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NetSuite Custom GL Lines: Design, Approval and Close Proof

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In this article

1. Executive Summary
2. Introduction and Background
3. Key Changes: From Separate Journals to Transaction-Linked Postings
4. Implementation Considerations and Process Changes
5. Data Analysis and Evidence
6. Implications and Future Directions
7. Frequently Asked Questions (FAQs)
8. Conclusion

Executive Summary

NetSuite Custom GL Lines is a plug-in type that adds lines to a transaction's general ledger (GL) impact. Oracle describes it as custom transaction logic that adds lines to the GL Impact page (docs.oracle.com), and implementers describe it as leaving the standard posting intact while adding lines (www.novutech.com). For a controller, the practical difference from a journal is that the added lines belong to the source transaction. The older pattern was a separate, independent journal entry for the reclass work (blog.prolecto.com), which one implementer notes required synchronization whenever the source changed (blog.prolecto.com).

The central argument of this report is that **balanced lines are necessary but not sufficient**. Oracle requires that the total debits and credits for the transaction balance (docs.oracle.com) and does not allow credits and debits to be distributed across subsidiaries (docs.oracle.com). A balanced line posted to the wrong account still passes those checks, so balance validation cannot prove that an accounting policy is correct. Acceptance therefore needs a **documented policy**, a **scoped configuration**, a **reconciliation** of standard plus custom lines to expected impact, and **two separate evidence streams**. The audit log shows custom lines created for a transaction or implementation, while the review page lists transactions only if the last run was incomplete or failed.

Timing matters because a posting that is correct at save can change later. When a change triggers a cost of goods sold (COGS) update, the plug-in process runs again to update the GL impact (docs.oracle.com). A close gate that looks only at the original save therefore misses reruns. Oracle's period close checklist includes a dedicated task for reviewing Custom GL plug-in executions (docs.oracle.com), which gives controllers a natural place to enforce the gate.

Governance anchors are well established. COSO describes control activities as actions established through policies and procedures (www.coso.org), GAO expects changes to information technology to pass a process in which they are authorized, documented and tested (www.gao.gov), and the PCAOB notes that inquiry alone does not provide sufficient evidence for a conclusion about a control (pcaobus.org). For versions, Oracle advises creating a new implementation with a different name rather than updating an installed one (docs.oracle.com), and states that the system always uses the current plug-in version (docs.oracle.com).

The recommended decision order is: standard configuration, then a supported accounting feature, then a transaction-linked plug-in, then a separately governed journal. **Readiness** is defined here as reconciled accounting impact plus dispositioned execution tasks. Any tolerance is the reader's approved policy, not an industry benchmark. Several behaviors (what Ignore means for later runs, rerun effects after edits, overlap of implementations, rollback) are not fully specified in the pages reviewed and must be tested in a sandbox with finance approval before they become procedure.

Introduction and Background

Controllers at growing OneWorld and manufacturing companies regularly meet posting requirements that standard account settings cannot express: reclassify a portion of cost on an item fulfillment, accrue a commission when an invoice posts, or route a charge to a different account when a flag is set. The question is rarely whether code can create balanced lines. The question is whether the resulting postings can be **proved** through later edits, reversals and costing changes, and who signs that proof at month end.

The Custom GL Lines plug-in is one answer. Oracle's overview says solution providers build implementations that administrators configure for specific transaction types, subsidiaries and accounting books. Third-party descriptions repeat the scoping model: OneWorld accounts can scope to subsidiaries (www.nssuccess.com), and accounts with Multi-Book Accounting can scope to accounting books (www.nssuccess.com). The interface supports SuiteScript 2.x, and the setup prerequisites named by one implementer are the Server SuiteScript and Custom GL Lines features.

This report covers the **accounting design and operational acceptance** of this plug-in type. It deliberately does not teach SuiteScript, does not cover custom segment reporting design (see a separate guide on custom segments and GL impact), and does not cover audit-log discovery or external GL integration contract tests, which are separate jobs.

