

Segregation of Duties Quantification Accelerator

Mitigating fraud risks in the SAP landscape

Many organizations are challenged with Access Management deficiencies in their SAP landscapes, often leading to excessive access and the potential for fraud or financial misstatement. Responding to regulatory compliance issues and audit findings in this area is often complex, time-consuming and expensive.

By leveraging Protiviti's Accelerator for your SAP systems, Protiviti can help you rapidly **find the needle in the haystack** when it comes to substantive testing of Segregation of Duties (SoD) and Sensitive Access (SA) conflicts. Our proven methodology leverages data and analytics to rapidly mine SAP business transactions and quantify exceptions related to excessive access, helping reduce audit deficiencies.

Isolate the Real Risk Exposure

"Can-Do" Access Risk



"Did-Do" Exceptions



500 users across 8 different countries have access to both create and pay vendors.

Test 100% of the population



50x

\$30M

Found 1 user who had created and paid the same vendor 50 times for \$30M total.

Quantify financial impact



Our SoD Quantification Accelerator for SAP S/4HANA provides:



Accelerated SAP Extract & Analysis

Our NextGen technology allows us to obtain and query key transactional data to produce impactful reporting in a condensed timeframe.



Intelligent Risk Quantification

We have a library of hundreds of automated tests which accelerate substantive testing and provide valuable insights into material risk.



An Enhanced Control Framework

Supplement your existing mitigating control landscape with 'Did-Do' analysis of material exceptions that may have circumvented the control processes.



Regulatory Compliance Support

Leverage the analysis captured as a key control to mitigate audit findings related to the excessive access to business functions in your key financial systems.



Data Analytics Visualization

Highlight areas of concern and prioritize remediation efforts using financial dashboards and trend analysis.



External Audit Reporting

Our deep-rooted experience in Audit and Financial Advisory positions us as a strong partner to help provide the documentation and evidence regulators are seeking.

SoD Quantification Accelerator

Protiviti's SoD Quantification Accelerator analyzes SAP environments to enable visibility into the material impact of exceptional transactions and unusual uses of master data within your SAP system.

Benefits include:

Identify actual occurrences of SoD violations by extracting backend tables regardless of what tcodes or Fiori apps are used.

Test for exceptions across several business processes such as procure to pay, order to cash, general ledger and many more.

Assess risk based on materiality to help plan and prioritize areas for further investigation.

Reduce audit concerns related to excessive access and the number of SoD conflicts in the SAP landscape.

Decrease effort and reliance on IT to compile reporting and perform massive data hauls.

Complement other automated SoD tools to either identify portion of users that have acted on risky access or capture false negatives.

Target security remediation efforts to focus on key risk areas with the largest exposure or material significance.

Standardize the process for responding to audits and supporting mitigation controls for outstanding access conflicts.



Global Electronics Manufacturing Client Story



Challenge

The business did not understand the existing SAP security role design well and role owners had not been identified. An older version of GRC was in place, which was owned by IT with little involvement from the business. As a result, key business risks were not being addressed. This excessive access led to a material weakness due to numerous SoD conflicts identified by external auditors.



Solution Delivered

Protiviti provided the following solutions in partnership with the client's finance team with participation from IT and Internal Audit:

- Performed quarterly SoD Quantification analysis on 15,000+ users in 100+ sites in 26 countries across multiple SAP systems
- Implemented an automated user provisioning process utilizing GRC Access Control and Fiori apps
- Deployed a global role redesign with SoD conflict-free, task-based roles to minimize excessive access and reduce SoD issues



Business Results

As a result of implementing a SoD Quantification process while remediation efforts were underway, the client:

- Reduced material weakness audit findings by mitigating SoD access through review of actual quantified exceptions
- Eliminated all high and critical SoD risks within technical SAP roles
- Redesigned roles which reduced user-level SoD violations by 91%

Contact us for an assessment today at SAPsolutions@Protiviti.com



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