

Athena Accounting

Compliance Checklist

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AI-first Malaysian double-entry accounting & e-Invoice

Athena Accounting — Compliance Checklist (Phase 0)

A production e-Invoice submission must not happen until this checklist is completed and signed off with a qualified Malaysian accountant or tax adviser.

Running the software successfully — including passing every automated test and succeeding in the MyInvois **sandbox** — is **not** evidence of legal or tax compliance. This checklist is the gate between "it works technically" and "we are allowed to use it for real".

This document makes **no compliance claim**. It is a list of things to verify.

A. Accounting correctness (internal, before pilot)

- ☐ Double-entry: every posted entry balances; unbalanced entries cannot post.
- ☐ Posted entries are immutable; corrections only via reversal/adjustment.
- ☐ Trial balance nets to zero; balance sheet balances ($A = L + E$).
- ☐ P&L and balance sheet derive from **posted ledger**, not document totals.
- ☐ AR/AP ageing reconciles to the AR/AP control accounts in the GL.
- ☐ Decimal precision & explicit rounding verified on real AthenaLab figures.
- ☐ Document numbering has no app-introduced gaps or reuse.
- ☐ Period locking prevents back-dated posting into closed periods.
- ☐ Reviewed by AthenaLab finance against a known-good prior period.

B. Malaysian tax treatment (with tax adviser)

Milestone 4A note. The software now provides *configurable* SST codes and a deterministic tax **calculation** engine (ACCOUNTING_RULES.md §16). This is a configuration/calculation tool — **not** a compliance certification, tax advice, or an SST return/filing feature. The example starter codes ship with **placeholder rates** and are clearly labelled examples, **not** official government codes. Every item below must still be confirmed with a qualified adviser and the actual codes/rates entered by the organisation before production.

- ☐ AthenaLab's **TIN** and **SST registration status** confirmed and entered

(org tax settings: sst_registered, sst_registration_number, effective date).

- ☐ SST applicability, rate(s), and exemptions for AthenaLab's supplies confirmed,

and the configured **tax codes** (code, direction, mode, rate, mapped account) reviewed against them — the shipped examples replaced with real values.

- ☐ Tax code list matches current Malaysian classifications.
- ☐ MYR tax rounding rule (line vs document) confirmed and matches the software

(commercial ROUND_HALF_UP, line-level then document summation).

- ☐ Recoverable vs non-recoverable input-tax treatment per code confirmed with the

adviser (drives the asset-debit vs cost-folding posting).

- ☐ Chart of accounts reviewed by the accountant for Malaysian SME suitability.

- ☐ Record-retention period confirmed and backup/retention policy meets it.

C. e-Invoice (MyInvois) — with tax adviser + LHDN docs

Milestone 4B / 4B-2 note. The software now has a MyInvois **integration foundation** (docs/EINVOICE_REQUIREMENTS.md §12) *and* a **production signing framework** (§13): OAuth, TIN validation, a deterministic UBL mapper, submit/status/cancel, the 72-hour window, a retry queue, QR from validated data, X.509 **certificate management + rotation**, a **real** RSA-SHA256 signer, health checks, a submission monitor and a sandbox readiness checklist. This is **not** a compliance certification and Athena Accounting is **not** LHDN-approved. Two operational blockers remain before production use, and the readiness checklist tracks them: **(a)** onboard a **real LHDN-recognised certificate** (the private key is configured out-of-band; the signer refuses to run without it and never fakes a signature), and **(b)** complete a **live sandbox** certification walkthrough (submit → valid → cancel → retry) with that certificate.

- ☐ Current LHDN Guideline **version and date** recorded; app matches it.
- ☐ AthenaLab's **mandatory implementation date/band** confirmed.
- ☐ Mandatory field matrix taken **verbatim** from the current Specific Guideline.
- ☐ Document-type codes (invoice/CN/DN/refund/self-billed) confirmed.
- ☐ Item **classification codes** used are the current official list.
- ☐ Self-billed scenarios applicable to AthenaLab identified and handled.
- ☐ Consolidated e-Invoice rules (if any apply) handled.
- ☐ TIN validation via MyInvois API working for real customers/suppliers.
- ☐ Digital certificate obtained from an accepted issuer; signing verified.
- ☐ Full lifecycle validated in **sandbox**: submit → valid → reject → cancel

(within 72h) → retry (no duplicates).

- ☐ QR code / validation link correctly shown on the visual invoice.
- ☐ 72-hour cancellation window enforced; post-window corrections use CN/DN.
- ☐ Retry/idempotency proven to never create duplicate submissions or entries.
- ☐ Production vs sandbox config fully separated; production credentials & cert

handled per SECURITY.md (env/secret store, never in repo).

D. Security & data protection

- ☐ Tenant isolation test suite green (org A cannot touch org B — all modules).
- ☐ RBAC: segregation of duties enforced (creator ≠ approver for high-risk).
- ☐ Secrets confirmed absent from source control; env/secret store only.
- ☐ File-upload restrictions and safe error handling verified.
- ☐ Encrypted, tested **backups**; restore rehearsed.
- ☐ Malaysian **PDPA** obligations for personal data reviewed (parties' data).
- ☐ Audit log completeness verified for every sensitive action.

E. Operational readiness

- ☐ Environment separation (dev / sandbox / production) confirmed.
- ☐ Monitoring & alerting on posting failures and e-Invoice submission failures.
- ☐ Runbook for e-Invoice rejection/cancellation handling written.
- ☐ Athena Sentinel product profile registered; PO + tenant-isolation gates on.

Sign-off (required before production e-Invoice)

Role	Name	Date	Signature
AthenaLab Finance owner			
Qualified Malaysian accountant / tax adviser			
Engineering (Athena Accounting)			
CEO approval to go live			

No `einvoice_env` may be set to `production` for any organization until this sign-off block is complete.