The scope of the evidence is explicit. Oracle's help pages carry no revision dates in the text reviewed on 2026-11-27, so statements are anchored "as of November 2026" and should be re-read before use. Third-party examples are dated: Prolecto's worked example was published in 2015 and uses legacy code, which this report does not reuse, and Novutech's setup guide is a later, competing baseline. No implementation provider is placed in the decision matrix below, and every reader decision remains with the reader's own finance leadership. Nothing in this report is accounting, audit or legal advice, and readers should consult their auditors and qualified accounting professionals.

Key Changes: From Separate Journals to Transaction-Linked Postings

Change 1: Express the requirement, then challenge whether configuration already solves it

A posting requirement should be written as a policy statement before anyone discusses code. COSO describes control activities as actions established through policies and procedures, and its Principle 12 expects controls to be deployed through policies that establish what is expected (www.coso.org). GAO's Green Book similarly expects management to document in policies and procedures the responsibility of each unit for its process objectives and controls (www.gao.gov). The PCAOB's description of the period-end financial reporting process explicitly includes procedures for the selection and application of accounting policies (pcaobus.org). Under IFRS, an accounting policy means specific principles, bases, conventions, rules and practices applied by an entity (ifrs.org), so the sign-off pack should name the policy, not just the script.

A usable requirement statement contains:

- **Trigger:** the transaction type, status and condition that make the posting apply.
- **Amount rule:** the formula, rounding and the source fields it reads.
- **Accounts:** debit and credit accounts, plus departments, classes, locations and segments.
- **Scope:** subsidiaries, accounting books and currencies in and out of scope.
- **Effective dates:** the first transaction date the policy applies to and any end date.
- **Owner:** the named role that owns the policy and approves changes to it.

Challenge comes next. One implementer advises exploring configuration options before developing custom plug-ins (www.novutech.com) and reserves the plug-in for cases where standard account configurations on items, customers and vendors cannot achieve the required GL impacts (www.novutech.com). That is a sound screening rule. *Table 1* below extends it into a decision matrix covering the standard alternative, the reason a plug-in might still be chosen, the maintenance burden and the sign-off role.

Requirement	Standard or supported alternative	Reason to choose a plug-in	Maintenance burden	Sign-off role
Recurring split of a cost across departments or subsidiaries	NetSuite allocation schedules	Only if the split must happen at transaction posting time and follow the transaction's own fields	Low for schedules (configuration). Higher for a plug-in (code, versions, regression)	Controller
Same amount every period, such as depreciation or rent	Recurring entries, which can be set once and repeated each period (www.netsuite.com)	Rarely justified	Low	Accounting manager
Reclass tied to each source transaction (for example vendor bill charges moved to specific accounts)	Item, customer and vendor account settings first	Reclass must follow every edit of the source transaction automatically (www.79consulting.com)	Medium to high (script, scope, execution review)	Controller and NetSuite developer
One-off correction or top-side adjustment	Approved manual journal with reviewer separate from preparer	Not applicable. Use a governed journal	Low per entry, high if frequent	Controller
Intercompany posting or elimination	Intercompany journal features. Oracle lists intercompany journals among the journal cases the plug-in does not support (docs.oracle.com)	Not available for those journal cases	Not applicable	Corporate controller
Different treatment in a secondary book	Multi-Book Accounting mapping and book-specific entries	Book scoping is available for plug-ins when Multi-Book is enabled, but custom lines stay in the primary book unless flagged (docs.oracle.com)	High (book mapping must be tested per book)	Controller and statutory reporting lead
Period close orchestration and reconciliation	Close checklist and reconciliation tools (www.netsuite.com)	Not a posting problem	Low	Controller

The matrix is a screening aid, not a verdict. The plug-in is most defensible for the reclass row, and conditionally for the recurring-split row, where the requirement is both **transaction-level** and **must survive edits**. The secondary-book row is a separate case that needs per-book testing, and the intercompany row is not available to the plug-in. Everything else has a lower-maintenance home. The plug-in rows also carry the heaviest evidence load, which the later sections address.

