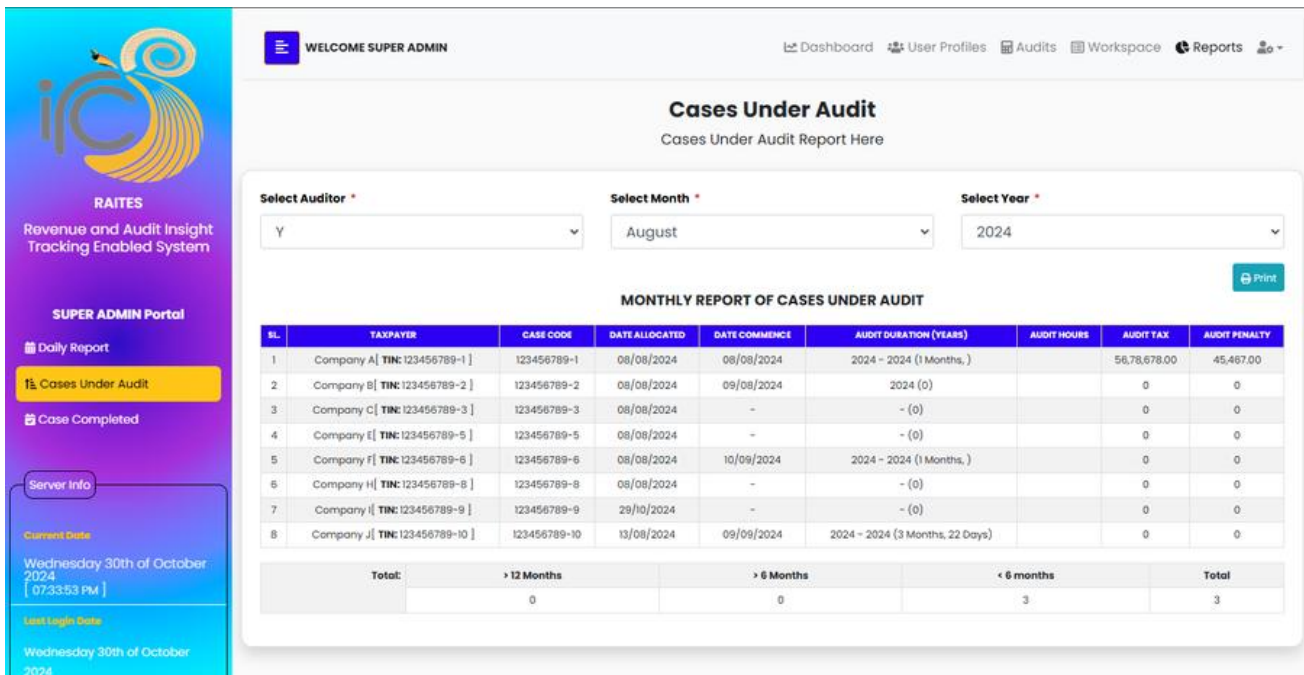


Fig 4.13b — Cases Under Audit Report: monthly audit activity, duration, hours, and financial summary per auditor

Detailed Completed Case Report Module

Provides thorough monthly reports on completed audits — including commencement and completion dates, audit duration, total hours, tax avoided, penalty claimed, omitted income, and assessment type.

Screen: Completed Case Report

The screenshot shows the 'Case Completed' report interface. At the top, there are filters for 'Select Auditor' (X), 'Select Month' (August), and 'Select Year' (2024). Below these is a table titled 'MONTHLY REPORT OF COMPLETED CASES' with the following data:

| SL | TAXPAYER | CASE CODE | DATE ALLOCATED | DATE COMMENCE | DATE COMPLETED | TOT TIME (HRS) | OMITTED INCOME | TAX AVOIDED | PENALTY | TOTAL T & P | YEARS UNDER AUDIT | TYPE OF ASMT |
|-------------------------|------------------------------------|--------------|----------------|---------------|----------------|----------------|----------------|--------------|-----------|--------------|------------------------------------|--------------|
| 1 | Company A [TIN: 123456789-1] | 123456789-1 | 08/08/2024 | 08/08/2024 | 07/09/2024 | 10 | 45678904567 | 56,78,678.00 | 45,467.00 | 57,24,145.00 | 2024 - 2025 (1 Months,) | Collection |
| 2 | Company G [TIN: 123456789-7] | 123456789-7 | 08/08/2024 | 29/10/2024 | - | - | 0 | 0.00 | 0.00 | 0.00 | 2024 - 2025 (1 Months, 2 days) | - |
| 3 | Company J [TIN: 123456789-10] | 123456789-10 | 13/08/2024 | 09/09/2024 | - | - | 0 | 0.00 | 0.00 | 0.00 | 2024 - 2025 (3 Months, 22 days) | - |
| Total For Month: | | | | | | 10 | 45678904567 | 5678678 | 45467 | 5724145 | | |

Below the table, there is a 'SUMMARY OF HOURS FOR MONTH' section:

| Total: | > 12 Months | > 6 Months | < 6 months | Total |
|--------|-------------|------------|------------|-------|
| | 0 | 0 | 3 | 3 |

Another summary table shows:

| TIME ON OWN AUDIT: | TIME ON OTHER AUD CASES: | TOTAL TIME: |
|--------------------|--------------------------|-------------|
| 10 | 0 | 10 |

Fig 4.13c — Detailed Completed Case Report: comprehensive outcomes reporting for closed audits

4.14 Settings Module (Admin/Super Admin)

The Settings Module provides essential account management for Super Admins and Admins, focusing on security and account personalisation. It allows password management with strong authentication requirements.

Screen: Admin Settings

The screenshot shows the 'Settings' module. The main content area is titled 'Account Settings' and includes the following information:

- Account Settings
- Last Updated On: NEVER
- * Passwords Must be 8-20 characters long.
- Old Password: [input field]
- New Password: [input field]
- Confirm New Password: [input field]
- Change Password button

Fig 4.14 — Settings Module: password management and account security for Super Admins and Admins

PART B: AUDITOR MODULES

The following modules are available exclusively to Auditors. Auditors interact with RAITES to manage their assigned audits — initiating workflows, raising queries, issuing notices, creating position papers, recording assessment outcomes, and logging their time.

