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NOTE ON THE FIRST RECORDED AUDIT IN THE BIBLE

Abstract: According to an early commentary on the Bible, Joseph is the first auditor of accounting records in the Bible.

According to one of the earliest commentaries on the Bible (Onkelos, circa 2nd century C.E.), an audit of accounting records is mentioned in the story of Joseph.

Joseph was the manager of Potifar's household. All of the household assets were entrusted to Joseph (Genesis 39:4, 8) and all transactions of the household were under his authority (Genesis 39:6, 9).

All indications point to the fact that Potifar's household was the equivalent of an ancient estate. While the size of his household is not explicitly discussed in the Bible, it may be inferred from a number of passages. Potifar was an "officer of Pharaoh's, the captain of the guard" (Genesis 39:1) who even had the power to jail Joseph (Genesis 39:20). There are multiple references to the men—presumably slaves—of the household (Genesis 39:11, 14). Joseph's rise to power as manager of the household is gradual (Genesis 39:2, 4, 6, 8-9). The clear implication is that the estate had an hierarchical structure.

Since Potifar's estate was a large enterprise, Joseph presumably delegated authority to subordinates. As manager, he would have to periodically check the records of his subordinates.

The Bible refers to Joseph's work once.

And it came to pass on a certain day, when he [Joseph] went into the house to do his work, and there was none of the men of the house there within (Genesis 39:11).

The Bible does not specify the nature of Joseph's work. Onkelos, however, explains the words "his work" as "למבוק בכתבי חושבניה" which can literally be translated "to check the records of account."

Thus, according to Onkelos, Joseph is the first auditor of accounting records in the Bible.

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