Change 2: Separate journal versus transaction-linked impact, and who owns the policy

A separate journal and a transaction-linked line differ in four ways that matter to a controller. First, **linkage**: Prolecto's description is that plug-in entries become inherent to the source transaction (blog.prolecto.com), and Softkey describes the plug-in as altering the GL impact of the transaction directly rather than creating journal entries (softkeyconsulting.com). Second, **change behavior**: the older dependent-journal model needed manual synchronization when the source changed, while a plug-in reruns with the transaction. Third, **preparer and approver**: a manual journal has an identifiable preparer and approver, while plug-in postings have a developer, a configurator and a script owner. Fourth, **evidence**: a journal carries its own record, while plug-in lines are evidenced by the GL Impact page, the audit log and the revision page.

That third difference is where segregation of duties belongs. GAO states that segregation of duties helps prevent fraud, waste and abuse (www.gao.gov), and the PCAOB's risk standard expects the auditor to consider the risk of management override of controls (pcaobus.org). In practice, the person who writes the script should not be the only person who approves the policy it implements, and the person who configures scope should not be the only person who accepts the test results.

The policy owner is a **finance role**, not a developer role. APQC's close guidance says to define who owns each close activity (www.apqc.org). Name the owner in the requirement statement, and record the owner's approval of every version.

Two cautions apply. Plug-in lines are additive: they are written so that NetSuite still posts the standard lines the way it would by default (blog.prolecto.com), and the added lines must balance (blog.prolecto.com). Some secondary descriptions use broader wording about changing or replacing lines, but the Oracle description is that the plug-in adds lines, so any design that assumes a standard line disappears should be tested before it is relied on. Second, the plug-in is not an approval engine. Approval of postings belongs in an approval process, not in the script that generates lines.

Change 3: Scope transaction types, subsidiaries, books, currencies and classifications

Scope is where most acceptance defects originate, because the plug-in runs only where it is configured. Define scope in five dimensions and write each as an explicit in-scope and out-of-scope list:

- **Transaction types:** Oracle publishes a supported-types list, and the plug-in supports journals except in listed cases. Treat the page as the source of truth and re-read it for each release. Third-party examples show typical targets: item receipts that are not created from a transfer order (www.novutech.com) and vendor bills that reclassify manufacturing charges (www.novutech.com).
- **Subsidiaries:** OneWorld accounts can scope an implementation to specific subsidiaries. Oracle does not permit credits and debits to be distributed across subsidiaries, so any policy that needs an intercompany leg needs a different design.
- **Accounting books:** with Multi-Book Accounting, an implementation can run for specific books. A custom line stays in the primary book unless it is flagged to copy to secondary books, so book intent must be stated per line.
- **Currencies:** the functional currency is the currency of the primary economic environment in which the entity operates (ifrs.org). Each subsidiary and book needs an expected posting currency in the pack.

- **Classifications:** departments, classes, locations and segments are part of the posting, not decoration. Segment behavior is a separate topic, and one implementer suggests a transaction-level gating field so that the plug-in runs only in specific instances (www.suitetoothconsulting.com) and a custom record to drive reclass rules without code edits (www.suitetoothconsulting.com). Both patterns shift risk from code to data, so the data table then needs its own change control.

Overlap deserves its own line in the scope table. Oracle states that no priority is assigned among plug-ins and that they run in any order (docs.oracle.com), and an implementer cautions that multiple implementations should be designed carefully (www.nssuccess.com). Because no execution order is promised, two implementations that touch the same accounts should be treated as an unproven combination until a sandbox test shows stable results. The same Oracle page recommends that a replacement implementation start one day after the old one ends (docs.oracle.com), which prevents two versions from running on the same date.