5.1 Audits Module

The Audits Module provides auditors with a streamlined interface to manage assigned audits, track progress, and handle all essential audit actions from start to close.

| Feature | Description |
|-----------------------------------|--|
| Audit Assignment Overview | Lists all audits assigned to the auditor with action buttons for managing tasks and status. |
| Audit Initiation | Auditors start an audit by specifying an expected close date, officially activating the audit workflow. |
| Memo Management | Options to send memos or view detailed memo history for coordination with secondary auditors. |
| Audit Closure Process | Auditors can close audits directly if an assessment report is available, or submit a formal closure request to Admins. |
| Closure Request Management | Admins/Super Admins review and approve closure requests, even if certain final documentation is pending. |

Screen: Auditor Audits Module

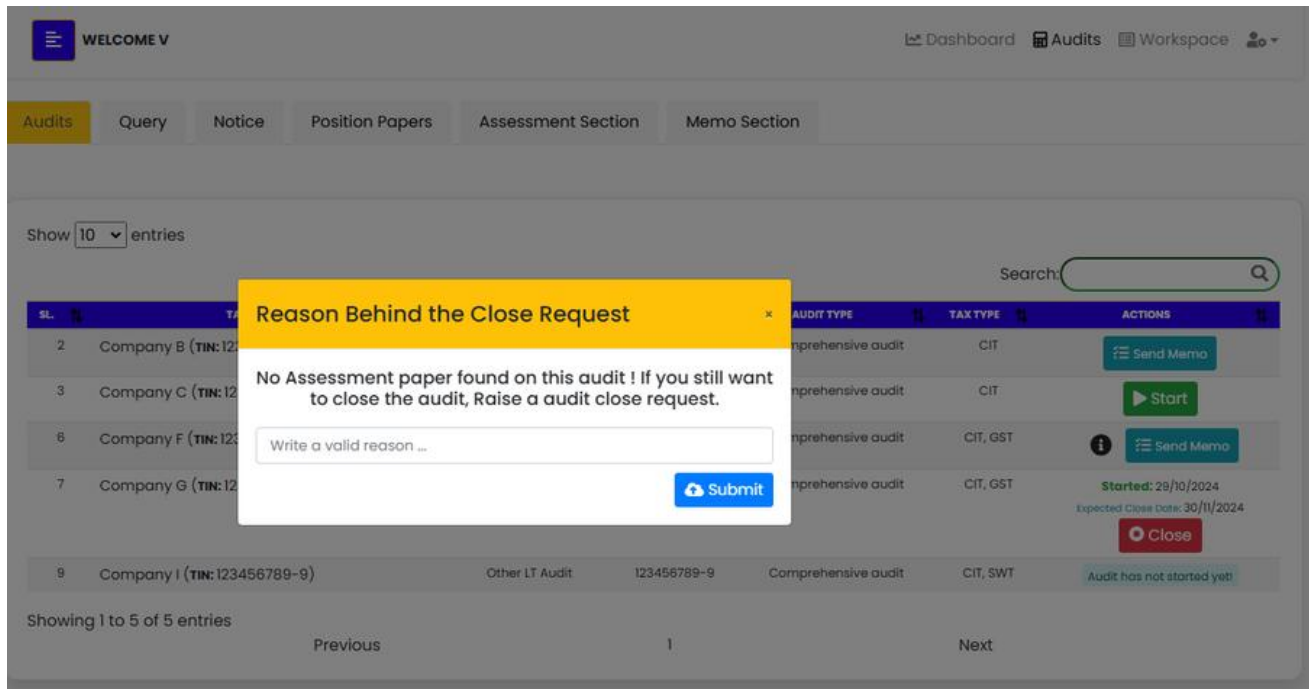


Fig 5.1a — Auditor Audits Module: list of assigned audits with initiation, memo, and closure actions

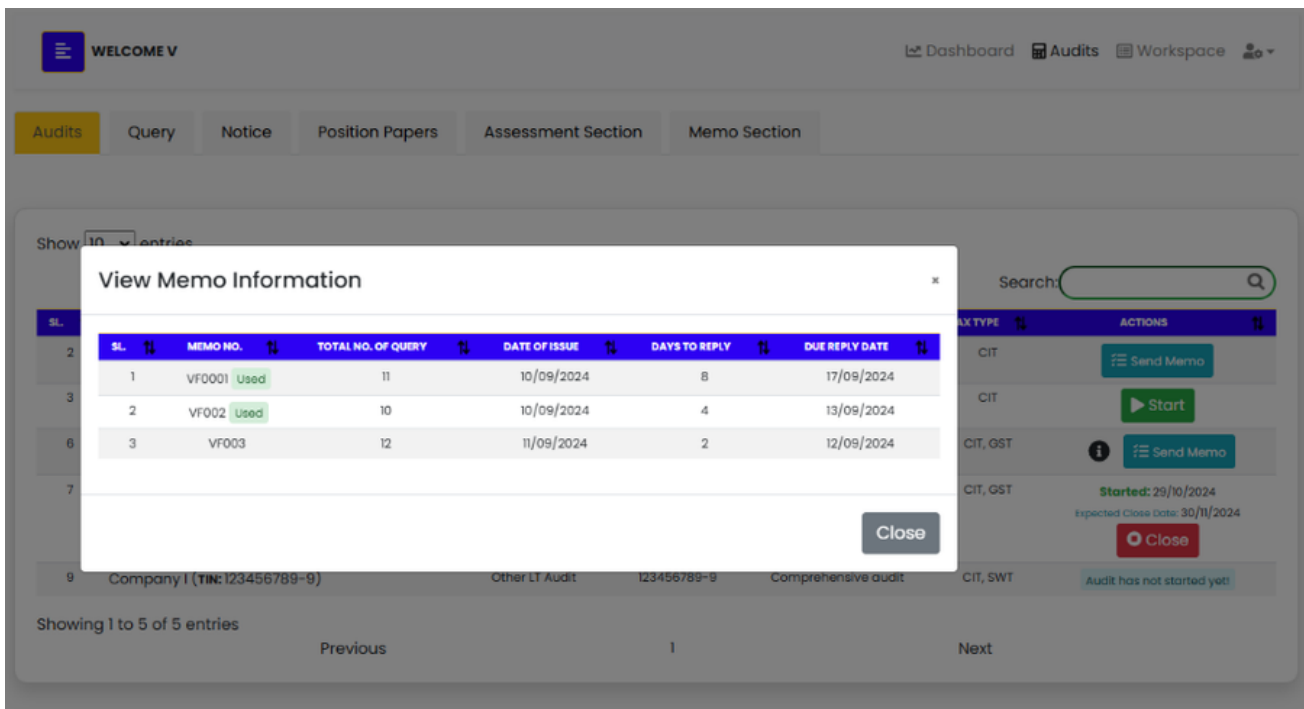


Fig 5.1b — Audit initiation: expected close date entry and audit workflow activation

