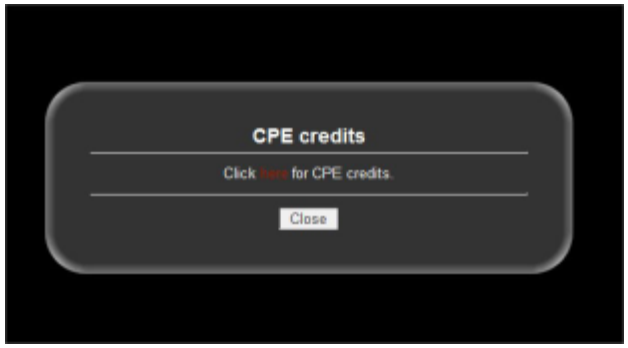
Segregation of Duties Controls in EBS

Presented by:
Skip Straus
VP Marketing and Sales
Absolute Technologies, Inc.
skip@absolute-tech.com

EBS Answers
Virtual Conference

Webinar Mechanics



- Submit text questions in the chat log.
- Q&A addressed at the end of the session. Answers will be posted within two weeks on our new LinkedIn Group, EBS Answers: http://www.linkedin.com/groups/EBS-Answers-4683349/about
- Polling questions will be presented during the session. If you want CPE credit for this webinar, you must answer all of the polling questions.
- A recording of today's event will be available for 90 days for conference registrants.

 © 2016 eprentise. All rights reserved

Learning Objectives

Objective 1: Identify challenges in setting policies and evaluating access. Can you trust SOD spreadsheets?

Objective 2: Map business activities to EBS Users, Responsibilities, Menus and Functions

Objective 3: Look at processes and software tools that can be cloud-based compared to on premises.

Objective 4: Analyze the stakeholders and participants in SOD projects, and the timeline for action.

Objective 5: Position SOD controls, set goals, and define success in the larger financial risk framework.

 © 2016 eprentise. All rights reserved

eprentise®: Transformation Software for E-Business Suite

Company Overview: Incorporated 2007, Helene Abrams, CEO

eprentise Can…

- Consolidate Multiple EBS Instances
- Change Underlying Structures and Configurations
  - Chart of Accounts, Other Flexfields
  - Merge or Split Ledgers or Sets of Books, Operating Units, Legal Entities, Inventory Organizations
  - Calendars, Currency, Costing Methods
  - Asset Revaluation, Inventory Valuation
- Separate Data

…So Our Customers Can:

- Reduce Operating Costs and Increase Efficiencies
  - Shared Services
  - Data Centers
- Adapt to Change
  - Align with New Business Initiatives
  - Mergers, Acquisitions, Divestitures
- Avoid a Reimplementation
- Reduce Complexity and Control Risk
- Improve Business Continuity, Service Quality and Compliance
- Streamline Operations with Visibility to All Parts of the Business
- Establish Data Quality Standards and a Single Source of Truth

Finished But Not Done®

 © 2016 eprentise. All rights reserved

Presenter – Skip Straus

- Started working with Oracle E-Business Suite while at Oracle in 1996, on the roll out of Multi-Org and AIM 2.0
- Has worked with EBS customers in the areas of archiving, migration tools, telecom management services, auditing, SOD controls, and revenue management in several roles
- Helped eprentise customers with EBS transformations
- Develops EBS bolt-on and cloud products with Oracle APEX
- Author of white papers and a presenter at Collaborate, Openworld, and regional OAUG events

 © 2016 eprentise. All rights reserved

ABSOLUTE TECHNOLOGIES

leverage your Oracle Applications investment

SOD Violations Manager

We help Oracle EBS customers boost user productivity in the areas of GRC Auditing and Certification, Self Service Provisioning, Revenue Visibility and more recently, Indirect Tax Compliance tools.

5 July 2016

© 2005-2014 Absolute Technologies Inc. All Rights Reserved.

Abstract

- Segregation of Duties in EBS mitigates financial and audit risks, which can be separated.
- The Auditor's matrix clearly defines policies. But the EBS access model has twists and turns that make it difficult to know for sure who can do what.
- Once you know, how do you eliminate SOD violations?
- An EBS expert provides an overview of SOD applied to Oracle E-Business Suite, based on work with EBS customers and knowledge of different SOD control products.

 © 2016 eprentise. All rights reserved

SOD Control Topics

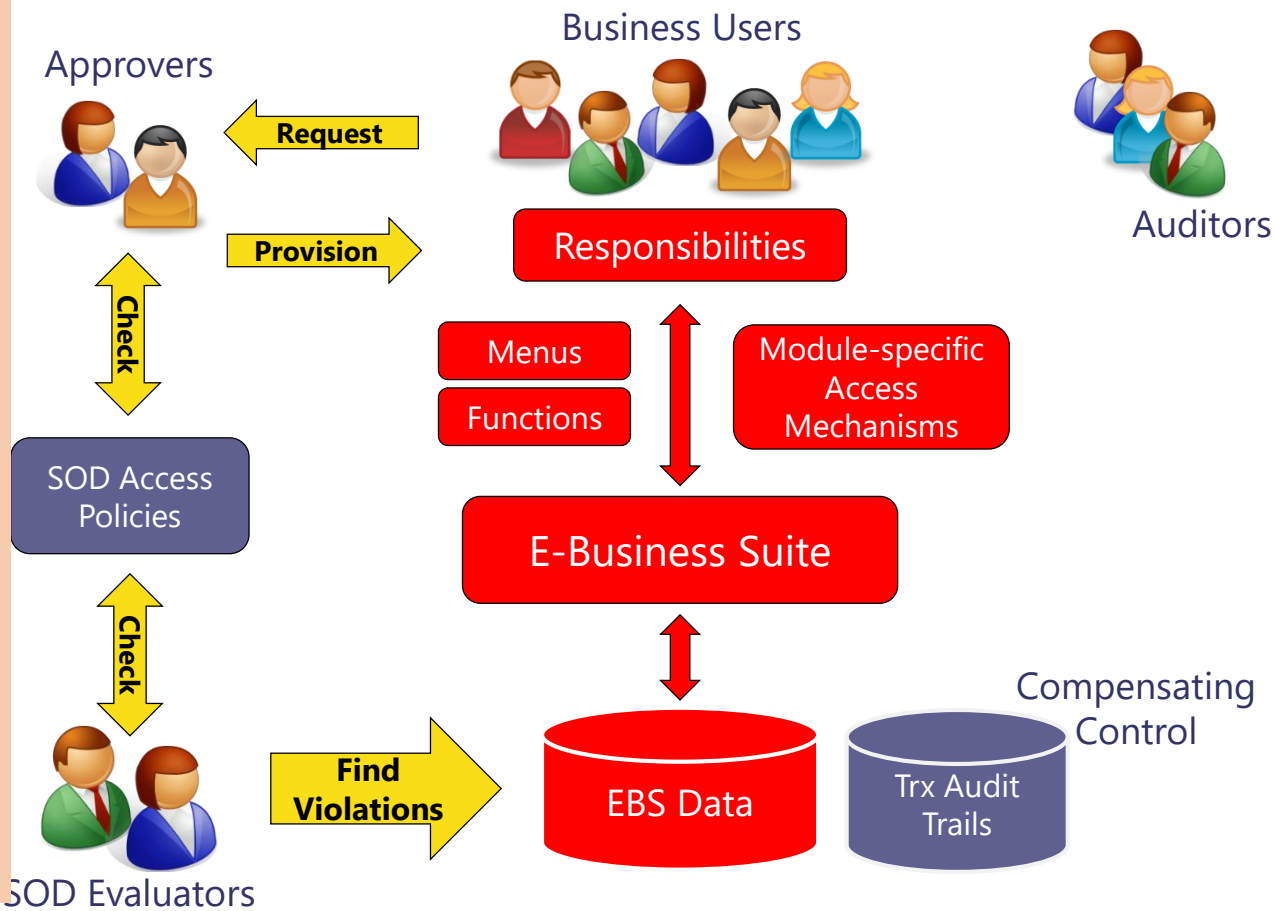
- Why Control SOD?
- Define SOD Conflicts
- Define Restricted Functions
- EBS User Access [Paths]
- SOD Violations
- False Positive Violations
- Auditor Matrix
- SOD Violation Matrix
- Function Group Conflicts
- Predicting Violations
- SOD Control Alternatives
- User Exemptions
- Mitigating Controls
- SOD Control Stakeholders
- Responsibility Provisioning
- Cloud SOD Controls
- Responsibility Request & Approval
- Logon Analysis & Aging
- Remediation Approach
- Track Compliance Progress

 © 2016 eprentise. All rights reserved

EBS User Access and SOD Controls

Key Players

- Internal Audit
- IT Audit
- Business Process Owner Community
- External Auditors
- EBS Support
- EBS Administration



 © 2016 eprentise. All rights reserved

Different Roles and Stakeholders for SOD

- Team sport: No “single point of contact” for SOD controls over Oracle E-Business Suite
- Below level of Audit Committee
- Typical decision makers responsible for EBS SOD policies and compliance (some sharing)
  - Controller
  - Internal Financial Auditor
  - IT Controls Auditor
  - Oracle EBS Dev. Or Support Manager/Director
- IT responsible for reporting (potential bottleneck)
- Business Process Owners (or BSAs) responsible for reviewing user access (usually Responsibility level)

 © 2016 eprentise. All rights reserved

Poll Question

 © 2016 eprentise. All rights reserved

Auditor Recommendations

- Review global user access rights
- Review standard user profiles (Responsibilities)
- Eliminate access to conflicting business capabilities
- Review access rights periodically
- Prior to granting access, ensure no SOD issues will be created
- When business requires user to have conflicting access rights, employ compensating controls