Change 4: Specify expected standard, custom and combined GL lines

The expected-impact specification should list three things for each in-scope transaction pattern: the **standard lines** NetSuite posts without the plug-in, the **custom lines** the policy adds, and the **combined result**. The working assumption, to be confirmed in a sandbox, is that NetSuite first creates the standard lines for the primary book and the custom lines are then added, so standard lines remain in the final impact. A sign-off pack that implies standard lines disappear misstates the design.

Table 2 below shows an illustrative reconciliation. It is a **(Hypothetical Example)** with fictional amounts and no client data: a policy that accrues a warranty reserve equal to 2.5 percent of COGS on an item fulfillment for flagged items. Amounts are in a single fictional currency.

Line	Source	Debit	Credit	Note
COGS, finished goods	Standard	$12,400.00		Posted by NetSuite at fulfillment
Inventory asset	Standard		$12,400.00	Posted by NetSuite at fulfillment
Warranty expense	Custom	$310.00		2.5% of $12,400.00
Warranty reserve	Custom		$310.00	Balancing credit
Combined impact		**$12,710.00**	**$12,710.00**	Balanced and equal to expected
After COGS update to $12,880.00 (standard lines)	Standard	$12,880.00	$12,880.00	Cost recalculation changes the standard lines
Expected custom lines after rerun	Policy	$322.00	$322.00	2.5% of $12,880.00
Observed if rerun failed (custom lines unchanged)	Custom	$310.00	$310.00	Still balanced, but $12.00 short of policy

The example makes the report's central point concrete. Both the original and the failed-rerun states are balanced, so Oracle's balance validation passes them. Only a comparison with the policy shows that the reserve is $12.00 short after the cost change. This is why the definition of readiness joins reconciled accounting impact with dispositioned execution tasks: the reconciliation catches policy drift, and the execution review explains why it happened.

Change 5: Test creation, edit, reversal and COGS-driven rerun

Implementers state that thorough testing in a sandbox environment is crucial (softkeyconsulting.com). Test cases should follow the transaction's life, not only its first save. NIST defines configuration control as the process of controlling modifications to hardware, firmware, software and documentation (csrc.nist.gov), which supports treating each test cycle as a controlled change with recorded results.

Table 3 below is a test grid. The "expected outcome" column is the pack's design intent. The "observed outcome", "execution state", "audit link", "owner" and "exception disposition" columns are filled in during the sandbox run, and every row needs all of them before sign-off.

Test	Expected outcome (design intent)	Observed outcome	Execution state	Audit link	Owner	Exception disposition
Original save	Standard lines plus policy lines, balanced, correct accounts and segments	To be recorded	Completed	Audit log entry for the transaction	Developer	None, or approved exception
Amount edit	Custom amounts recalculate to the new base	To be recorded	Completed	Audit log entry, current lines	Developer	
Reclassification of an item or account	Lines follow the new classification	To be recorded	Completed	Audit log and revision page	Developer	
COGS update	Custom lines are recomputed after the asynchronous rerun	To be recorded	Incomplete, then completed (or failed)	Review page and audit log	Accounting systems owner	
Reversal	Expected treatment documented. Oracle lists voiding and reversing journals as unsupported (docs.oracle.com)	To be recorded	Not applicable or completed	Audit log	Controller	
Closed-period handling	Oracle states an error appears when an update triggers the plug-in in a closed period (docs.oracle.com)	To be recorded	Failed or blocked	Review page	Controller	Reopen with approval, or approved exception

Test	Expected outcome (design intent)	Observed outcome	Execution state	Audit link	Owner	Exception disposition
Missing account	Validation failure, no silent partial posting	To be recorded	Failed	Audit log records attempted lines	Developer	
Currency mismatch	Validation failure on account or entity currency	To be recorded	Failed	Audit log	Developer	
Permissions	Execution runs under the configured role. Review needs its own permission	To be recorded	Completed or failed	Role record	System administrator	

The grid is intentionally **fill-in**. Oracle's documents do not predict every outcome for a given account configuration, so prefilled "observed" values would be fabricated. Two rows deserve emphasis. The COGS row should be repeated with a cost change that arrives after the original transaction, because, as the COGS statement above shows, a later cost event can rerun the plug-in and change the original transaction's GL impact. The closed-period row should be run with the implementation's default behavior and again with any closed-period option the configuration offers, because the interaction is a close control, not a developer detail.

