

Audit Support as a Service

ERP Risk Advisors is pleased to announce **Audit Support as a Service** offerings for **E-Business Suite** and **ERP Cloud** solutions. ERP Risk Advisors has been a thought leader in the Oracle applications space for many years and have brought our vast experience and expertise to the development of this offering.

External and internal auditors who are auditing these ERP systems can leverage the data provided by this service to:

- Test access controls and role design by evaluating sensitive access risks and segregation of duties conflicts
- Evaluate control design by:
 - reviewing the actual configurations verses expected configurations
 - considering ‘best practice’ configuration design as provided by ERP Risk Advisors
- Test change control processes by having a population of IT and functional configurations throughout the most commonly used ‘in scope’ modules and the core applications

Engagement process

Following is an overview of the engagement process

E-Business Suite

With E-Business Suite we can run an extract of the data with a single extract script. The transmission of the data to us for processing will have to be coordinated due to the size of the files and security issues.

ERP Cloud

With ERP Cloud, we will need to work with the client to extract the data. We have extract scripts for most of the data, but there are limitations, by default, on the size of the results of the SQL queries that will be allowed. See more about this limitation in MOS Doc ID 1487839.1.

Report / results

The results of the engagement will be presented in one or more excel workbooks

Appendix A – Sample Sensitive Access and SoD rules

Both E-Business Suite and ERP Cloud (common to both)

<u>Segregation of Duties Conflicts</u>	<u>Sensitive Access Rules</u>
Maintain Suppliers vs Enter PO's	Maintain Suppliers
Maintain Suppliers vs Enter AP Invoices	Enter AP Invoices
Maintain Suppliers vs Enter AP Payments	Enter AP Payments
Enter AP Invoices vs Enter AP Payments	Enter Journals
Enter Journals vs Post Journals	Post Journals
Enters Journals vs Journal Sources	Journal Sources
Maintain Customers vs Maintain Orders	Document Types
Enter PO's vs Document Types	Line Types
Enter PO's vs Line Types	Profile Options
Enter AP Payments vs Payables Options	Profile Option Values

E-Business Suite

<u>Segregation of Duties Conflicts</u>	<u>Sensitive Access Rules</u>
Enter Journals vs Accounting Setup Manager	Accounting Setup Manager
Users vs Menus	Purge Programs
Users vs Request Groups	Menus
Users vs Responsibilities	Responsibilities

ERP Cloud

<u>Segregation of Duties Conflicts</u>	<u>Sensitive Access Rules</u>
Users vs Roles	Security Console
Users vs Manage System Security Options	Roles
	Manage System Security Options

Appendix B – Sample Configurations Reported

Both systems

<u>Configurations</u>
Journal Sources
Document Types
Line Types
Profile Options
Profile Option Values
Descriptive Flexfields
Locations
Users
Organizations

E-Business Suite

<u>Configurations</u>
Accounting Setup Manager
Request Groups
Menus
Responsibilities
User Responsibility Assignments

ERP Cloud

<u>Configurations</u>
Security Console
Roles
Managing System Security Options
Privileges
User Role Assignments