 © 2016 eprentise. All rights reserved

Example – Conflicting Responsibility Matrix

Example SOD Matrix 2009 Abs analysis 0.xlsx - Microsoft Excel non-commercial use

D3 | If an individual has access to / performs the key activity they should not have

CMLB Company

2008 Segregation of Duties / Applications Access Matrix - Oracle Responsibilities

	Key Activity Oracle Function(s) Used	If an individual has access to / performs the key activity they should not have application access (add / change / delete) or perform the following activities: Oracle Function(s)/Responsibilities/External Application Used				
6	**EXPENDITURES CYCLE**					
1	**Vendor Maintenance (create, change or delete)**	Release/Approve PO	Goods Receipt	Enter Vendor Invoices	Processing Disbursements (check run)	
8	*CMLB AP Supervisor* *MLN Procuremment Manager* *CMLB Supplier Contacts*	Purchase Order Summary Approver Spreadsheet	CMLB Cost Analyst CMLB MFG HOURLY CMLB Prod System Support	CMLB AP Specialist	CMLB AP Specialist	
2	**Processing Disbursements (check run)**	Release/Approve PO	Vendor Master File Maintenance	Goods Receipt	Enter Vendor Invoices	Reconcile Disbursement Ba Accounts
10	*CMLB AP Specialist*	Purchase Order Summary Approver Spreadsheet	CMLB AP Supervisor MLN Procuremment Manager CMLB Supplier Contacts	CMLB Cost Analyst CMLB MFG HOURLY CMLB Prod System Support	CMLB AP Specialist	Wachovia
11	**FINANCIAL REPORTING CYCLE**					
3	**Journal Entry Posting to GL (delete, reverse, and execute)**	Close/Open Accounting Period	Close/Open GL New Accounts			
13	*Any GL Responsibility*	MLN CRED Manager CMLB CRED Team Lead Receivables Inquiry Receivables Manager	Any GL Responsibility (See mitigating controls) Key Activity #3			
14	**INVENTORY CYCLE**					
4	**Inventory Master File Additions/Changes (standard cost, reorder point, safety stock, BOM quantity, etc.)**	Release/Approve PO	Write off inventory (ie coding inventory to obsolete, scrap, etc)	Production Scheduling	Post Inventory Reserve Accounts (OSMI, shrink,etc)	
16	*Development Engineer* *Development Manager* *CMLB BRT Coordinator* *CMLB PC NG STAFF* *CMLB Tool Crib Support* *Oracle Pricing Manager* *Receivables Manager* *CMLB Inventory Item*	Purchase Order Summary Approver Spreadsheet	CMLB Cost Analyst	CMLB ES Coordinator CMLB HOURLY SHIPPING CMLB PROD XX CONTROLLER CMLB CREATE DISCRETE JOBS CMLB MFG MANAGER - Nogales CMLB MFG MGMT CMLB MFG SUPERVISOR - Nogales CMLB MFG Prod System Support CMLB SCRAP PROCESSING Any PUR or BUYER responsibility	Any GL Responsibility (See mitigating controls) Key Activity #3	
5	**Entering Perpetual Inventory Adjustments (cycle counts, inventory location, classification, etc)**	Post Inventory Reserve Accounts (OSMI, shrink,etc)	Write off inventory (ie coding inventory to obsolete, scrap, etc)	Production Scheduling	Receiving	Shipping
17	*CMLB BRT Coordinator* *CMLB IN PROCESS STORES* *CMLB Prod System Support*	Any GL Responsibility (See mitigating controls)		CMLB ES Coordinator CMLB HOURLY SHIPPING CMLB PROD XX CONTROLLER CMLB CREATE DISCRETE JOBS CMLB MFG MANAGER - Nogales CMLB MFG MGMT CMLB MFG SUPERVISOR - Nogales CMLB MFG Prod System Support CMLB SCRAP PROCESSING	CMLB MFG HOURLY CMLB MFG Superuser CMLB BRT Coordinator CMLB HOURLY SHIPPING	DOMS Access CMLB BRT Coordinato CMLB CRED Manager CMLB CRED Team Lea CMLB CS Support Syst CMLB CS Keying Syste

SOD matrix by Oracle Func. | SOD matrix by Oracle Resp. | Mitigating Controls | Sheet2 | Sheet4 | Sheet

Ready 75%

 © 2016 eprentise. All rights reserved

Example – Conflicting Functions Matrix

Example SOD Matrix 2009 Abs analysis 0.xlsx - Microsoft Excel non-commercial use

D5 Oracle Function(s)/Responsibilities/External Application Used

CMLB Company

2008 Segregation of Duties / Applications Access Matrix

If an individual has access to / performs the key activity they should not have application access (add / change / delete) or perform the following activities:

	Key Activity	Oracle Function(s)/Responsibilities/External Application Used				
	EXPENDITURES CYCLE					
1	**Vendor Maintenance (create, change or delete)**	Release/Approve PO Purchase Order Summary Approve Button	Goods Receipt CMLB Receipts	Enter Vendor Invoices Invoice Batches	Processing Disbursements (check run) Payment Batches	
	Suppliers					
2	**Processing Disbursements (check run)**	Release/Approve PO Purchase Order Summary Approve Button	Vendor Master File Maintenance Suppliers	Goods Receipt CMLB Receipts	Enter Vendor Invoices Invoice Batches	Reconcile Disbursement Bank Accounts Wachovia
	Payment Batches					
	FINANCIAL REPORTING CYCLE					
3	**Journal Entry Post Journalsing to GL (delete, reverse, and execute)**	Close/Open Accounting Period Open/Close Accounting Periods	Close/Open GL New Accounts GL Accounts			
	Post Journals					
	INVENTORY CYCLE					
4	**Inventory Master File Additions/Changes (standard cost, reorder point, safety stock, BOM**	Release/Approve PO Purchase Order Summary Approve Button available if user is setup as a buyer	Write off inventory (ie coding inventory to obsolete, scrap, etc) Miscellaneous Transaction Account Aliases	Production Scheduling Organization Items Discrete Jobs Requisitions (Move internal inv)	Post Journals Inventory Reserve Accounts (DSMI, shrink,etc) Post Journals	
	Master Items					
5	**Entering Perpetual Inventory Adjustments (cycle counts, inventory location, classification, etc)**	Post Journals Inventory Reserve Accounts (DSMI, shrink,etc) Post Journals	Write off inventory (ie coding inventory to obsolete, scrap, etc) Miscellaneous Transaction Account Aliases	Production Scheduling Organization Items Discrete Jobs Requisitions (Move internal inv)	Receiving Account Aliases Subinventory Transfer	Shipping DOMS Access Shipping Transactions
	Miscellaneous Transactions					
6	**Shipping Function**	Customer Master File Maintenance Mass Update:Customer Attributes Define Payment Terms CMLB Define Freight Terms Ship To/ Bill To Flex Fields	Accounts Receivable Transactions (Post Journals cash, Post Journals credits) Receivables Activites	Credit & Collection (credit limits, hold, release) Customer Standard	Enter Customer Orders Order Organizer: CMLB Sales Order Form	Write Off Inventory (ie coding inventory to obsolete, scrap, etc) Miscellaneous Transaction
	DOMS Access *Oracle-Shipping Transactions*					
7	**Receiving Function**	Release/Approve PO Purchase Order Summary Approve Button available if user is setup as a buyer	Vendor Master File Maintenance Suppliers	Enter Vendor Invoices Invoice Batches	Processing Disbursements (check run) Payment Batches	Write Off Inventory (ie coding inventory to obsolete, scrap, etc) Miscellaneous Transaction
	Receiving Transactions					
	REVENUE CYCLE					
8	**Customer Master File Maintenance (create, change or delete)**	Accounts Receivable Transactions (Post Journals cash, Post Journals credits) Receivables Activities	Credit & Collection (credit limits, hold, release) Customer Standard	Pricing Master File Maintenance Oracle Pricing Manager CMLB Pricing Manager CMLB Pricing Support (All are Responsibilities)	Ship Customer Orders DOMS Access Shipping Transactions	Process Warranty claims Order Organizer: CMLB Sales Order Form Processed as a no charge replacement order
	Mass Update Customer Attributes					

SOD matrix by Oracle Func. | SOD matrix by Oracle Resp. | Mitigating Controls | Sheet2 | Sheet4

 © 2016 eprentise. All rights reserved

SOD Control Process

Setup

- Business activity EBS function groups
- Function Group Conflicts and Function Conflict pairs
- User Lists
- User exemptions
- Compensating Controls

Evaluate

- Identify EBS user access policy violations
- Analyze user access and violations
- Analyze responsibility and menu structures
- Plan remediation by violation type

Remediate

- Remove selected user responsibility assignments
- Grant exemptions
- Restructure menus
- Exclude menus or functions from Responsibilities

Report

- Continuous Progress
- Results

 © 2016 eprentise. All rights reserved

SOD Compliance Metrics

Metric		Comment
EBS "Core" Users	##	Most in scope for risks
iSuppliers, iCustomers, iRecruits	##	In scope for SOD analysis?
EBS Operating Units	##	Useful for subdividing ratings
EBS Production Instances	##	Introduces complexity
EBS Responsibilities	##	Drives project scope
Function Conflict Pairs	##	Select relevant set to keep manageable scope. Can always adjust. Alternative is Function Group conflict pairs.
Total SOD Function Violations	##	Keep score.
Users with SOD Violations	##	Keep score, prioritize users.
Responsibilities with SOD Violations	##	Prioritize.
Functions with SOD Violations	##	Evaluate risk.