Design the test cycle around these principles:

- **Independent preparer:** the person who builds the implementation does not sign the test results.
- **Representative data:** include foreign-currency, multi-subsidiary and multi-book transactions, not only simple ones.
- **Repeat after cost events:** rerun the COGS row after a later cost change, not only at original save.
- **Capture evidence per row:** keep the GL Impact view, the audit log extract and the review page state.
- **Record failures:** a failed row with a disposition is stronger evidence than an unrecorded pass.
- **Re-run on version change:** repeat the grid for every new implementation version.

Document the **performance baseline** too. Softkey warns that poorly optimized scripts can slow transaction processing (softkeyconsulting.com), and one implementer recommends running the plug-in asynchronously as a best practice (www.nssuccess.com). Oracle publishes no accounting-system-wide baseline in the pages reviewed, so the baseline is your own: measure save times before and after enablement in a representative sandbox.

Change 6: Separate completed-execution audit evidence from incomplete or failed review tasks

Two Oracle pages answer two different questions, and the pack should keep them separate.

- **Completed-execution evidence (audit log):** Oracle's audit log lets users view custom lines created for a specific transaction, all transactions, or a specific implementation (docs.oracle.com). It also records details about lines the plug-in created and tried to create (docs.oracle.com). The revision page lets

users determine the versions of the script file and library file used to create the lines (docs.oracle.com).
- **Open-exception evidence (review page):** the review page lists a transaction only if the last run of the custom GL plug-in was incomplete or failed (docs.oracle.com). Oracle's description of Ignore is that it removes the transaction from the list and that a later run requires editing the transactions manually (docs.oracle.com).

A clean review queue is **not** proof that postings are right. A transaction whose latest run succeeded does not appear there, whether or not the policy was correct. A populated audit log is also not proof of readiness, because it shows what was created and attempted, not what the policy required. The PCAOB's evidence standard says appropriateness is the measure of the quality of audit evidence (pcaobus.org), and its internal control standard orders tests from inquiry through observation and inspection to re-performance (pcaobus.org). Reconciliation of expected versus actual impact is the re-performance step; the log and queue are the inspection step.

The audit log can also be paired with reconciliation reports. COSO notes that control activities can be preventive or detective and manual or automated (www.coso.org), and a reconciliation of plug-in lines to policy is a detective control that complements the preventive validations NetSuite applies at save. GAO lists verifications, reconciliations and authorizations among transaction control activities (www.gao.gov).

Implementation Considerations and Process Changes

Establish the close gate, escalation owner and exception procedure

A close gate converts the evidence into a decision. A workable gate has four conditions, each owned by a named person:

- **Review queue disposed:** every incomplete or failed task for the period is rerun, resolved or recorded as an approved exception. Oracle's checklist includes a task named Review Custom GL Plug-ins Executions, so the gate can live inside the checklist rather than beside it.
- **Reconciliation signed:** expected versus actual custom impact for in-scope transaction types, for each subsidiary and book, with differences explained.
- **No pending runs:** because COGS-driven reruns are asynchronous, confirm no run is scheduled or in progress when the period locks.
- **Version confirmed:** the revision on recent lines matches the approved version.

Escalation should be written down: the accounting systems owner triages failures, the controller decides on reopening or correction, and the developer fixes root causes. NetSuite markets a close management product that turns a checklist into a connected close plan, and some teams will prefer to model the gate there, but the gate itself is a policy choice rather than a feature.