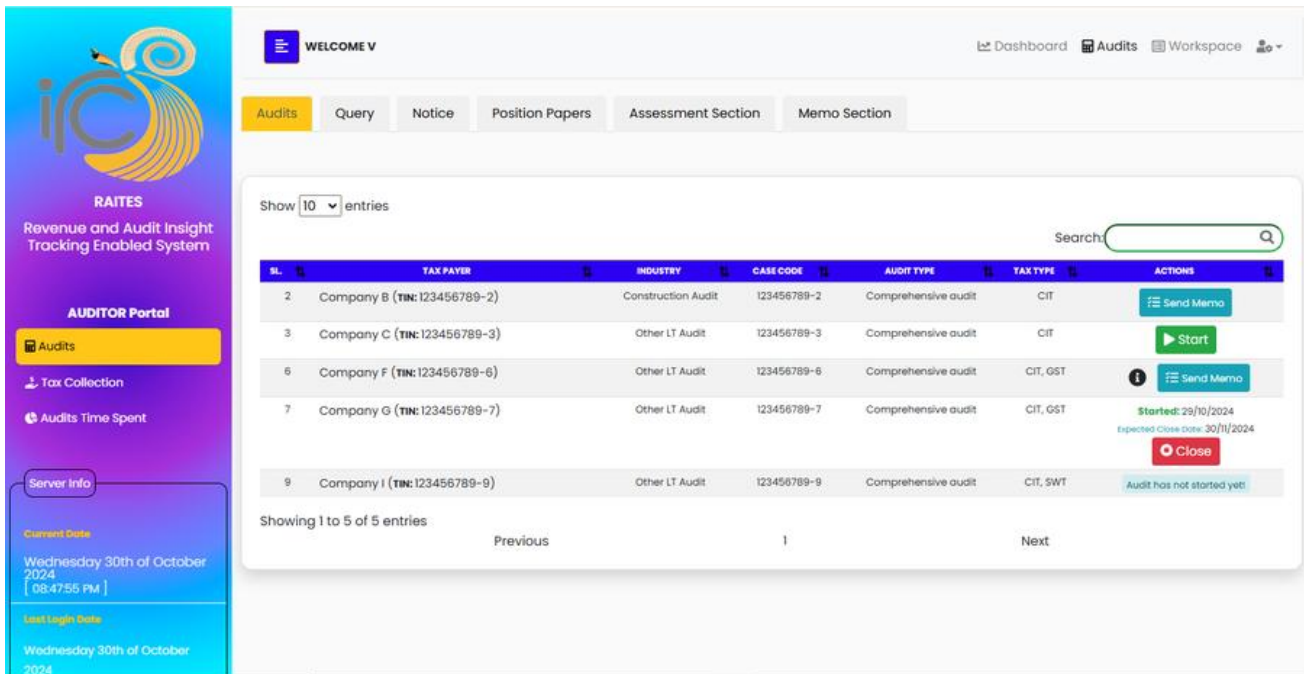


Fig 5.1c — Auditor Audits Module: All Taxpayers/Audits view with status and action controls

5.2 Query Module

The Query Module supports auditors in raising, managing, and tracking queries issued to taxpayers during the audit process. It provides comprehensive tools to record query stages, manage responses, and track the full query lifecycle.

| Feature | Description |
|----------------------------|--|
| Query Creation & Tracking | Create and document queries with reference details including Query No., Total Queries Raised, Date of Issue, Days to Reply, Last Reply Date, Audit Type, and Tax Type. |
| Response Management | Manage partial query responses — multiple reply entries recorded over time with full history tracking. |
| Stage & Status Updates | Automatic display of current query stage (Partially Replied, Overdue, Submitted) and extension status (Awaiting Approval, Approved, Rejected). |
| Extension Request Tracking | Visibility into extension requests — approved duration, or rejection reasons. |
| Query Editing | Modify specific query details with restrictions — Last Reply Date and Days to Reply cannot be edited when an extension request is pending or processed. |

Screen: Auditor Query Module

The screenshot displays the Auditor Query Module interface. On the left is a sidebar with the RAITES logo and navigation options: Audits, Tax Collection, Audits Time Spent, and Server Info. The main content area includes a 'WELCOME V' header, navigation tabs (Audits, Query, Notice, Position Papers, Assessment Section, Memo Section), and a 'Query Report' table. Below the table is an 'Audit Overview' section with four summary cards: Query Raised, Query Pending, Query Replied, and Query Overdue.

| SL | QUERY NO. | TOTAL NO. OF QUERY | AUDIT TYPE | TAX TYPE | DATE OF ISSUE | DATE OF REPLY | DUE REPLY DATE | EXT. BY DAYS | REPLY STATUS | NO. OF QUERY SOLVED | QUERY STATUS | ACTION |
|----|-----------|--------------------|---------------------|----------|---------------|---------------|----------------|--------------|--------------|---------------------|--------------|--------|
| 1 | Qdvdvll | 10 | Comprehensive audit | CIT | 29/10/2024 | - | 29/10/2024 | +Add Ext. | Overdue | - | Open | |
| 2 | edfwdl | 8 | Comprehensive audit | CIT | 28/10/2024 | 29/10/2024 | 28/10/2024 | - | Submitted | 8 | Close | |

| Category | Value |
|---------------|----------------|
| Query Raised | Company G - 18 |
| Query Pending | Company G - 10 |
| Query Replied | Company G - 8 |
| Query Overdue | Company G - 10 |

Fig 5.2a — Query Module: query creation, tracking, and status overview for auditors

