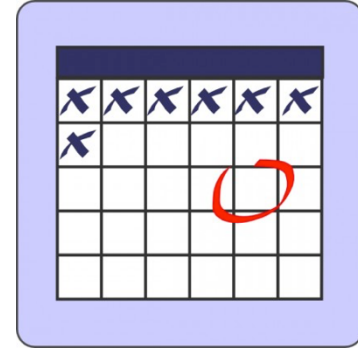


# MIS 5121: Business Processes, ERP Systems & Controls

## Week 13: *SAP Futures, Special System Access*

# MIS 5121: Upcoming Events



- Guest Moderator: SAP Futures - *December 5*
- Last Hybrid class (on-line, Alter Hall 602): *Dec 12*
- Final Exercise (Risk Control Matrix)-*Due: Dec 15*
- Final Exam: *December 17 - 19*

# MIS 5121: SAP Visit Questions

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# MIS 5121: SAP Visit My View

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# Discussion

❖ Something really new, different you learned in this course in last week

**YOU LEARN  
SOMETHING NEW  
EVERY DAY**

❖ Questions you have about this week's content (readings, videos, links, ...)?



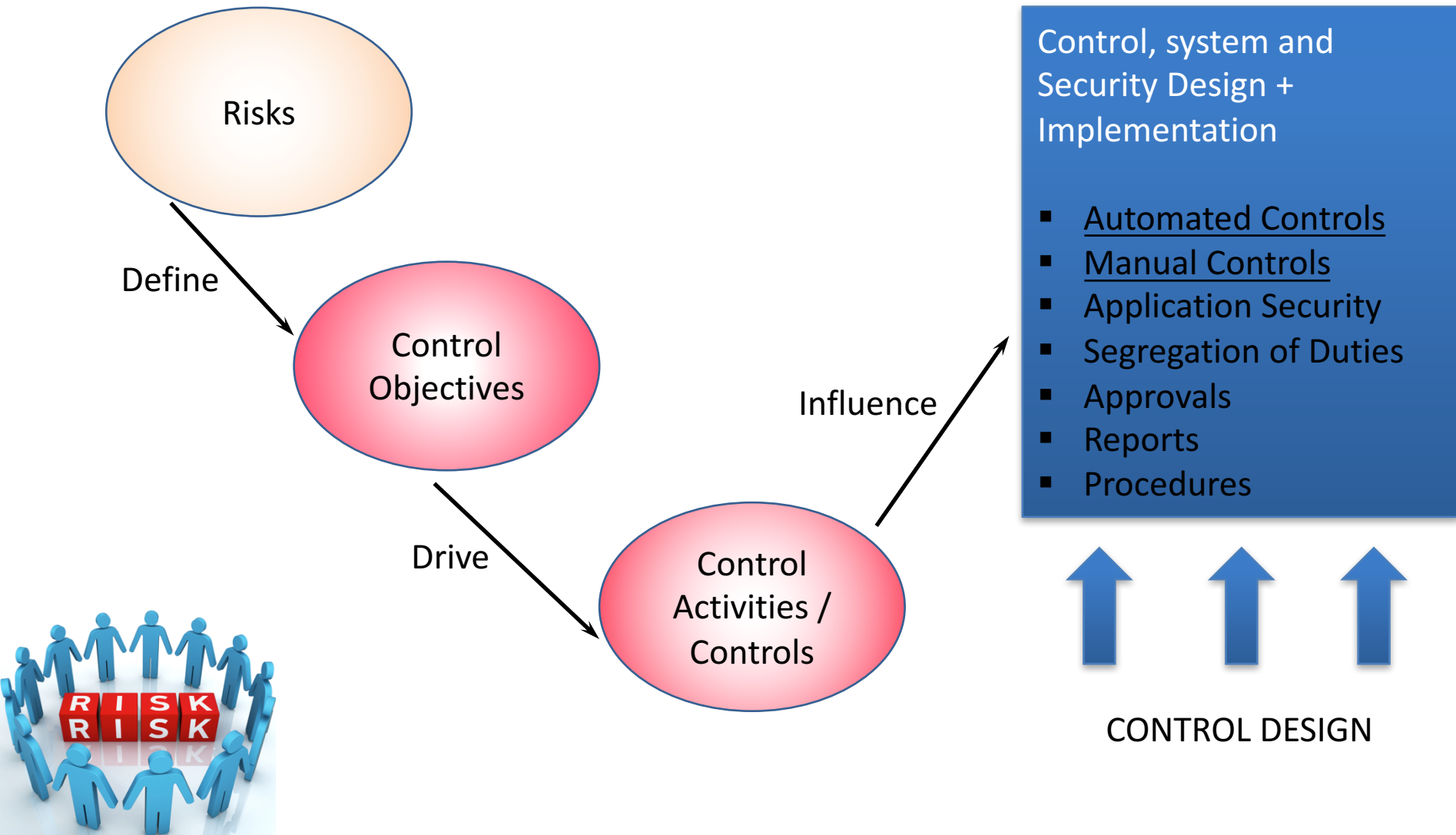
❖ Question still in your mind, something not adequately answered in prior readings or classes?