Corrections need a rule. COSO's Principle 17 expects control deficiencies to be evaluated and communicated to those responsible for corrective action (www.coso.org). IFRS draws a line between changes in accounting policy, which are applied retrospectively unless impracticable (ifrs.org), and material prior-period errors, which are corrected retrospectively by restating comparatives (ifrs.org). Which category a plug-in defect falls into is

an accounting judgment for the controller and auditors, not a developer call. Define any **materiality or tolerance** as the reader's own approved policy. This report does not supply a threshold and none should be inferred from the fictional $12.00 in *Table 2*.

When Oracle's review page reports a closed-period error, the documented options are to ignore the error or open the period and run the plug-in again. Treat "open the period" as a controlled action under the period close policy. Treat "ignore" as an **exception that needs a reason, an approver and a reconciliation outcome**, because Oracle's description removes the item from the list and the pages reviewed do not say how later runs treat an ignored transaction. That question belongs on the sandbox test list.

Emergency changes need their own path. ISACA's change management guidance calls for documented processes for handling emergency changes (www.isaca.org), and a mid-close script fix is exactly that case. Record the approver, the test evidence and a retrospective review.

Manage implementation versions, effective dates and regression evidence

Version management is the second major operational control. Three Oracle statements shape the design. The system always uses the current version of the plug-in, so a changed script can produce a different result when an old transaction is edited. For version updates, Oracle advises creating a new implementation with a different name rather than updating the installed one. And when replacing implementations by date, the new effective date should be one day after the old end date. The combination implies a cutover plan with these fields: old implementation, new implementation, effective date, test evidence, approver, and the reconciliation that shows no gap or overlap on the cutover date.

Rollback is not described as a feature in the pages reviewed. The revision page is a reference record of script versions, not a restore function, so a rollback plan means re-enabling the prior implementation and re-running affected transactions under a documented approval. Test that sequence in a sandbox before the first production release.

Regression evidence follows GAO's standard that changes pass through a management process in which they are authorized, documented and tested, and that management reviews the process in a timely manner after a significant change (www.gao.gov). The Institute of Internal Auditors' guidance on IT change management says effective change management helps organizations address risk, reduce unplanned work and limit unintended results (www.theiia.org). ISACA's change objective is that changes are logged, assessed and authorized before implementation and reviewed against planned outcomes afterward (www.isaca.org).

Keep a regression pack with: the test grid results, the reconciliation for each transaction pattern, screenshots or exports of the GL Impact page, the audit log extract, the revision record and the review page state. Retest on each NetSuite release as a precaution, because plug-in logic supplements standard business logic and its behaviour should be re-confirmed in a sandbox. The pack also supports the auditor's work. The SEC's interpretive guidance says management is responsible for maintaining evidential matter, including documentation, supporting its assessment (www.sec.gov) and that the form and extent of documentation will vary with the company (www.sec.gov). SAS No. 145 assists auditors in identifying and addressing risks from the use of IT (www.aicpa-cima.com), and commentary on it notes that the ongoing effectiveness of controls may depend on general IT controls that prevent unauthorized program changes (www.journalofaccountancy.com).

Items that must be tested rather than assumed

Several facts that readers often assume cannot be settled from documentation alone. *The list below* separates what the reviewed pages state from what a sandbox must prove.

- **Interface version:** Oracle documents SuiteScript 2.x support. The reviewed pages still publish SuiteScript 1.0 material alongside it and do not state a retirement date there. Build new work on 2.x and confirm current guidance before starting.
- **Synchronous or asynchronous save:** the choice is a configuration setting. Oracle documents asynchronous reruns after COGS changes. Test the GL Impact page while a run is pending.
- **Overlap:** multiple implementations are allowed but run in any order. Test your specific combination.
- **Book mapping:** custom lines stay in the primary book unless flagged. Test each secondary book and any custom segment propagation.
- **Ignore semantics:** removal from the list is documented. The effect on later reruns is not stated in the pages reviewed.
- **Reopening authority:** reopening a period is a period close permission matter. Record who may do it and under what approval.
- **Performance:** no universal baseline exists. Measure save times in your own sandbox.