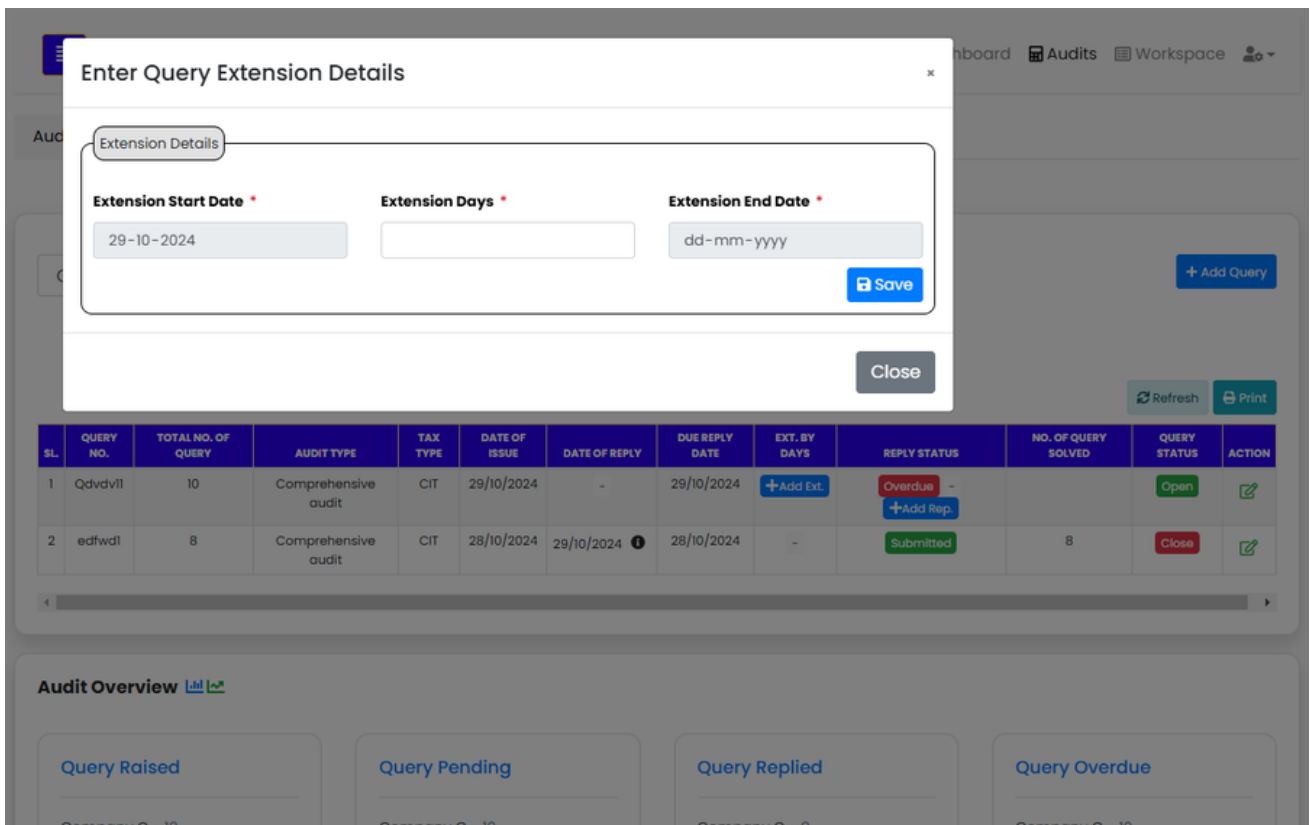


Fig 5.2b — Query details: partial response management and extension request tracking

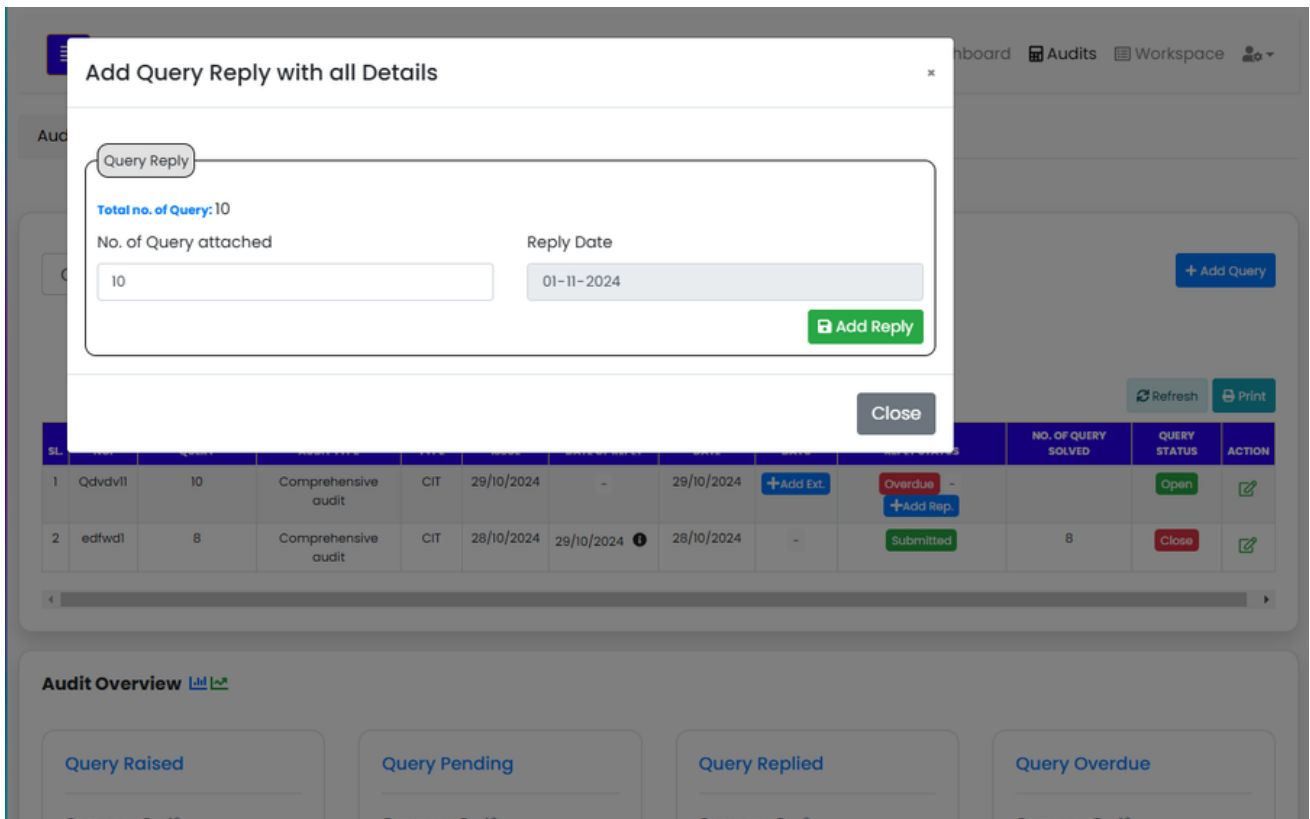


Fig 5.2c — Query Module: stage updates, extension status display, and compliance timeline view

Edit Query Details ✕

✕ M01 [Q.DOI: 2024-08-21, Q.Due Dt.: 2024-08-22, No. Q.: 10]
i

Query No. *

Total No. of Query *

Date of Issue *

Days to Reply *

Last date of Reply *

Audit Type *

Tax Type *

Fig 5.2d — Query editing: field restrictions when extension requests are pending or processed

5.3 Notice Module

The Notice Module enables auditors to document and manage notices issued to taxpayers who have not responded to queries despite multiple deadline extensions, ensuring structured follow-up and comprehensive tracking.

| Feature | Description |
|--|--|
| Notice Issuance for Overdue Queries | Issue notices exclusively for overdue queries — select one or multiple queries per notice. Records Notice No., Issue Date, Days to Reply, and Last Reply Date. |
| Response & Reply Tracking | Log the reply date for each notice as responses are submitted, capturing full response history. |
| Notice Stage Monitoring | Displays current status: Partially Replied, Overdue, or Submitted. |