 © 2016 eprentise. All rights reserved

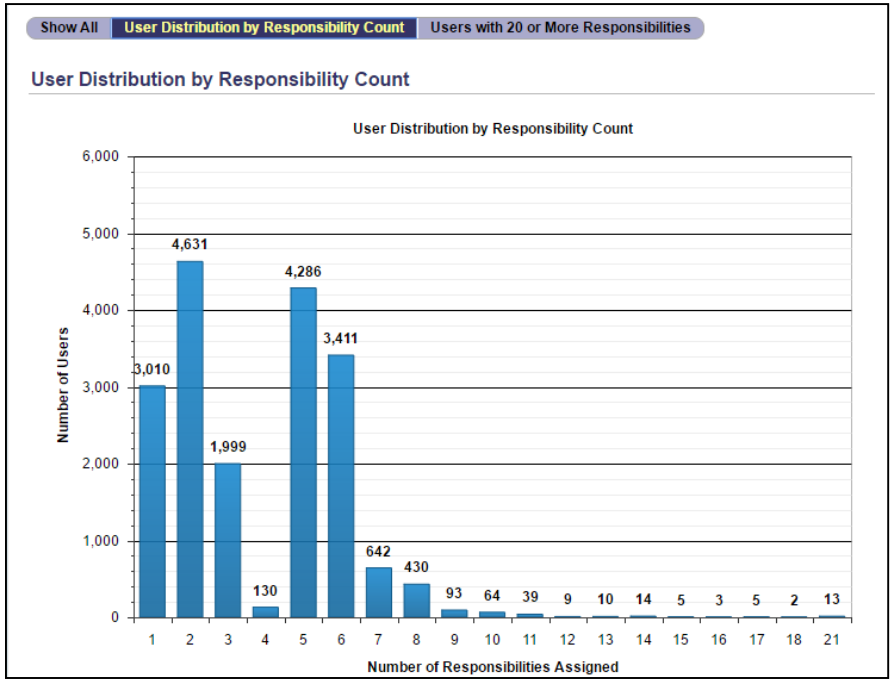
SOD Process Metrics

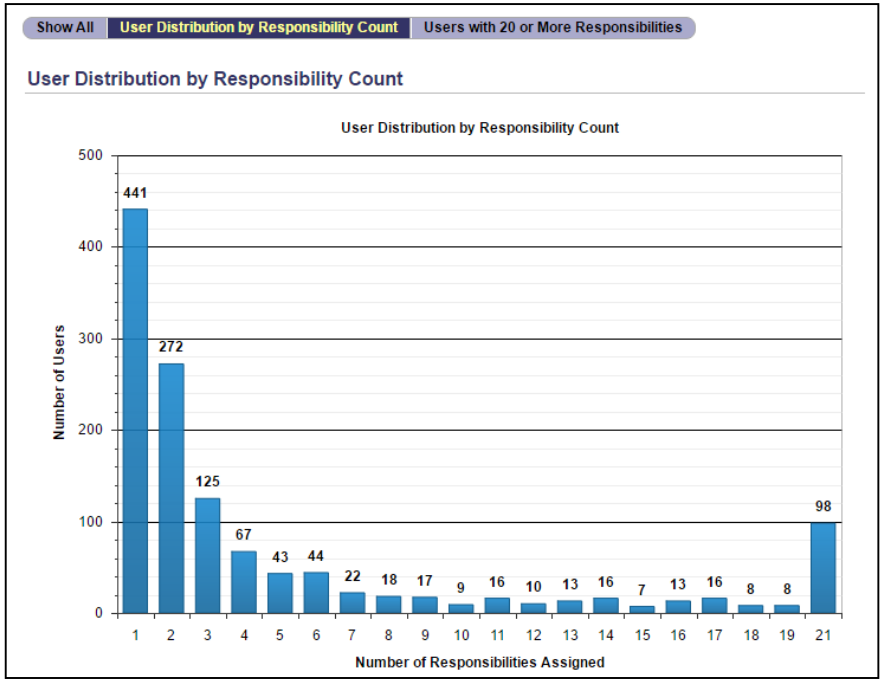
Metric		Observation or Comment
Single Responsible Individual with Clear Authority	Y/N	Unusual
Budget	$$	Rare
Knowledge of expenditures	Y/N	Rare. Actual costs are hard to quantify.
Downside risk impact defined	Y/N	Vague, auditor disapproval vs. business risk
Process Owners	##	Useful to understand scope
To define EBS SOD function conflicts	🕓	Phase I, finite
To report SOD conflicts	🕓	Phase II, rapid
To agree on changes that eliminate SOD conflicts	🕓	Phase III, open ended
To change User Responsibility	🕓	Phase III, quick and low cost.
Time to change EBS Responsibility or Menus	🕓	Phase III, takes more time, involves IT and release controls.
Elapsed time to zero SOD violations, aka total SOD compliance	🕓	Often prolonged due to low priority and organizational discussions

 © 2016 eprentise. All rights reserved

User Distribution by Responsibility – Two EBS Customers

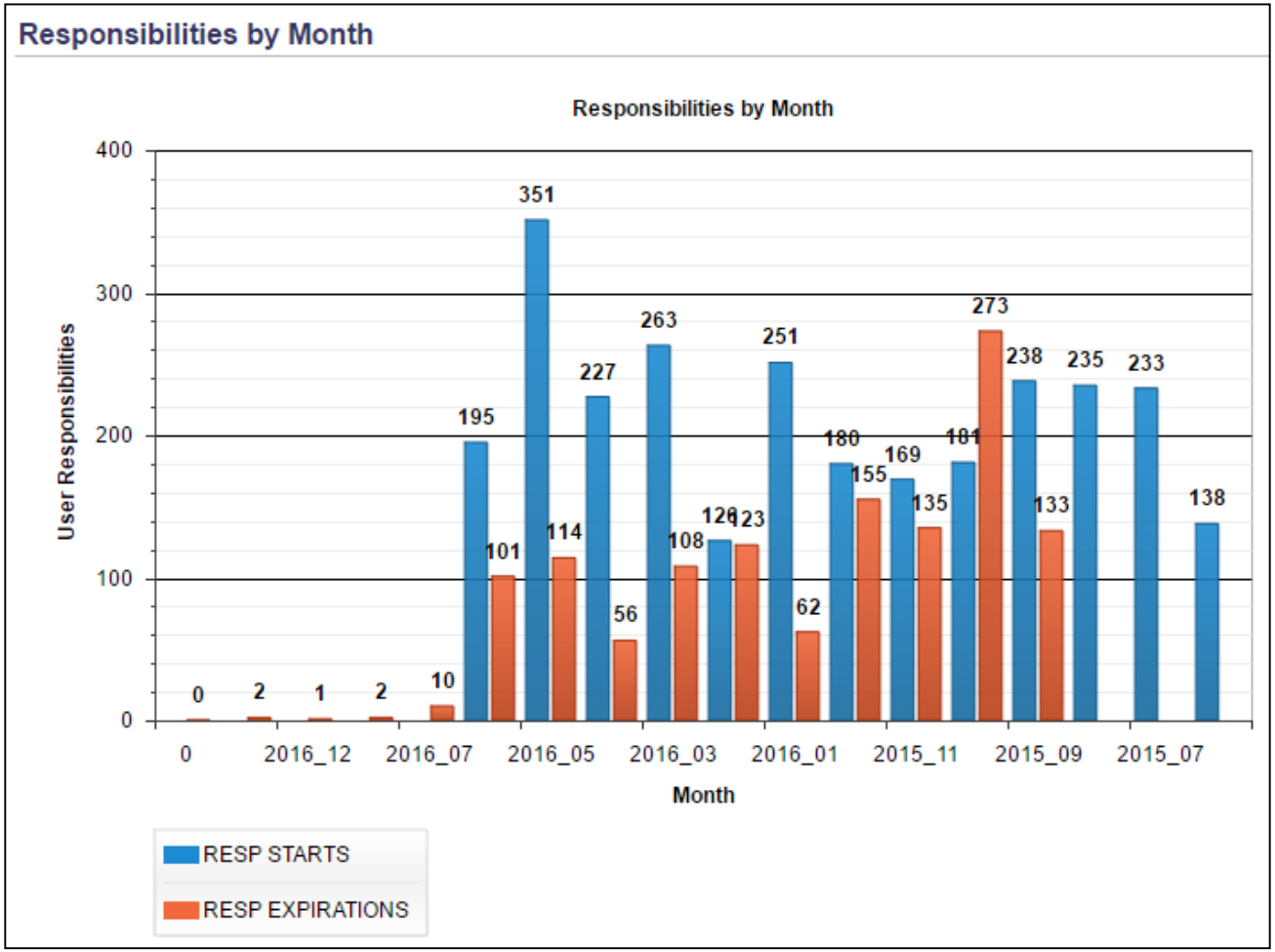
- AM on left and UN on right
- Observations
- Ignoring user counts, which will more challenging SOD problem?