Appendix C – Sample Reports

SoD and Sensitive Access

Op. Unit/Sec. Profile	Class	Rule	Rule Description	User	User Name	Supervisor	Rank	Allowable Responsibility	Menu	Yield	Sever	Allowable Function	Conflicting Responsibility	Menu
9	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC081	S.Enter Journals	OPM, TRAINER	OPM Trainer	High	General Ledger Super User (Process Operations)	GL_BU_ENTER	Yes	2	Enter Budget Journals	General Ledger Super User (Process Operations)	GL_BU_ENTER
10	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC082	S.Enter Journals	OPM, TRAINER	OPM Trainer	High	General Ledger Super User (Process Operations)	GL_BU_JOURNAL	Yes	1	Enter Journals	General Ledger Super User (Process Operations)	GL_BU_JOURNAL
11	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC083	S.Enter Journals	OPM, TRAINER	OPM Trainer	High	General Ledger Super User (Process Operations)	GL_BU_JOURNAL	Yes	3	Enter Encumbrances	General Ledger Super User (Process Operations)	GL_BU_JOURNAL
12	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC084	S.Enter Journals	PROCESS	Process SuperUser	High	General Ledger Super User (Process Operations)	GL_BU_ENTER	Yes	2	Enter Budget Journals	General Ledger Super User (Process Operations)	GL_BU_ENTER
13	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC085	S.Enter Journals	PROCESS	Process SuperUser	High	General Ledger Super User (Process Operations)	GL_BU_JOURNAL	Yes	1	Enter Journals	General Ledger Super User (Process Operations)	GL_BU_JOURNAL
14	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC086	S.Enter Journals	PROCESS	Process SuperUser	High	General Ledger Super User (Process Operations)	GL_BU_JOURNAL	Yes	3	Enter Encumbrances	General Ledger Super User (Process Operations)	GL_BU_JOURNAL
15	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC087	S.Enter Journals	PROCESS, OPS	Copeland, M. Sanda	High	General Ledger Super User (Process Operations)	GL_BU_ENTER	Yes	2	Enter Budget Journals	General Ledger Super User (Process Operations)	GL_BU_ENTER
16	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC088	S.Enter Journals	PROCESS, OPS	Copeland, M. Sanda	High	General Ledger Super User (Process Operations)	GL_BU_JOURNAL	Yes	1	Enter Journals	General Ledger Super User (Process Operations)	GL_BU_JOURNAL
17	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC089	S.Enter Journals	PROCESS, OPS	Copeland, M. Sanda	High	General Ledger Super User (Process Operations)	GL_BU_JOURNAL	Yes	3	Enter Encumbrances	General Ledger Super User (Process Operations)	GL_BU_JOURNAL
18	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC090	S.Enter Journals	STUDENT:IT		High	General Ledger Super User (Process Operations)	GL_BU_ENTER	Yes	2	Enter Budget Journals	General Ledger Super User (Process Operations)	GL_BU_ENTER
19	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC091	S.Enter Journals	STUDENT:IT		High	General Ledger Super User (Process Operations)	GL_BU_JOURNAL	Yes	1	Enter Journals	General Ledger Super User (Process Operations)	GL_BU_JOURNAL
20	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC092	S.Enter Journals	STUDENT:IT		High	General Ledger Super User (Process Operations)	GL_BU_JOURNAL	Yes	3	Enter Encumbrances	General Ledger Super User (Process Operations)	GL_BU_JOURNAL
21	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC093	S.Asset Categories	CADSYS	Lorok, M. Ahmad	Medium	Assets Super User (Process Operations)	FA_SETUP_ASSETS	Yes	2	Asset Categories	Assets Super User (Process Operations)	FA_SETUP_ASSETS
22	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC094	S.Asset Categories	PROCESS	Process SuperUser	Medium	Assets Super User (Process Operations)	FA_SETUP_ASSETS	Yes	2	Asset Categories	Assets Super User (Process Operations)	FA_SETUP_ASSETS
23	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC095	S.AutoPost Setup	OPM, TRAINER	OPM Trainer	High	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL	Yes	4	AutoPost Criteria	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL
24	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC096	S.AutoPost Setup	PROCESS	Process SuperUser	High	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL	Yes	4	AutoPost Criteria	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL
25	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC097	S.AutoPost Setup	PROCESS, OPS	Copeland, M. Sanda	High	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL	Yes	4	AutoPost Criteria	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL
26	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC098	S.AutoPost Setup	STUDENT:IT		High	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL	Yes	4	AutoPost Criteria	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL
27	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC099	S.AutoReversal Setup	OPM, TRAINER	OPM Trainer	High	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL	Yes	6	Reversal Criteria	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL
28	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC100	S.AutoReversal Setup	PROCESS	Process SuperUser	High	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL	Yes	6	Reversal Criteria	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL
29	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC101	S.AutoReversal Setup	PROCESS, OPS	Copeland, M. Sanda	High	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL	Yes	6	Reversal Criteria	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL
30	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC102	S.AutoReversal Setup	STUDENT:IT		High	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL	Yes	6	Reversal Criteria	General Ledger Super User (Process Operations)	GL_BU_S_JOURNAL
31	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC103	S.Book Controls (Assets)	CADSYS	Lorok, M. Ahmad	Medium	Assets Super User (Process Operations)	FA_SETUP_ASSETS	Yes	1	Book Controls	Assets Super User (Process Operations)	FA_SETUP_ASSETS
32	PRU-Vision.Process Industries [01] (CA)	Financial Close	FC104	S.Book Controls (Assets)	PROCESS	Process SuperUser	Medium	Assets Super User (Process Operations)	FA_SETUP_ASSETS	Yes	1	Book Controls	Assets Super User (Process Operations)	FA_SETUP_ASSETS