# Risk / Control Matrix

## Final Exercise

# Risk / Control Matrix: Design Approach



# Risk / Control Matrix: Final Exercise



- Agenda
  - Prior Class (*November 14*): Part 1 (Identify Risks)
  - Last Class (November 28): Part 2, 3
    - Risk Priority (Severity & Likelihood)
    - Identify Controls,
    - Link Controls to Risks
  - **This Class (*December 5*): Part 4 (Complete Control Definitions)**
  - Future Class (*December 12*): Part 5, 6 (Control Process / Audit Details; Personal Questions)
  - *Due December 15 11:59 PM*: Assignment Submission



# Risk / Control Matrix: Final Exercise



## Part 4: Augment key controls information for the Order to Cash (OTC) process at GBI

- Tab: Part 2 – GBI Controls
- Control Description (Columns F -> K) Mark each using taxonomy provided
  - Control Owner (Title): Choose **one** title from Appendix 1 or define appropriate missing title
- Financial Statement Assertions (Columns L-> Q) Mark with **x**
- Control Risk Assessment (Columns R -> U) Taxonomy column top
- Financial Statement Impact (Columns V -> AK) Mark statements impacted with **x**

# Extra Slides

# Risk / Control Matrix: Final Exercise



## Part 1:

- a) Analyze the key risks that exist for the Order to Cash (OTC) process at GBI
- b) Define and document the key risks that exist for the Order to Cash (OTC) process at GBI
  - Tab: Part 1 – GBI Risks
  - Identify at minimum 25 risks in the process
  - Identify a minimum 4 risks in each of the OTC sub-processes:
    - ✓ **OR&H:** Order Receipt and Handling
    - ✓ **MF:** Material Flow (shipping)
    - ✓ **CI:** Customer Invoicing
    - ✓ **PR&H:** Payment Receipt and Handling



# Risk Assessment



# Risk / Control Matrix: Final Exercise



## Part 2: Identify key controls for the Order to Cash (OTC) process at GBI

- Tab: Part 2 – GBI Controls
- Identify at minimum 15 controls for the process
- Identify a minimum 3 controls in each of the OTC sub-processes:
  - ✓ **OR&H:** Order Receipt and Handling
  - ✓ **MF:** Material Flow (shipping)
  - ✓ **CI:** Customer Invoicing
  - ✓ **PR&H:** Payment Receipt and Handling
- At least two (2) controls must be Automated / Config controls