 © 2016 eprentise. All rights reserved

Responsibility Provisioning



 © 2016 eprentise. All rights reserved

User Responsibility Login Analysis

- User access management *includes* SOD
- Monitor users who *don't use* Responsibilities
- Removing that access simplifies and reduces SOD scope, while improving security

Operating Unit Name	Within 30	Between 31 - 180	Over 180
ABC JV Operating Unit	155	2,204	3,368
ELREY Operating Unit	162	1,386	2,067
JV Operating Unit	9	125	143
MX Operating Unit NEW	90	987	1,193
US Operating Unit	3,218	35,100	39,706
-	-	1	-
	3,634	**39,803**	**46,477**

 © 2016 eprentise. All rights reserved

Logins – Aging Analysis

- User::Responsibility Logins
- Review of aging analysis provides data to suggest removal
- Can be part of periodic user access reviews

User Name	Full Name	Responsibility Name	Operating Unit Name	Last Login	Days Ago	Login Count	App Short Name	Within 30 Days	Between 31-180 Days	Over 180 Days
AAL	inez Alma Rosa	.m GL JE Entry	MX Operating Unit NEW	02-JUN-2016	32	5	SQLGL	-	5	-
ADC		Fusion Cash Superuser	ABC JV Operating Unit	30-OCT-2015	248	5	CE	-	-	5
AHE	rlene	.. GL Act_Bud Inq	US Operating Unit	06-APR-2016	89	5	SQLGL	-	2	3
ANG	gela M.	.. GL Bud_Anal	US Operating Unit	13-MAY-2016	52	5	SQLGL	-	5	-
ANG	gela M.	ElRey GL Act_Bud Inq	ELREY Operating Unit	15-APR-2016	80	5	SQLGL	-	2	3
ASH		UVN_PO_Super User_US	US Operating Unit	15-JUN-2016	19	5	PO	3	2	-
CAR	os	.. AP Supplier Inq	US Operating Unit	08-FEB-2016	147	5	SQLAP	-	2	3
CHA	M	.. GL Act_Bud Inq-TVDAL	US Operating Unit	25-MAY-2016	40	5	SQLGL	-	2	3
CRI	ine A.	.. GL Act_Bud Inq UNET	US Operating Unit	23-MAY-2016	42	5	SQLGL	-	1	4
CRI	ine A.	Fusion AP Supplier Inq	ABC JV Operating Unit	01-APR-2016	94	5	SQLAP	-	4	1
CRU	ina M.	.. GL BUSINESS SUPERUSER	US Operating Unit	09-JUN-2016	25	5	SQLGL	5	-	-
CRU	ina M.	ElRey AP Supplier Inq	ELREY Operating Unit	01-JUN-2016	33	5	SQLAP	-	2	3
DSF	R	.. GL Bud_Anal-TVNYPHCL	US Operating Unit	08-APR-2016	87	5	SQLGL	-	4	1
ENG	E	.. PO Reports	US Operating Unit	26-MAY-2016	39	5	PO	-	5	-
GRE	ria C	.. AR Inq	US Operating Unit	17-JUN-2016	17	5	AR	5	-	-

 © 2016 eprentise. All rights reserved

Where Do Rules Come From?

- Financial Auditors
- Risk Advisory Services
- Global corporation's corporate internal auditors
- The Division that first had to implement SOD
- Software providers

- Usually involves judgement and tailoring when adopting someone else's rules

 © 2016 eprentise. All rights reserved

Function Conflict Pair

- Responsibility pairs are unreliable
- Conflicts with > 2 functions are sometimes required

Conflict: Credit Memo: Enter * Sales Orders : Enter

Group Conflict Name	Issue Credit Memos * Enter Orders Conflict
Conflict Name	Credit Memo: Enter * Sales Orders : Enter
Control Reason	CR-OE >> Issue credit memos ** Enter orders
Risk Code	Moderate
Enabled	Yes
Mitigating Control Name	
Mitigating Control Description	

Function

Function Application	
Function ID	1759
Function Name	Credit Memo: Enter
Function	AR_ARXTWMAI_REG_CM_ENTER
Function Description	Transactions
Type	SUBFUNCTION
Parameters	

Conflicting Function

Con Function Application	Order Entry
Conflicting Function ID	477
Con Function Name	Sales Orders : Enter
Con Function	OE_OEXOEMOE
Con Function Description	Transactions
Con Type	FORM
Con Parameters	STARTUP_MODE=SALES_ORDERS

 © 2016 eprentise. All rights reserved

SOD Conflict Definitions

- Conflicting Function Pairs

Group Conflict Name	Conflict Name	Control Reason	Function Application	User Function Name	Function	Type	Con Function Application	Con User Function Name	Con Function	Con Type	Risk Code	Enabled	Restricted Function
Receive Goods * Enter Purchase Orders Conflict	Receipts * CreateRequisition	RG-PO >> Receive goods ** Enter purchase orders	Purchasing	**Receipts**	RCV_RCVRCERC	FORM	-	**CreateRequisition**	JAVA:oracle.apps.po.services.poxrqerq.POXRQERQServices_DocStyle:createRequisition	INTERFACE	Moderate	No	No
Receive Goods * Enter Purchase Orders Conflict	Receipts * UpdateRequisition	RG-PO >> Receive goods ** Enter purchase orders	Purchasing	**Receipts**	RCV_RCVRCERC	FORM	-	**UpdateRequisition**	JAVA:oracle.apps.po.services.poxrqerq.POXRQERQServices_DocStyle:updateRequisition	INTERFACE	Moderate	No	No
Receive Goods * Enter Purchase Orders Conflict	Receipts * Requisitions	RG-PO >> Receive goods ** Enter purchase orders	Purchasing	**Receipts**	RCV_RCVRCERC	FORM	Purchasing	**Requisitions**	PO_POXRQERQ	FORM	Moderate	Yes	No
Receive Goods * Enter Purchase Orders Conflict	Match Unordered Receipts * Requisitions	RG-PO >> Receive goods ** Enter purchase orders	Purchasing	**Match Unordered Receipts**	RCV_RCVRCMUR	FORM	Purchasing	**Requisitions**	PO_POXRQERQ	FORM	Moderate	Yes	No

- Restricted Functions (sensitive single functions)

Group Conflict Name	Conflict Name	Control Reason	Function Application	User Function Name	Function	Type	Risk Code	Enabled	Restricted Function
Restricted * SQL Injection	Restricted * Applications	Restricted Group ** SQL Injection	Application Object Library	**Applications**	FND_FNDSCAPP	FORM	High	Yes	Yes
Restricted * SQL Injection	Restricted * Approvals Management	Restricted Group ** SQL Injection	-	**Approvals Management**	AME_WEB_APPROVALS	WWK	High	Yes	Yes
Restricted * SQL Injection	Restricted * Attribute Mapping	Restricted Group ** SQL Injection	Order Management	**Attribute Mapping**	QP_OEXDEFWK	FORM	High	Yes	Yes
Restricted * SQL Injection	Restricted * Attribute Mapping Details	Restricted Group ** SQL Injection	Public Sector Budgeting	**Attribute Mapping Details**	PSB_PSBSTPTY	FORM	High	Yes	Yes
Restricted * SQL Injection	Restricted * Audit Statements	Restricted Group ** SQL Injection	Demand Planning	**Audit Statements**	MSD_MSDAUDIT	FORM	High	Yes	Yes

 © 2016 eprentise. All rights reserved

Function Groups Map to Business Activity

Function Group Name	Description	Enabled	Enabled Count	Not Enabled Count	Member Count
Reconciliations	Different types of reconciliations, including bank accounts.	Yes	8	1	9
Post GL Entries	Group of functions related to posting journal entries, including approvals, limits and people hierarchies.	Yes	9	1	10
Customer Master	Enter/change Customer Master Record (CMR)	Yes	4	4	8
Enter Orders	Enter orders	Yes	2	0	2
Issue Credit Memos	Issue credit memos	Yes	3	0	3
Override Pricing	Override pricing	Yes	0	1	1
Cash and Receipts	Post cash / apply receipts to customer account.	Yes	2	8	10
Bank Reconciliations	Manual Activity. Peform bank reconciliations.	No	0	0	0
Checks and Wires - Manual	Manual Activity. Sign checks / approve wires	No	0	0	0
Check Stock	Manual Activity. Custody of check stock	No	0	0	0
Vendor Master	Enter/change Vendor Master Record (VMR)	Yes	1	2	3
Bank Transfer VMR	Enter/change VMR in bank transfer software	Yes	1	0	1
Voucher AP	Voucher AP (enter and match vendor invoices)	Yes	2	1	3
Checks and Wires	Process check runs / set up wire transfers	Yes	1	5	6
Enter Purchase Orders	Enter purchase orders	Yes	1	2	3

 © 2016 eprentise. All rights reserved

Function Group Members

- Auditors think about business activities
- Function groups provide a bridge between auditors and EBS technical support analysts
- Control scope by disabling some of a group's member functions