Data Analysis and Evidence

The evidence base for this topic is mostly documentary rather than statistical. No public independent benchmark measures the failure or rerun rate of Custom GL Lines plug-ins, and the report does not invent one. What can be quantified is the close environment into which the plug-in's evidence has to fit, plus the arithmetic of reconciliation.

Close-cycle benchmarks (originators named). APQC defines its monthly close measure as cycle time in days to complete the monthly consolidated financial statements (www.apqc.org); its public table shows a median of 6.0 calendar days with a total sample size of 11,117 and no stated survey date. An older CFO.com column republishing APQC data reports that 2,300 organizations answered the question (www.cfo.com) and that the median organization needed 6.4 calendar days to close a month (www.cfo.com). APQC's annual-close guidance reports that top performers finish in 10 days or less compared with a median of 18 days (www.apqc.org). Those are survey figures from different years and samples, so they should be read as context, not as a target.

Manual effort. APQC's 2016 benchmark paper reports that top performers have ten percent or less of journal entry line items entered manually while laggards have a third or more (www.apqc.org); the excerpt reviewed did not state its sample. A PwC regional survey of finance leaders (South-East Europe, March 2026) reports that 34 percent load accounting data into spreadsheets that require manual adjustments (www.pwc.com) and that 61 percent of the organisations close within five days (www.pwc.com). Ventana Research reports that 53 percent of companies close their books within six business days (www.ventanaresearch.com); the sponsor is not named in the text reviewed. These figures describe the pressure to automate recurring postings, which is the motivation for the plug-in, but they do not show that a plug-in shortens a close.

Reconciliation arithmetic (Hypothetical Example). The fictional policy in *Table 2* yields a simple control identity: custom debits equal custom credits, and each custom amount equals the policy rate times the standard base. For a base of $12,400.00 at 2.5 percent, the custom amount is $310.00. After a cost update to $12,880.00 the expected amount is $322.00, so a stale amount is $12.00 (3.7 percent of the expected custom amount) short. Two points follow. A check on balance alone would report zero difference in both states. A check on policy would report $12.00, and its dollar significance is entirely the reader's policy decision.

Evidence fields available from Oracle's pages. The audit log records the transaction, the implementation and whether lines were created or attempted, and the revision page ties lines to script and library versions. The review page gives the open list for the last run. Three fields combine into the closing evidence set: the log for completed runs, the review page for exceptions and the reconciliation for policy conformity.

Documentation retention. Retention periods differ by role. The PCAOB requires auditors to retain audit documentation for seven years from a date set in the standard (pcaobus.org). That is an auditor obligation, not a company retention rule, and the pages reviewed state no retention period for the Oracle audit log, so the company's own records policy should govern exports.

Reliability of system-generated information. PwC's guidance notes that control effectiveness can depend on the completeness and accuracy of system-generated reports or data (www.pwc.com), and commentary on SAS No. 145 notes that auditors may need to test controls over system-generated reports (www.journalofaccountancy.com). Because plug-in output is system-generated, the reconciliation and the log extract should be produced by a repeatable saved search or report rather than by ad hoc screenshots.

Implications and Future Directions

For controllers. The plug-in is a control surface, not a convenience. The SEC's guidance says management need only evaluate those IT general controls that are necessary for other controls to operate (www.sec.gov), and that the proper and consistent operation of automated controls often depends on effective general controls (www.sec.gov). The PCAOB's AS 2201 says an automated control would generally be expected to be lower risk when general controls are effective (pcaobus.org). Applied here, a well-governed plug-in with version control, access control and tested change management can be **lower risk** than a stream of manual journals, while a poorly governed one is a new source of risk. COSO's Principle 11 expects general control activities over technology (www.coso.org), and COSO's Principle 9 expects the organization to identify and assess changes that could significantly impact internal control (www.coso.org).