Screen: Auditor Notice Module

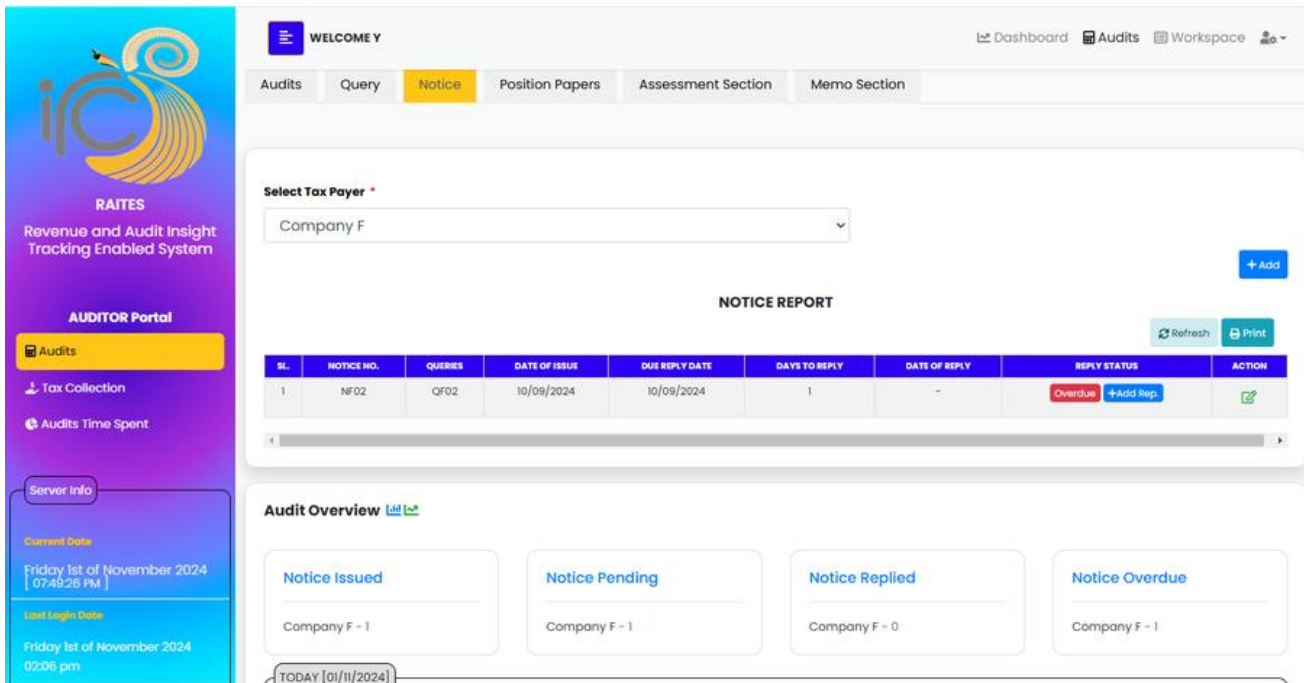


Fig 5.3a — Auditor Notice Module: notice issuance for overdue queries with status tracking

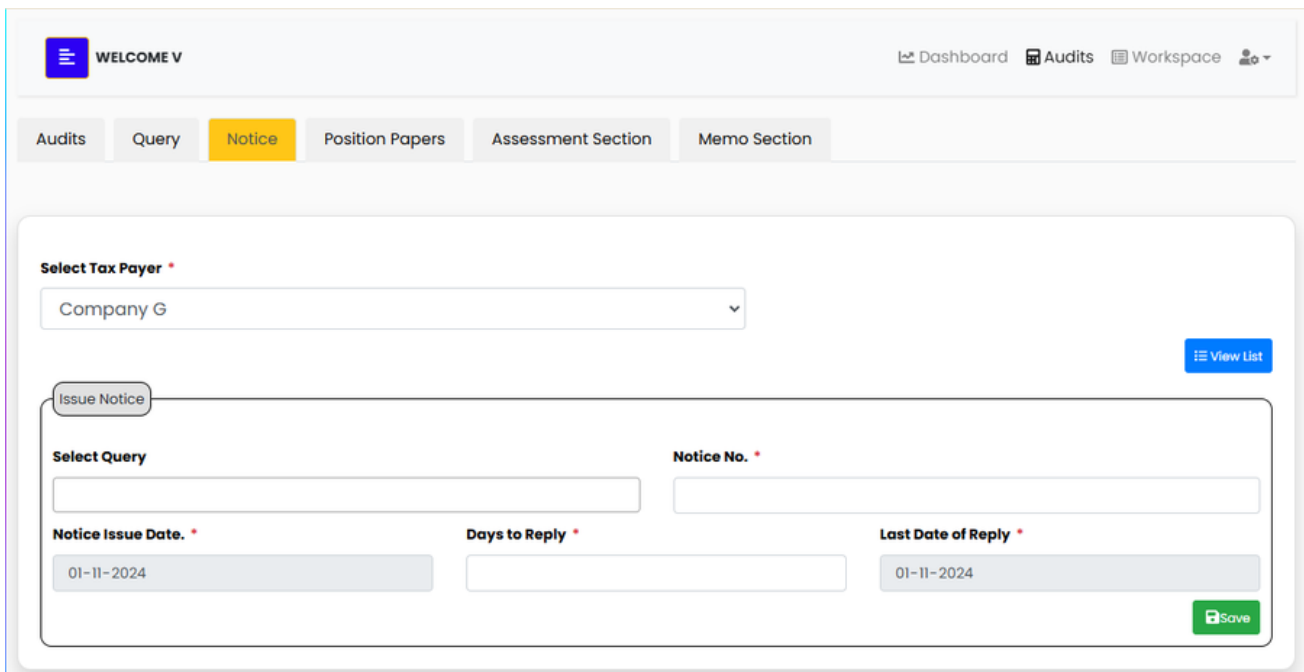


Fig 5.3b — Notice Module: reply tracking and notice stage monitoring

5.4 Position Paper Module

The Position Paper Module enables auditors to issue, manage, and track position papers for queries that have exceeded their due dates, with full support for extension requests and reply tracking.

| Feature | Description |
|-------------------------|---|
| Position Paper Issuance | Issue position papers only for queries where the reply deadline has passed. |

| Feature | Description |
|-------------------------|---|
| Date Extension Requests | Submit extension requests tracked within the module — status displayed as approved, pending, or rejected. |
| Reply Tracking | Record responses to position papers with support for partial replies. |
| Stage Tracking | Displays current status: Partially Replied, Overdue, or Submitted. |

Screen: Auditor Position Paper Module

Fig 5.4a — Position Paper Module: issuance for overdue queries and extension request submission

Fig 5.4b — Position Paper details: stage tracking, reply management, and compliance overview

5.5 Assessment Report Module

The Assessment Report Module enables auditors to prepare and manage assessment reports after the completion of position papers, providing structured documentation of tax findings and compliance outcomes.