Configurations

Summary

No.	Report Name (click to display)	Description
1	AKAK WEB USER SEC ATTR VALUES	Web User Security Attributes Values
2	AP.AP BANK ACCOUNTS ALL	Bank Accounts
3	AP.AP BANK ACCOUNT USES ALL	Bank Account Use
4	AP.AP BANK BRANCHES	Bank Branches (11)
5	AP.AP HOLD CODES	Hold and Release Names
6	AP.AP SYSTEM PARAMETERS ALL	Payables Options
7	AP.AP TAX CODES ALL	AP Tax Codes
8	AP.AP TERMS TL	AP Payment Terms
9	AP.AP TOLERANCES ALL	AP Invoice Tolerances
10	AP.AP TOLERANCE TEMPLATES	AP Tolerance Templates
11	AP.FINANCIALS SYSTEM PARAMS ALL	Financials Options
12	APPLSYS.ALR ACTIONS	Alert Actions
13	APPLSYS.ALR ALERTS	Alerts

Detail

Tolerance Name	Description	Price Tolerance	Quantity Tolerance	Qty Received Toler	Tax Tolerance	Max Qty Ord Toleran	Max Qty Rec. Toleran	Ship Amt. Tolerance	Rate Amt. Tolerance	Total Amt. Tolerance	Tax Tol Amt Rng
100129	Vision Australia - Tolerance	0	0	0	0	0	0	0	0	0	0
100130	Progress UK - Tolerance	0	0	0	0	0	0	0	0	0	0
100131	US Federal Government - Tolerance	100	100	100	100	100	100	0	0	0	0
100132	Progress DE - Tolerance	0	0	0	0	0	0	0	0	0	0
100133	Tolerance	0	0	0	0	0	0	0	0	0	0
100134	Vision Norway - Tolerance	1	1	1	1	1	1	0	0	0	0
100135	Vision Portugal - Tolerance	0	0	0	0	0	0	200	200	200	200
100136	Vision Chile - Tolerance	0	0	0	0	0	0	0	0	0	0
100137	Vision Denmark - Tolerance	0	0	0	0	0	0	0	0	0	0
100138	Progress Transportation - Tolerance	0	0	0	0	0	0	0	0	0	0
100139	Vision Taiwan - Tolerance	0	0	0	0	0	0	0	0	0	0
100140	Vision Thailand - Tolerance	0	0	0	0	0	0	0	0	0	0
100141	Tolerance	0	0	0	0	3	0	0	0	0	0
100142	Vision Czech - Tolerance	0	0	0	0	0	0	0	0	0	0
100143	Vision Poland - Tolerance	0	0	0	0	6000000	6000000	0	0	0	0
100144	Vision Utilities - Tolerance	10	5	5	0	0	0	0	0	0	0
100145	Sao Paulo (BR) - Tolerance	0	0	0	0	0	0	0	0	0	0
100146	Pis de Janeiro (BR) - Tolerance	0	0	0	0	0	0	0	0	0	0
100147	Vision Turkey - Tolerance	0	0	0	0	0	0	0	0	0	0
100148	Vision Mexico - Tolerance	0	0	0	0	0	0	0	0	0	0
100149	Tolerance	0	0	0	0	0	0	0	0	0	0
100150	Vision Finland - Tolerance	5	10	10	0	1000000	1000000	1000000	10000000	10000000	10000000
100151	Tolerance	0	0	0	0	0	0	0	0	0	0
100152	Vision Hungary - Tolerance	0	0	0	0	0	0	0	0	0	0
100153	Vision China - Tolerance	10	5	5	0	0	0	0	0	0	0
100154	Manufacturing USD - Tolerance	10	5	5	0	0	0	0	0	0	0
100155	Tolerance	10	5	5	0	0	0	0	0	0	0
100156	Vision Financial Services (USA) - Tolerance	10	5	5	0	0	0	0	0	0	0
100157	Progress FR - Tolerance	0	0	0	0	0	0	0	0	0	0