For developers. Expect the acceptance pack to constrain design. Keep the script to line generation and avoid complex data processing inside it. Move configurable rules into governed data where that reduces release frequency, accepting that the data table then needs its own change control. Prepare for questions about rerun behavior and about how an ignored task interacts with later edits.

For framework changes. Oversight sources continue to evolve. GAO's FISCAM, a methodology for assessing information system controls (www.gao.gov), was revised, and the revision is effective for attestation engagements and performance audits beginning on or after October 1, 2026 (www.gao.gov). Readers in regulated or public-sector settings should check the current version of whichever framework their auditors use.

For providers. Implementation partners can help build and test an implementation, but the acceptance decision and the policy ownership stay with the company's finance leadership. A provider's value is best judged by whether it hands over the test grid, the reconciliation and the version log, not by whether the code runs.

What would change this analysis. Oracle could clarify the semantics of Ignore for later runs, publish rollback or version-pinning guidance, or expand the transaction types supported. Any such change should trigger a pack revision. Until then, treat undocumented behavior as a test item.

Frequently Asked Questions (FAQs)

What is a NetSuite custom GL plug-in, and how does it differ from journal entries?

It applies custom transaction logic that adds lines to the GL Impact page. A journal is a separate transaction. Prolecto's description of the older approach is a subsequent, independent journal entry, while plug-in lines become inherent to the source transaction. See *Table 1* for when each fits.

Is there an example I can follow?

Several implementers publish examples: item receipts skipping transfer orders, commission accruals on invoices (www.nssuccess.com) and reclass rules driven by a custom record. Their code should not be copied into production without testing. The Prolecto example is from 2015 and uses legacy code.

How should a custom GL lines plug-in implementation be rolled out?

Use a development or sandbox account, name the implementation by version, set effective dates so one version starts the day after the previous one ends, and attach the test grid and reconciliation to the approval. Oracle advises creating a new implementation for version updates.

What is the audit trail for custom GL lines?

The audit log shows lines created, and attempted, for a transaction or implementation. The revision page shows script and library versions. The review page lists transactions whose last run was incomplete or failed. The audit log and the review page answer different questions.

What are the plug-in best practices?

Balance every set of lines, avoid cross-subsidiary distribution, test in a sandbox, consider asynchronous execution for save-time performance, and keep rules under change control.

Where is the execution log, and what does it show?

Oracle's execution review page lists incomplete and failed executions and supports rerun or ignore actions. Completed results are in the audit log. Keep both in the close pack.

Which month-end close controls apply?

At minimum: a review of open executions, a reconciliation of expected versus actual custom impact, confirmation that no runs are pending, and exception approval. APQC recommends monthly reconciliations on complex accounts so fewer issues pile up at year-end (www.apqc.org).

Does a balanced entry prove the accounting is right?

No. Balance is a technical validation. Accounting correctness is a policy question, answered by the reconciliation in *Table 2* and the approvals in the sign-off pack.

Conclusion

Custom GL Lines is best understood as a way to make a posting policy travel with a transaction, not as a faster way to post journals. The design decision is whether the desired postings can be proved through later edits, reversals and costing changes. That proof has four parts: a documented policy with a finance owner, a scoped configuration, a reconciliation of standard plus custom lines to expected impact, and two evidence streams, the audit log for completed runs and the review page for incomplete or failed ones.

The decision order is straightforward. Use standard configuration where it works, a supported accounting feature where one fits, a transaction-linked plug-in where the requirement is transaction-level and must survive edits, and a separately governed journal for one-off corrections. Define readiness as reconciled impact plus dispositioned execution tasks, set tolerances through your own approved policy, and test the undocumented behaviors in a sandbox with finance approval before they become procedure. Questions about Ignore, rerun effects, overlap and rollback should stay on the test list until a sandbox run settles them.

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

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