| Feature | Description |
|-----------------------------------|--|
| Assessment Report Issuance | Generate assessment reports based on finalised position papers — records Date of Issue, Base Tax Claimed, Penalty Claimed, and Omitted Income. Only position papers past the due date are shown. |
| Date Tracking | Captures the date of each assessment report for chronological audit trail maintenance. |
| Report Review | Comprehensive review of assessment components — ensuring accuracy in tax and penalty claims. |
| Compliance Verification | Ensures assessment reports are completed in accordance with audit objectives. |

Screen: Auditor Assessment Report Module

The screenshot displays the Auditor Assessment Report Module interface. At the top, there is a navigation bar with tabs for Audits, Query, Notice, Position Papers, Assessment Section (highlighted), and Memo Section. Below the navigation bar, there are two dropdown menus: 'Select Tax Payer' (set to Company A) and 'Select Position Paper'. A red banner indicates 'Audit Closed!'. Below this is the 'ASSESSMENTS REPORT' table with columns for SL, REF. NO., POSITION PAPER, QUERY NO., BASE TAX CLAIMED (PGK), PENALTY CLAIMED (PGK), OMITTED INCOME, DATE OF ISSUE, DAYS COUNT, STATUS, and ACTION. The table contains one row of data.

| SL | REF. NO. | POSITION PAPER | QUERY NO. | BASE TAX CLAIMED (PGK) | PENALTY CLAIMED (PGK) | OMITTED INCOME | DATE OF ISSUE | DAYS COUNT | STATUS | ACTION |
|----|-----------|-------------------------------|------------------|------------------------|-----------------------|--------------------|---------------|-------------------|------------------|--------|
| 1 | yudf45678 | 00125 (issued on: 20/08/2024) | Q502, Q504, Q505 | 56,78,678.00 | 45,467.00 | 45,67,89,04,567.00 | 23/08/2024 | 2 Months, 10 Days | Collection stage | |

Fig 5.5a — Assessment Report Module: report generation from finalised position papers

Fig 5.5b — Assessment report details: date of issue, tax claimed, penalty, and omitted income

5.6 Memo Module

The Memo Module enables auditors to issue, view, and manage memos according to their primary or secondary role within each audit.

| Feature | Description |
|----------------------------------|--|
| Role-Based Memo Access | Primary auditors view memos issued by secondary auditors; secondary auditors see memos they have issued. |
| Memo Issuance (Secondary) | Secondary auditors issue new memos on audits where they hold the secondary role. |
| Memo Editing | Secondary auditors can edit memos they have issued to ensure accuracy. |
| Memo Details | Each memo shows: Memo Number, Total Queries, Date of Issue, Days to Reply, Due Date, and Usage Status. |

Screen: Auditor Memo Module

Fig 5.6a — Auditor Memo Module: role-based memo access and issuance

| SL | MEMO NO | TOTAL NO. OF QUERY | DATE OF ISSUE | DAYS TO REPLY | DUE REPLY DATE | ACTION |
|----|-------------------------|--------------------|---------------|---------------|----------------|-------------------------------|
| 1 | VF001 Used | 11 | 10/09/2024 | 8 | 17/09/2024 | ✓ ✗ |
| 2 | VF002 Used | 10 | 10/09/2024 | 4 | 13/09/2024 | ✓ ✗ |
| 3 | VF003 | 12 | 11/09/2024 | 2 | 12/09/2024 | ✓ ✗ |

Fig 5.6b — Memo details: memo number, query count, issue date, and usage status

5.7 Tax Collection Module

The Tax Collection Module enables auditors to manage and monitor tax and penalty collection as reported in the assessment report. It provides a full view of payment history, outstanding amounts, and collection progress.

| Feature | Description |
|-------------------------------------|--|
| Collection Record Management | Record tax and penalty collections as per the assessment report, with full transaction detail. |
| Partial Payment Tracking | Record incremental payments with accurate tracking towards both tax and penalty amounts. |
| Payment History View | Full payment timeline — dates, amounts, and running totals. |

| Feature | Description |
|---------------------------|--|
| Amount Overview | Displays Total Amount, Paid Amount, and Pending Amount separately for tax and penalty. |
| Deadline Management | Tracks due dates and days remaining/overdue for prompt follow-up. |
| Collection Stage Statuses | Clear progress indicators for the current stage of the collection process. |

Screen: Auditor Tax Collection Module

Manage all Tax Collections here

Tax Collection Report Print

| CURRENT STATUS | TAX PAYER | AUDITOR | ASMT REF. NO. | TAX TYPE | POSITION PAPER NO. | DATE OF ISSUE | DAYS COUNT | STATUS | BASE TAX COLLECTION (PGK) | | | PENALTY COLLECTION (PGK) | | | | |
|-----------------|------------------------------|-------------------|---------------|----------|-------------------------------|----------------------------|-------------------|----------------|---------------------------|--------------|--------------|--------------------------|-----------------------|-----------|--------------|---------------|
| | | | | | | | | | Base Tax Claimed (PGK) | Paid Amt. | Pending Amt. | Payment Date | Penalty Claimed (PGK) | Paid Amt. | Pending Amt. | Payment Date |
| 1 Collection | Company A (TIN: 123456789-1) | Prim: X Sec: Y | yudf45678 | SWT, CIT | 00125 (issued on: 20/08/2024) | Friday 23rd of August 2024 | 2 Months, 10 Days | Partially Paid | 56,78,678.00 | 26,78,670.00 | 30,00,008.00 | 29/10/2024 +Pay | 45,467.00 | 0.00 | 45,467.00 | Not Paid +Pay |

Fig 5.7a — Tax Collection Module: collection recording with payment history and outstanding balances

Enter Tax Amount Details

Tax Collection Amount

Enter Amount *

Enter Date *

[Save](#)

[Close](#)

| AUDITOR | ASMT REF. NO. | TAX TYPE | POSITION PAPER NO. | DATE OF ISSUE | DAYS COUNT | STATUS | Base Tax Claimed (PGK) | Paid Amt. | Pending Amt. | Payment Date | Penalty Claimed (PGK) | Paid Amt. | Pending Amt. |
|-------------------|---------------|----------|-------------------------------|----------------------------|-------------------|----------------|------------------------|--------------|--------------|-----------------|-----------------------|-----------|--------------|
| Prim: X Sec: Y | yudf45678 | SWT, CIT | 00125 (issued on: 20/08/2024) | Friday 23rd of August 2024 | 2 Months, 10 Days | Partially Paid | 56,78,678.00 | 26,78,670.00 | 30,00,008.00 | 29/10/2024 +Pay | 45,467.00 | 0.00 | 45,467.00 |