Group Name	Application Name	Function ID	User Function Name	Function Description	Function Name	Function Type	Member Enabled
Bank Transfer VMR	Payables	1066	Banks		AP_APXSUMBA	FORM	Yes
Cash and Receipts	Asia/Pacific Localizations	1038203	Cash Receipts India Localization Entries	Cash Receipts India Localization Entries related function	JAINRCPT_FUN	FORM	No
Cash and Receipts	Federal Financials	1005033	Cash Receipts	Cash Receipts	FV_FVXDCECR	FORM	No
Cash and Receipts	Receivables	1844	Receipt	FP_ARXRWMAI_WINDOW="RECEIPTS_DETAIL"	AR_ARXRWMAI_HEADER	FORM	Yes
Cash and Receipts	Receivables	1691	Transactions		AR_ARXTWMAI_HEADER	FORM	Yes
Cash and Receipts	-	1047953	Apply Receipt to Another Receipt	User this procedure to apply a cash receipt to another open receipt.	PLSQL:AR_RECEIPT_API_PUB:APPLY_OPEN_RECEIPT	INTERFACE	No
Cash and Receipts	-	1046129	Create Cash Application	Create Receipt.	PLSQL:OKL_CASH_APPL_RULES_PUB:OKL_CASH_APPLIC	INTERFACE	No
Cash and Receipts	-	1047955	Create and Apply Cash Receipt to On-Account	Use this procedure to create and then apply a cash receipt to an on-account application.	PLSQL:AR_RECEIPT_API_PUB:CREATE_APPLY_ON_ACC	INTERFACE	No
Cash and Receipts	-	1047944	Create and Apply Receipt	Use this procedure to create a cash receipt and apply it to a specified installment of a debit item.	PLSQL:AR_RECEIPT_API_PUB:CREATE_AND_APPLY	INTERFACE	No
Cash and Receipts	-	1797	Receipt: Enter	Receipts	AR_ARXRWMAI_CASH_ENTER	SUBFUNCTION	No
Cash and Receipts	-	1798	Receipt: Update	Receipts	AR_ARXRWMAI_CASH_UPDATE	SUBFUNCTION	No
Checks and Wires	Order Management	1022183	Payments	Enter Payments	ONT_OEXOEPMT	FORM	No
Checks and Wires	Payables	1025	Payments		AP_APXPAWKB	FORM	Yes
Checks and Wires	-	1018092	Payments	Graph that displays on-time and late Payments in comparison with previous period by organization	FII_AP_LATE_ONTIME_PAYMENT_P	WEBPORTLET	No
Checks and Wires	-	1018093	Payments	Table that displays information such as Payments Amount, total Number of invoices paid, % of invoices Paid Late and its Change by organization	FII_AP_PAID_INV_CV	WEBPORTLET	No

 © 2016 eprentise. All rights reserved

Function Group Conflict Lists

Group Conflict Name	Function Group Name	Con Function Group Name	Group Control Reason	Enabled	Risk Code	User Function Names	Con User Fn Names	Function Names	Con Fn Names
Post GL Entries * Receive Goods Conflict	**Post GL Entries**	**Receive Goods**	GL-RG	Yes	Moderate	Enter Journals: Post; Enter Journals: Post; Enter and Maintain People; Journal Authorization Limits; Journal Authorization Limits; Journal Sources; Journal Sources; Post Journals; Post Journals; Post Journals Function	Match Unordered Receipts; PO Receipts; Receipts	GLXJEENT_P; GLXJEENT_P_G; PERWSHRG-FR-HRMS; GLXSTEAL; GLXSTEAL_G; GLXSTSRC; GLXSTSRC_G; GLXJEPST; GLXJEPST_G; ICQTYED2_F	RCV_RCVRCMUR; AHL_OSP_PO_RECEIPTS; RCV_RCVRCERC
Post GL Entries * Ship Goods Conflict	**Post GL Entries**	**Ship Goods**	GL-SG	Yes	Moderate	Enter Journals: Post; Enter Journals: Post; Enter and Maintain People; Journal Authorization Limits; Journal Authorization Limits; Journal Sources; Journal Sources; Post Journals; Post Journals; Post Journals Function	Shipping Transactions Form	GLXJEENT_P; GLXJEENT_P_G; PERWSHRG-FR-HRMS; GLXSTEAL; GLXSTEAL_G; GLXSTSRC; GLXSTSRC_G; GLXJEPST; GLXJEPST_G; ICQTYED2_F	WSHFSTRX
Enter Orders * Customer Master Conflict	**Enter Orders**	**Customer Master**	OE-CM	Yes	Moderate	Sales Orders; Sales Orders : Enter	Customers; Customers; Customers; Customers; Customers; Customers; Customers; Customers	ONT_OEXOEORD; OE_OEXOEMOE	AR_ARXCUDCI_GATEWAY; AR_ARXCUDCI_GATEWAY_VIEW; AR_ARXCUDCI_QUICK; AR_ARXCUDCI_QUICK_VIEW; AR_ARXCUDCI_STD; AR_ARXCUDCI_STD_VIEW; ASN_CUSTSEARCHGWAYPG; OE_ARXCUDCI_QUICK
Issue Credit Memos * Customer Master Conflict	**Issue Credit Memos**	**Customer Master**	CR-CM	Yes	Moderate	Credit Memo: Enter; Credit Memo: Update; Transactions	Customers; Customers; Customers; Customers; Customers; Customers; Customers; Customers	AR_ARXTWMAI_REG_CM_ENTER; AR_ARXTWMAI_REG_CM_UPDATE; AR_ARXTWMAI_HEADER	AR_ARXCUDCI_GATEWAY; AR_ARXCUDCI_GATEWAY_VIEW; AR_ARXCUDCI_QUICK; AR_ARXCUDCI_QUICK_VIEW; AR_ARXCUDCI_STD; AR_ARXCUDCI_STD_VIEW; ASN_CUSTSEARCHGWAYPG; OE_ARXCUDCI_QUICK
Issue Credit Memos * Enter Orders Conflict	**Issue Credit Memos**	**Enter Orders**	CR-OE	Yes	Moderate	Credit Memo: Enter; Credit Memo: Update; Transactions	Sales Orders; Sales Orders : Enter	AR_ARXTWMAI_REG_CM_ENTER; AR_ARXTWMAI_REG_CM_UPDATE; AR_ARXTWMAI_HEADER	ONT_OEXOEORD; OE_OEXOEMOE

 © 2016 eprentise. All rights reserved

Function Group Conflicts

Group Conflict Name	Enabled	Restricted Fn Group	Risk Code	Violations	Function Conflict Count	Enabled Fn Conflict Count	Function Group Name	Con Function Group Name
Post GL Entries * Issue Credit Memos Conflict	Yes	No	Moderate	33,374	20	18	Post GL Entries	Issue Credit Memos
Post GL Entries * Override Pricing Conflict	Yes	No	Moderate	-	0	0	Post GL Entries	Override Pricing
Post GL Entries * Receive Goods Conflict	Yes	No	Moderate	884	6	1	Post GL Entries	Receive Goods
Post GL Entries * Ship Goods Conflict	Yes	No	Moderate	205	3	1	Post GL Entries	Ship Goods
Post GL Entries * Vendor Master Conflict	Yes	No	Moderate	41	9	1	Post GL Entries	Vendor Master
Post GL Entries * Voucher AP Conflict	Yes	No	MODERATE	1,148	9	2	Post GL Entries	Voucher AP
Receive Goods * Bank Transfer VMR Conflict	Yes	No	Moderate	6,378	2	1	Receive Goods	Bank Transfer VMR
Receive Goods * Checks and Wires Conflict	No	No	Moderate	-	18	0	Receive Goods	Checks and Wires
Receive Goods * Enter Purchase Orders Conflict	Yes	No	Moderate	15,075	9	2	Receive Goods	Enter Purchase Orders
Receive Goods * Vendor Master Conflict	Yes	No	Moderate	298	6	1	Receive Goods	Vendor Master
Receive Goods * Voucher AP Conflict	Yes	No	Moderate	7,628	9	4	Receive Goods	Voucher AP
Restricted * SQL Injection	Yes	Yes	High	701,116	41	41	SQL Injection	SQL Injection
Ship Goods * Enter Purchase Orders Conflict	No	No	Low	-	3	0	Ship Goods	Enter Purchase Orders
Ship Goods * Receive Goods Conflict	Yes	No	Low	3,388	3	2	Ship Goods	Receive Goods
Voucher AP * Bank Transfer VMR Conflict	Yes	No	Moderate	7,010	3	2	Voucher AP	Bank Transfer VMR
Voucher AP * Vendor Master Conflict	Yes	No	Moderate	251	9	2	Voucher AP	Vendor Master
Count:36				1,146,809	518	138		

 © 2016 eprentise. All rights reserved

Poll Question

 © 2016 eprentise. All rights reserved

SOD Violation Single Row

Conflict

Conflict

User	Function A	Function B	
User Name	Resp A	Resp B	Order Management Super User, Progress Canada
Full Name	Menu Name Path A	Menu Name Path B	ADS_OM_SUPERMENU ▶ AR_NAVIGATE_GUI ▶ AR_CUSTOMERS_GUI
Buyer Flag	User Func A	User Func B	Customers
Active Buyer	User Menu Name Path A	User Menu Name Path B	ADS_OM_SUPERMENU ▶ AR_NAVIGATE_GUI ▶ AR_CUSTOMERS_GUI
Buyer Start Date	Menu Excluded From Resp A	Menu Excluded From Resp B	No
Make Exempt	Null Prompt Flag A	Null Prompt Flag B	Yes
User Description	AZN Null Prompt Flag A	AZN Null Prompt Flag B	No
Job Names	Buyer In Context A	Buyer In Context B	NA
Location Codes	Function DNE Flag A	Function Dne Flag B	No
Business Group Nar	Granted Flag A	Granted Flag B	Yes
Organizations	Shipper In Context A	Shipper In Context B	NA
User Exempt Flag	Std Null Prompt Flag A	Std Null Prompt B	No
Assignment Number	Sub Null Prompt Flag A	Sub Null Prompt Flag B	No
	Accessible A	Accessible B	Maybe
	Org Context A	Org Context B	OU
	Context Org Name A	Context Org Name B	Progress Canada
	Context Org ID A	Context Org ID B	4843
	Func Excl From Resp A	Func Excl From Resp B	No