Fig 5.7b — Collection details: total, paid, and pending amounts with deadline tracking

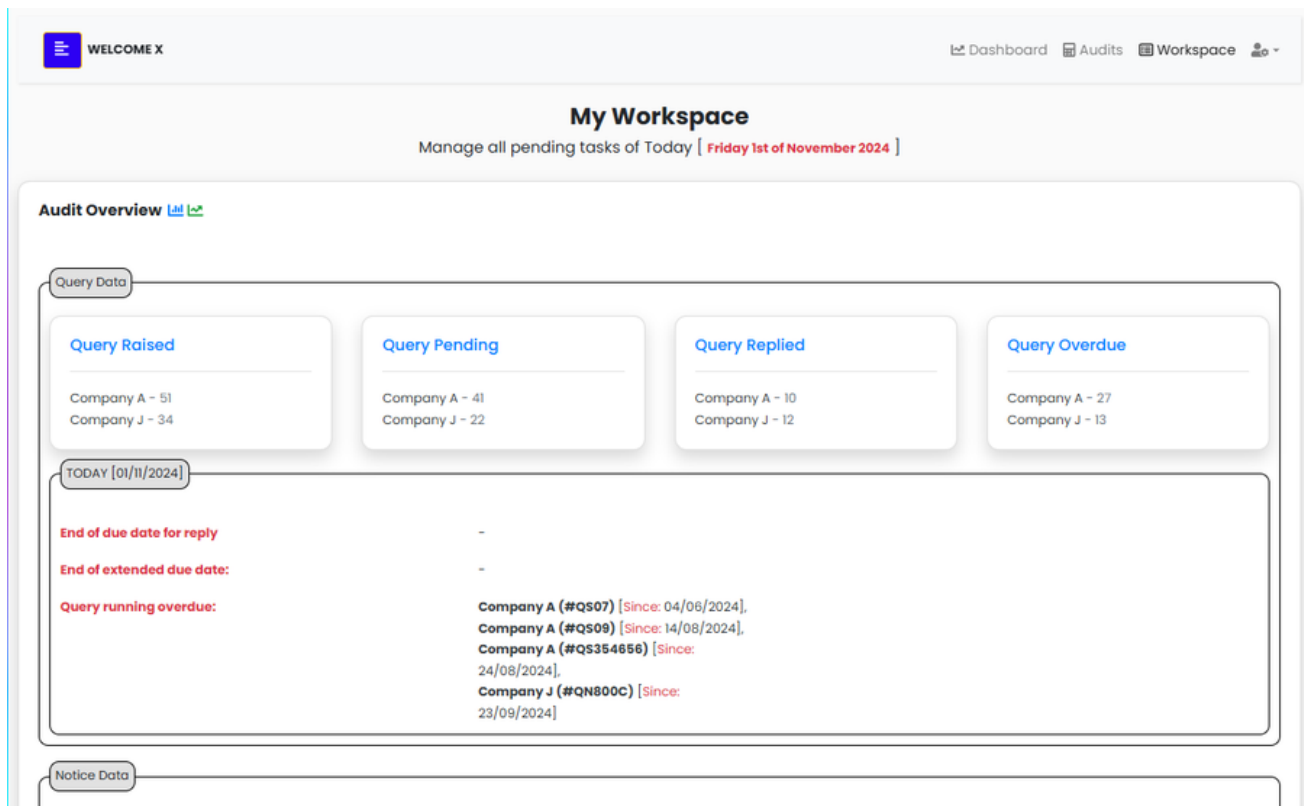


Fig 5.7c — Tax Collection: full payment timeline and collection stage status overview

5.8 Workspace Module (Auditor)

The Workspace Module provides auditors with a real-time consolidated view of all pending tasks, upcoming deadlines, and time-sensitive actions across their assigned audits.

| Feature | Description |
|-----------------------------------|---|
| Audit Overview | Lists all assigned audits with a quick snapshot of each audit's current status. |
| Pending Task Management | All pending tasks organised by audit stage — queries, notices, position papers, assessment reports. |
| Deadline Tracking | Highlights tasks and requests approaching due dates for timely action. |
| Pending Extension Requests | Quick access to extension requests awaiting action. |
| Direct Module Access | Quick links to relevant modules for each task, enabling seamless navigation. |

Screen: Auditor Workspace Module



Fig 5.8a — Auditor Workspace: dedicated TODAY section with quick links to all pending actions

The screenshot shows the Auditor Workspace interface for Friday 1st of November 2024. At the top, there is a date selector set to 31-10-2024 and a note: "NOTE* In the case of record Leave, Training, or Other Duties, change the date as needed. Otherwise, leave it as it is." Below this is a table of pending tasks:

| SL. | COMPANY NAME | ACTIONS |
|-----|-------------------------------|--------------------------------------|
| 1 | Company A (TIN: 123456789-1) | Closed: 07/09/2024 Write Hours... |
| 7 | Company G (TIN: 123456789-7) | Write Hours... SAVE |
| 10 | Company J (TIN: 123456789-10) | Write Hours... SAVE |

Below the table is a section titled "Record Other Activities" with three input fields: LEAVE (incl. Pub. Hols, Excl. Cas. Leave), TRAINING (given or received), and OTHER DUTIES (description in diary). A "Save" button is located at the bottom right of this section.

Fig 5.8b — Workspace overview: pending tasks, deadlines, and direct module links per audit

5.9 Daily Report Module

The Daily Report Module allows auditors to log and track their daily hours worked on each assigned audit, while also recording non-audit activities such as leave, training, or other duties.

| Feature | Description |
|--------------------------------|---|
| Daily Hours Entry | Log hours worked per audit each day with full audit list and action fields. |
| Missed Entry Management | If an auditor misses logging hours, the system requires them to specify a reason (Leave, Training, Other Duties) on the next entry date. |
| Activity Tracking | Record non-work activities: leave (public holidays, casual leave), training (given/received), and other duties. |
| Monthly Data Viewer | Select a specific month and year to view complete activity data — hours worked by audit, assisting roles, and other activities with daily breakdowns. |

Screen: Auditor Daily Report Module

Daily Report Data

Select Month * October Select Year * 2024

LTO AUDITOR'S DIARY

| SL | TAXPAYER | DATE | TOTAL HOURS | THU(21) | WED(20) | TUE(19) | MON(18) | SUN(17) | SAT(16) | FRI(15) | THU(14) | WED(13) | TUE(12) | MON(11) | SUN(10) | SAT(09) | FRI(08) | THU(07) | WED(06) | TUE(05) | MON(04) | SUN(03) | SAT(02) | FRI(01) | THU(01) | WED | |
|---|----------------------------------|------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----|--|
| 1 | Company A [TIN: 023456789-1] | 08/08/2024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Company J [TIN: 023456789-10] | 13/08/2024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Assisting Other Auditors | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Company Q [TIN: 023456789-7] | - | 5 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| LEAVE (incl. Pub. Hols. Excl. Cas. Leave) | | | 8 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TRAINING (given or received) | | | 8 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| OTHER DUTIES (Description in diary) | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Time: | | | 5 | | | | | | | | | | | | | | | | | | | | | | | | |

Fig 5.9a — Daily Report Module: daily hours entry per audit with activity tracking

Settings
Manage your account settings here

Account

Last Updated On: NEVER

Account Settings

* Passwords Must be 8-20 characters long.