 © 2016 eprentise. All rights reserved

EBS Person Detail

EBS Person Assignment: Bennett, Mr. Rick

Title	
Person Name	Bennett, Mr. Rick
Job Name	AC300.Buyer
Business Group Name	Vision Canada
Organization Name	Contracting and Purchasing
Location Code	Calgary Office
Supervisor Name	Tupper, Mr. Chuck
Project Title	
Assignment Type	E
Primary Flag	Y
Employee Category	
Effective Start Date	19-NOV-1997
Effective End Date	31-DEC-4712
Period Of Placement Date Start	
Projected Assignment End	
User Name List	RBENNETT
User Description List	Progress Canada Super User
Assignment Number	364
User Email List	
Assignment Sequence	1
Object Version Number	3
Assignment ID	12379
Assignment Status Type ID	1
Business Group ID	839
Organization ID	4896
Location ID	512
Supervisor ID	13021
People Group ID	2671
Person ID	13040
Period Of Service ID	10872
Vendor ID	
Creation Date	29-OCT-2003
Created By Name	CAHRMS
Last Update Date	30-OCT-2003
Updated By Name	CAHRMS

Person's Buyer Information

Buyer Flag	Yes
Active Buyer	Yes
Buyer Start Date	30-OCT-2003
Buyer End Date	-

 © 2016 eprentise. All rights reserved

Check User Responsibility Context

Full Name	Employee ID	User Name	Application Name	Responsibility Name	Operating Unit Name	Responsibility Key	Assignment Reason	User Start Date	User Resp Start	Role Start Date	User End Date	User Resp End	Role End Date	Active User Resp Assignment
Bennett, Mr. Rick	13040	RBENNETT	Cash Management	Cash Management, Progress Canada	Progress Canada	CMCANADA	-	11-NOV-2003	11-NOV-2003	27-OCT-2002	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	General Ledger	General Ledger, Progress Canada	Progress Canada	GLCANADA	-	11-NOV-2003	11-NOV-2003	27-OCT-2002	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Inventory	Inventory, Progress Canada	Progress Canada	INVCANADA	-	11-NOV-2003	11-NOV-2003	28-OCT-2002	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Oracle iProcurement	iProcurement Catalog Administration, Progress Canada	Progress Canada	OSSWA_CATADMIN_PROCAN	-	11-NOV-2003	11-NOV-2003	01-OCT-2003	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Oracle iProcurement	iProcurement, Progress Canada	Progress Canada	SSP_PROCAN	-	11-NOV-2003	11-NOV-2003	01-OCT-2003	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Order Management	Order Management Super User, Progress Canada	Progress Canada	ORDER_MGMT_SUPER_USER_CAPS	-	11-NOV-2003	11-NOV-2003	30-OCT-2003	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Payables	Payables, Progress Canada	Progress Canada	APCANADA	-	11-NOV-2003	11-NOV-2003	27-OCT-2002	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Projects	Projects SU, Progress Canada	Progress Canada	PA_PRM_PROJ_SU_CANADA	Job move, end dating	11-NOV-2003	11-NOV-2003	01-JAN-1990	-	01-JAN-2016	-	No
Bennett, Mr. Rick	13040	RBENNETT	Projects	Projects, Progress Canada	Progress Canada	PACANADA	-	11-NOV-2003	11-NOV-2003	27-OCT-2002	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Purchasing	Purchasing, Progress Canada	Progress Canada	POCANADA	-	11-NOV-2003	11-NOV-2003	27-OCT-2002	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Receivables	Receivables, Progress Canada	Progress Canada	ARCANADA	-	11-NOV-2003	11-NOV-2003	27-OCT-2002	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	iSupplier Portal	iSupplier Portal, Progress S&L	Progress Master	ISUPPLIER_PORTAL_RES_PROGRESS	-	11-NOV-2003	11-NOV-2003	01-JAN-2002	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Application Object Library	Application Diagnostics	Vision Corporation	APPLICATION_DIAGNOSTICS	-	11-NOV-2003	-	11-MAR-2008	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Common Modules-AK	Application Developer Common Modules	Vision Corporation	AK_DEVELOPER	No longer option to have for Production	11-NOV-2003	20-NOV-2003	01-JAN-1951	-	15-FEB-2015	-	No
Bennett, Mr. Rick	13040	RBENNETT	Human Resources	CA Super HRMS Manager	Vision Corporation	DEVTEST	-	11-NOV-2003	11-NOV-2003	01-FEB-1999	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	Oracle iProcurement	Preferences SSWA	Vision Corporation	PREFERENCES	-	11-NOV-2003	12-NOV-2004	05-MAR-1997	-	-	-	Yes
Bennett, Mr. Rick	13040	RBENNETT	System Administration	System Administrator	Vision Corporation	SYSTEM_ADMINISTRATOR	Not allowed with HRMS Super Mgr	11-NOV-2003	11-NOV-2003	01-JAN-1951	-	15-NOV-2014	-	No

 © 2016 eprentise. All rights reserved

Violation Reporting Exemption

User	
User Name	RBORDEN
Employee Full Name	Borden, Mr. Rob
Employee ID	13039
Conflict	
Conflict ID	**20278**
Control Reason	CA-CM >> Post cash / apply receipts to customer account. ** Enter/change Customer Master Record (CMR)
Conflict Name	Receipt * Customers
Enabled Flag	Yes
Exemption	
Reason	[Straus, Mr. Skip (Skip) (SSTRAUS)]
Start Date	06-JUL-2016
Scope	Conflict
Function	
Function Application	Receivables
Function Name	AR_ARXRWMAI_HEADER
User Function Name	Receipt
Con-Function	
Con Function Name	AR_ARXCUDCI_STD
Con User Function Name	Customers

 © 2016 eprentise. All rights reserved

Conflict Exemptions

- Exemptions should be balanced by mitigating (preventive) or compensating (impact reduction) controls
- Some users may need exemption from the full scope of conflict definitions

User Name	Exempt Users	User Conflict Exemptions	Full Scope Exemptions
DATAMERGE	1	1	-
DTRIPPE	1	2	-
FBRAMER	1	2	-
IBAKAYOKO	1	6	-
JABBOT	1	-	665
JKIM	1	1	-
JOHN.CASEY	1	30	-
JPALMER	1	1	-
KUMARM	1	1	-
MARTINE	1	-	665
MORGAN.GRIMES	1	1	-
MSUZUKI_JPC	1	1	-
PAULA	1	3	-
PROJMFG	1	1	-
RBORDEN	1	2	-

 © 2016 eprentise. All rights reserved

Users With Violations

- Remediation and risk reduction requires tracking and changing access for individual users
- Some remediation, e.g. menus, will impact multiple users at once

Organizations	Full Name	User Name	Violations	Exemptions	Total	Distinct Violations
-	-	CANADA	-	2,242	2,242	53
Contracting and Purchasing	Bennett, Mr. Rick	RBENNETT	1,395	-	1,395	49
Inventory Control Unit	Borden, Mr. Rob	RBORDEN	371	8	379	44
Accounting	Abbott, Mr. John	JABBOTT	146	-	146	32
Distribution Branch	Tupper, Mr. Chuck	CTUPPER	14	-	14	7
			1,926	**2,250**	**4,176**	**185**

 © 2016 eprentise. All rights reserved

Remember the Auditors' Conflicting Functions Matrix?

Example SOD Matrix 2009 Abs analysis 0.xlsx - Microsoft Excel non-commercial use

Home Insert Page Layout Formulas Data Review View Developer

D5 Oracle Function(s)/Responsibilities/External Application Used

CMLB Company

2008 Segregation of Duties / Applications Access Matrix

If an individual has access to / performs the key activity they should not have application access (add / change / delete) or perform the following activities:

	Key Activity	Oracle Function(s)/Responsibilities/External Application Used				
	EXPENDITURES CYCLE					
1	**Vendor Maintenance (create, change or delete)**	Release/Approve PO Purchase Order Summary Approve Button	Goods Receipt CMLB Receipts	Enter Vendor Invoices Invoice Batches	Processing Disbursements (check run) Payment Batches	
	Suppliers					
2	**Processing Disbursements (check run)**	Release/Approve PO Purchase Order Summary Approve Button	Vendor Master File Maintenance Suppliers	Goods Receipt CMLB Receipts	Enter Vendor Invoices Invoice Batches	Reconcile Disbursement Bank Accounts Wachovia
	Payment Batches					
	FINANCIAL REPORTING CYCLE					
3	**Journal Entry Post Journalsing to GL (delete, reverse, and execute)**	Close/Open Accounting Period Open/Close Accounting Periods	Close/Open GL New Accounts GL Accounts			
	Post Journals					
	INVENTORY CYCLE					
4	**Inventory Master File Additions/Changes (standard cost, reorder point, safety stock, BOM**	Release/Approve PO Purchase Order Summary Approve Button available if user is setup as a buyer	Write off inventory (ie coding inventory to obsolete, scrap, etc) Miscellaneous Transaction Account Aliases	Production Scheduling Organization Items Discrete Jobs Requisitions (Move internal inv)	Post Journals Inventory Reserve Accounts (DSMI, shrink,etc) Post Journals	
	Master Items					
5	**Entering Perpetual Inventory Adjustments (cycle counts, inventory location, classification, etc)**	Post Journals Inventory Reserve Accounts (DSMI, shrink,etc) Post Journals	Write off inventory (ie coding inventory to obsolete, scrap, etc) Miscellaneous Transaction Account Aliases	Production Scheduling Organization Items Discrete Jobs Requisitions (Move internal inv)	Receiving Account Aliases Subinventory Transfer	Shipping DOMS Access Shipping Transactions
	Miscellaneous Transactions					
6	**Shipping Function**	Customer Master File Maintenance Mass Update:Customer Attributes Define Payment Terms CMLB Define Freight Terms Ship To/ Bill To Flex Fields	Accounts Receivable Transactions (Post Journals cash, Post Journals credits) Receivables Activites	Credit & Collection (credit limits, hold, release) Customer Standard	Enter Customer Orders Order Organizer: CMLB Sales Order Form	Write Off Inventory (ie coding inventory to obsolete, scrap, etc) Miscellaneous Transaction
	DOMS Access *Oracle-Shipping Transactions*					
7	**Receiving Function**	Release/Approve PO Purchase Order Summary Approve Button available if user is setup as a buyer	Vendor Master File Maintenance Suppliers	Enter Vendor Invoices Invoice Batches	Processing Disbursements (check run) Payment Batches	Write Off Inventory (ie coding inventory to obsolete, scrap, etc) Miscellaneous Transaction
	Receiving Transactions					
	REVENUE CYCLE					
8	**Customer Master File Maintenance (create, change or delete)**	Accounts Receivable Transactions (Post Journals cash, Post Journals credits) Receivables Activities	Credit & Collection (credit limits, hold, release) Customer Standard	Pricing Master File Maintenance Oracle Pricing Manager CMLB Pricing Manager CMLB Pricing Support (All are Responsibilities)	Ship Customer Orders DOMS Access Shipping Transactions	Process Warranty claims Order Organizer: CMLB Sales Order Form Processed as a no charge replacement order
	Mass Update Customer Attributes					