Old Password

New Password Confirm New Password

[Change Password](#)

Automation

Last Updated On: Tuesday 29th of October 2024

Query No. Automation Settings

* To generate the query no. automatically, Please change the below settings

Enable / Disable

Suffix Prefix

Start Number Last Entered Number

[Save Settings](#)

Fig 5.9b — Daily Report Data Viewer: monthly breakdown of audit hours, assisting roles, and non-audit activities

5.10 Settings & My Profile Module

The Settings Module allows auditors to manage their account security and automate query numbering. The My Profile Module provides a convenient interface for viewing and updating personal information.

| Feature | Description |
|----------------------------|--|
| Password Management | Change account password with old password, new password, and confirm new password fields. Passwords must be 8–20 characters. |

| Feature | Description |
|-------------------------|--|
| Query No. Automation | Enable/disable automated query number generation with customisable prefix, suffix, and start number. |
| My Profile View | View name, department, designation, contact, email, and Employee ID. |
| Editable Profile Fields | Auditors can update specific personal and contact fields. Official details (Department, Designation, Employee ID) are protected. |

Screen: Auditor Settings & My Profile

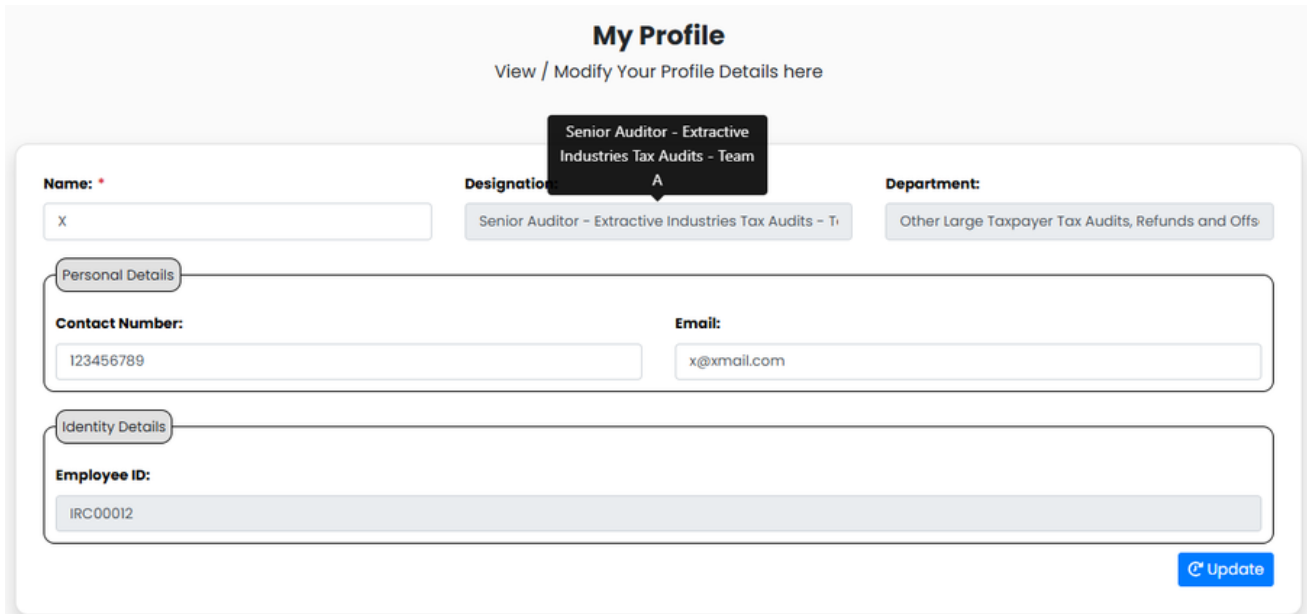


Fig 5.10 — Settings Module: password management and query number automation; My Profile: personal information management

6. Audit Lifecycle — End to End

The following table summarises the complete sequence of an audit within RAITES, from assignment through final collection:

| Stage | Phase | Actions & Actors |
|-------|------------------|---|
| 01 | Audit Assignment | Admin/Super Admin assigns audit to a Primary Auditor (and optionally a Secondary Auditor) via the Assign Audits Module. |
| 02 | Audit Initiation | Primary Auditor starts the audit, sets expected close date, and activates the audit workflow. |
| 03 | Query Issuance | Auditor raises queries to the taxpayer, recording query details, days to reply, and due dates. |
| 04 | Query Response | Taxpayer submits replies — partial or full. Auditor logs responses and tracks extension requests. |
| 05 | Notice Issuance | If the taxpayer fails to respond despite extensions, the Auditor issues a formal Notice. |

| Stage | Phase | Actions & Actors |
|-------|-------------------|--|
| 06 | Position Paper | After notice due date passes, Auditor issues a Position Paper. Date extension requests managed here. |
| 07 | Assessment Report | After Position Paper completion, Auditor issues an Assessment Report recording tax claimed, penalty, and omitted income. |
| 08 | Tax Collection | Auditor records tax and penalty collections per the Assessment Report — partial payments tracked with running balances. |
| 09 | Audit Closure | Auditor closes the audit (if assessment complete) or submits a Closure Request to Admin/Super Admin for approval. |

7. Key Benefits & Expected Outcomes

| | |
|--------------------------------------|---|
| Audit Efficiency | <ul style="list-style-type: none"> Centralised management of all audits in one platform Clear role separation between Super Admin, Admin, and Auditors Automated stage tracking — no manual follow-up needed for deadlines |
| Compliance & Transparency | <ul style="list-style-type: none"> Full audit trail from assignment through closure Structured query → notice → position paper → assessment workflow Extension request approvals with full audit history |
| Revenue Performance | <ul style="list-style-type: none"> Tax collection tracking with partial payment support Assessment report outcomes linked to collection progress Reports comparing tax claimed vs. tax received |
| Productivity & Oversight | <ul style="list-style-type: none"> Auditor daily time logging for productivity monitoring Monthly and completed-case reports for management review Workspace modules with today's due tasks and direct module links |

RAITES — Revenue and Audit Insights Tracking Enabled System

raites-ai.tech

System Overview Document | Version 1.0 | March 2026