SOD matrix by Oracle Func. | SOD matrix by Oracle Resp. | Mitigating Controls | Sheet2 | Sheet4 | Shee

Ready 75%

© 2016 eprentise. All rights reserved

Group Conflict Violation Summary

- This is the level for executive reporting and work with auditors

Group Conflict Name	Risk Code	Control Reason	Conflicts w/ Violations	Exemptions	Violations	Total	Distinct Users
-	CRITICAL	For testing preview of SOD violations	1	0	4	4	1
-	High	* Restricted Function Control *	1	132	22,845	22,977	432
Cash and Receipts * Customer Master Conflict	Moderate	CA-CM >> Post cash / apply receipts ** Enter/change Customer Master Record (CMR)	4	41	8,902	8,943	279
Cash and Receipts * Customer Master Conflict	Moderate	CA-CM >> Post cash / apply receipts to customer account. ** Enter/change Customer Master Record (CMR)	11	342	65,154	65,496	411
Cash and Receipts * Enter Orders Conflict	Moderate	CA-OE >> Post cash / apply receipts ** Enter orders	2	13	2,735	2,748	279
Cash and Receipts * Enter Orders Conflict	Moderate	CA-OE >> Post cash / apply receipts to customer account. ** Enter orders	4	44	9,246	9,290	390
Cash and Receipts * Issue Credit Memos Conflict	Moderate	CA-CR >> Post cash / apply receipts to customer account. ** Issue credit memos	6	354	54,707	55,061	434
Enter Orders * Customer Master Conflict	Moderate	OE-CM >> Enter orders ** Enter/change Customer Master Record (CMR)	8	113	28,854	28,967	505
Enter Purchase Orders * Voucher AP Conflict	High	PO-VAP >> Enter purchase orders ** Voucher AP (enter and match vendor invoices)	2	60	7,109	7,169	230
Issue Credit Memos * Customer Master Conflict	Moderate	CR-CM >> Issue credit memos ** Enter/change Customer Master Record (CMR)	8	708	138,966	139,674	359
Issue Credit Memos * Enter Orders Conflict	Moderate	CR-OE >> Issue credit memos ** Enter orders	4	228	44,736	44,964	358
Receive Goods * Bank Transfer VMR Conflict	Moderate	RG-BT >> Receive goods ** Enter/change VMR in bank transfer software	1	56	6,322	6,378	324
Receive Goods * Enter Purchase Orders Conflict	Moderate	RG-PO >> Receive goods ** Enter purchase orders	2	106	14,969	15,075	342
Receive Goods * Vendor Master Conflict	Moderate	RG-VM >> Receive goods ** Enter/change Vendor Master Record (VMR)	1	7	291	298	45
Receive Goods * Voucher AP Conflict	Moderate	RG-VAP >> Receive goods ** Voucher AP (enter and match vendor invoices)	4	60	7,568	7,628	302
Restricted * SQL Injection	High	Restricted Group ** SQL Injection	24	113	31,255	31,368	691
Ship Goods * Receive Goods Conflict	Low	SG-RG >> Ship goods ** Receive goods	2	20	3,368	3,388	192
Voucher AP * Bank Transfer VMR Conflict	Moderate	VAP-BT >> Voucher AP (enter and match vendor invoices) ** Enter/change VMR in bank transfer software	2	48	6,962	7,010	315
Voucher AP * Vendor Master Conflict	Moderate	VAP-VM >> Voucher AP (enter and match vendor invoices) ** Enter/change Vendor Master Record (VMR)	1	6	245	251	41
			88	**2,451**	**454,238**	**456,689**	

 © 2016 eprentise. All rights reserved

Group Conflict Matrix Violations

- This is what maps back to the Auditors' matrix
- It plugs the violations into the matrix of conflicting business activities

Function Group Conflict Matrix Violations

Row: Fn Grp; Col: Con Fn Grp	Bank Transfer VMR	Cash And Receipts	Checks And Wires	Customer Master	Enter Orders	Enter Purchase Orders	Issue Credit Memos	Override Pricing	Receive Goods	Ship Goods	Vendor Master	Voucher AP
Cash and Receipts				65,058	1,536		37,057					
Checks and Wires												
Enter GL Journal Entries												
Enter Orders				5,076								
Enter Purchase Orders												22
Issue Credit Memos				139,614	7,368							
Override Pricing												
Post GL Entries	1,070	1,016		2,608	128	319	32,750		557	151		13
Receive Goods	4,127					3,545						60
Ship Goods									2,547			
Voucher AP	72											
Report Total:	**5,269**	**1,016**	**0**	**212,356**	**9,032**	**3,864**	**69,807**	**0**	**3,104**	**151**	**0**	**95**

row(s) 1 - 11 of 11

Download | PDF_Output

Matrix Summary

Function Group Conflicts	36
Disabled Fn Group Conflicts	6
Enabled Fn Group Conflicts	30
Enabled Fn Grp Cons W-Out Vns	13
En Fn Grp Conflicts With Vns	17
Null Prompts Param	No
Matrix Violations	12,970
Restricted Group Violations	287,920
Non Function Group Violations	13,619
Total Violations	314,509

 © 2016 eprentise. All rights reserved

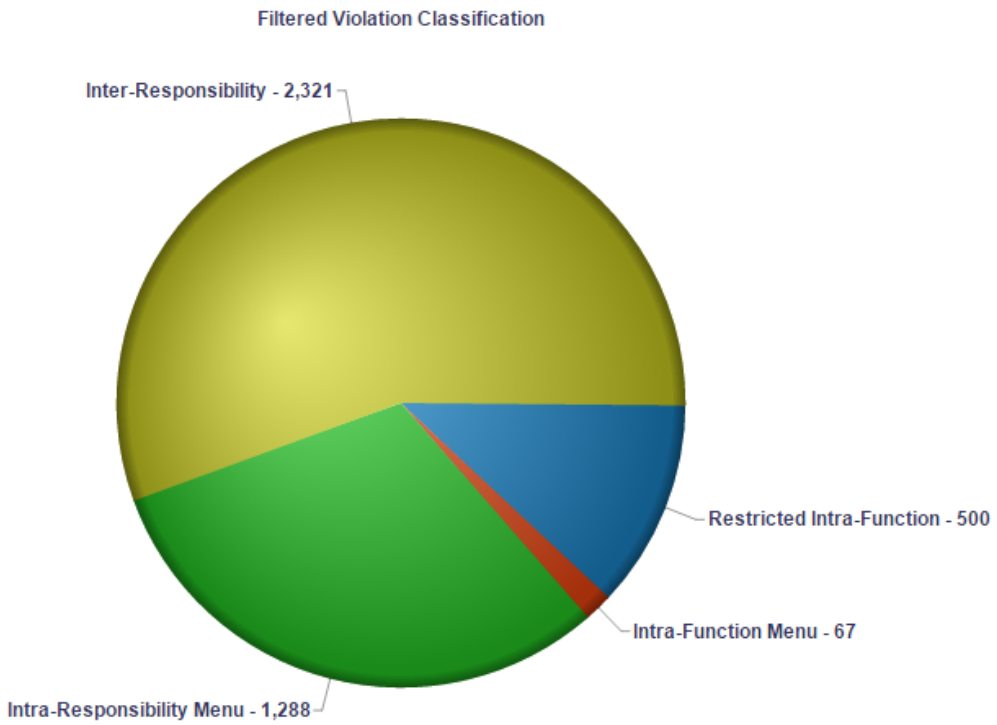
Violation Classification Guides Remediation

- Each of the four classifications calls for a different remediation technique
- With this analysis, you can plan the remediation effort and schedule

Filtered Violation Count

Revision	SOD Assessment (91)
Operating Unit Name	Progress Canada
Group Conflict	-
Conflict	-
Responsibility	-
Conflicting Responsibility	-
User	-
User Exempt	All
Intra Function	All
Intra Function Menu	All
Intra Responsibility	All
Intra Responsibility Menu	All
Include Query Only	All
AZN Null Prompt	-
Include Std Null Prompts	All
Include Sub Null Prompts	All
Filtered Violation Count	4,176

1 - 1



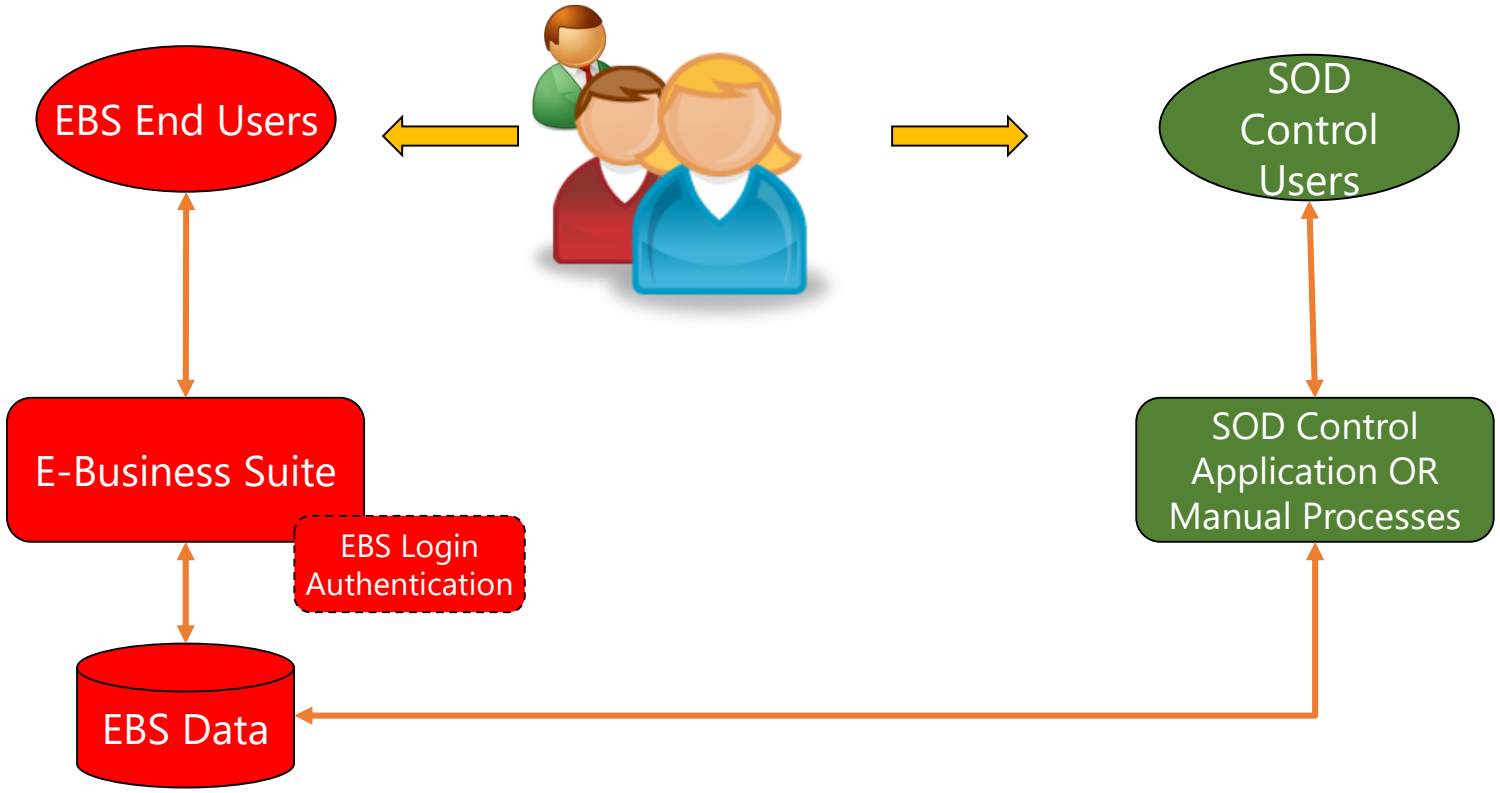
 © 2016 eprentise. All rights reserved

On-Premises vs. Cloud SOD

- Big audit firms often extract data for off site analysis and summary level reporting
- Most useful to have SOD control 'bolted on' to EBS
- Given the organizational and resource challenges faced by internal auditors relying on IT, cloud solutions are attractive and quick to adopt
- Main differences
  - Authentication
  - Real time FND data
  - User interface (forms vs. web browser)

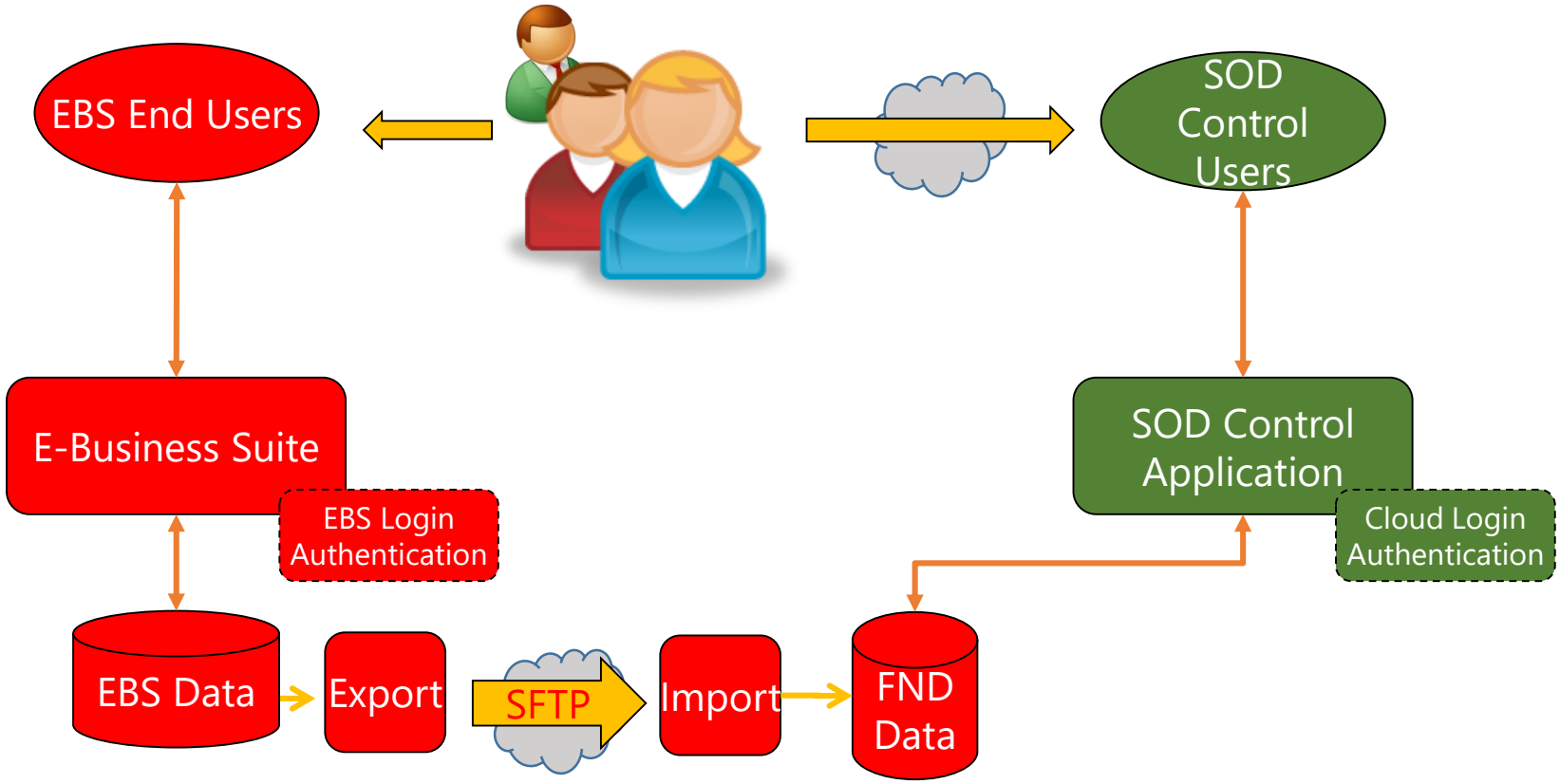
 © 2016 eprentise. All rights reserved

EBS and On-Site SOD



 © 2016 eprentise. All rights reserved

EBS and Cloud SOD



 © 2016 eprentise. All rights reserved

SOD Control Topics

- Why Control SOD?
- Define SOD Conflicts
- Define Restricted Functions
- EBS User Access [Paths]
- SOD Violations
- False Positive Violations
- Auditor Matrix
- SOD Violation Matrix
- Function Group Conflicts
- Predicting Violations
- SOD Control Alternatives
- User Exemptions
- Mitigating Controls
- SOD Control Stakeholders
- Responsibility Provisioning
- Cloud SOD Controls
- Responsibility Request & Approval
- Logon Analysis & Aging
- Remediation Approach
- Track Compliance Progress

 © 2016 eprentise. All rights reserved

Poll Question

 © 2016 eprentise. All rights reserved

Contact

Skip Straus
VP Marketing and Sales
Skip@absolute-tech.com

Absolute Technologies
www.Absolute-Tech.com

Join our conversation with #EBSVC16

 © 2016 eprentise. All rights reserved

Thank you for attending the EBS Answers Virtual Conference.
Please be sure to visit the exhibitor showcase to meet with EBS solution providers, and enter for a chance to win giveaways!

EBS Answers
Virtual Conference

© 2016 eprentise. All rights reserved