# Risk / Control Matrix: Final Exercise

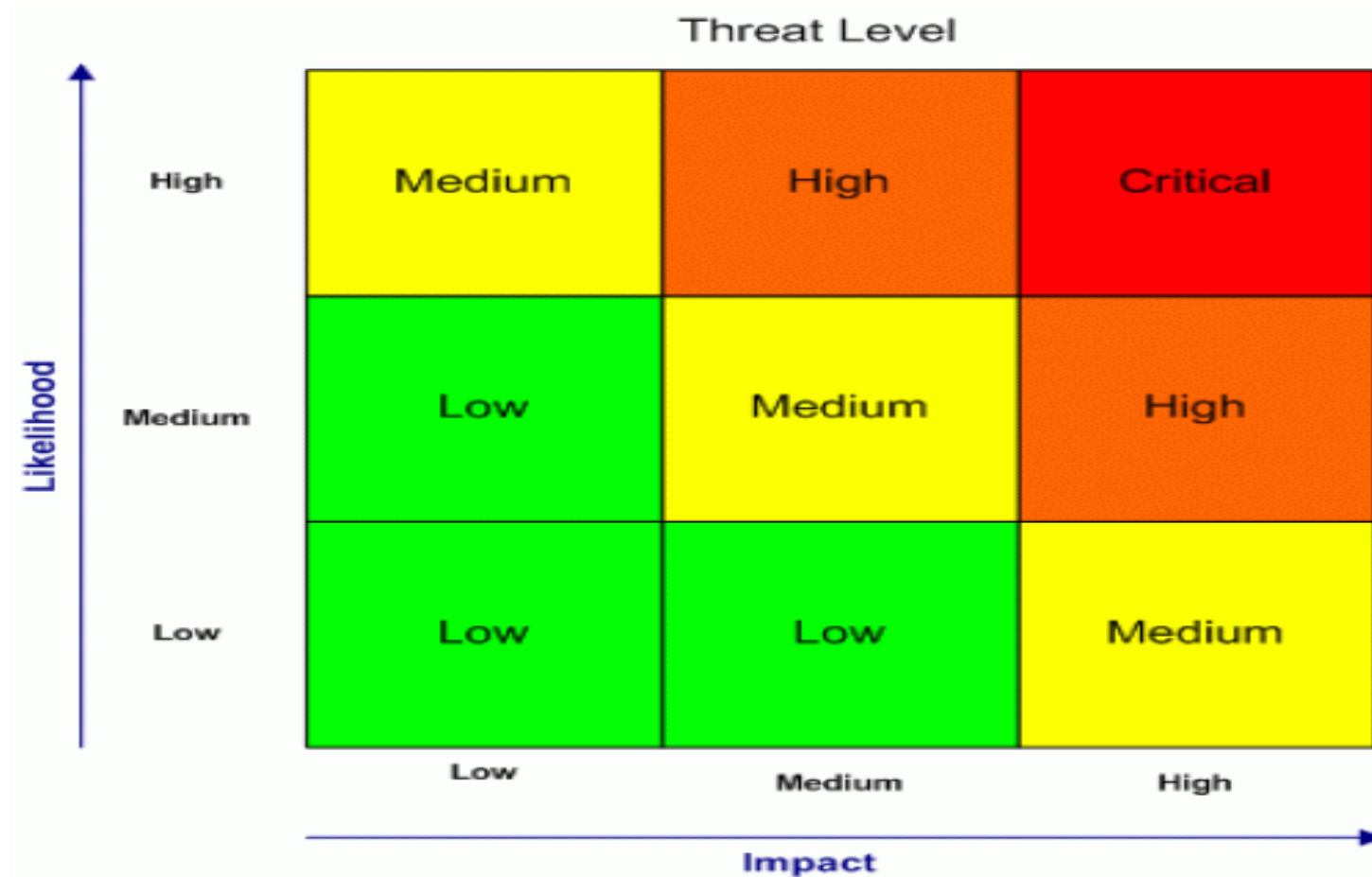


## Part 3: Link Risks (Part 1) to the Controls (Part 2)

- Tab: Part 1 – GBI Risks
- At least one (1) control must be identified for each risk identified as High Severity or High Likelihood / Frequency
- A given control may address multiple risks (listed once in Part 2 tab and multiple times in Part 1 tab)
- A given risk may be addressed by multiple controls (listed once in Part 1 tab and multiple times in Part 2 tab)
- Risks without out a control:
  - ✧ Acceptable Risk: Business agrees no controls will be developed
  - ✧ TBD (To Be Determined)



# Extra Slides



# Risk / Control Matrix: Final Exercise

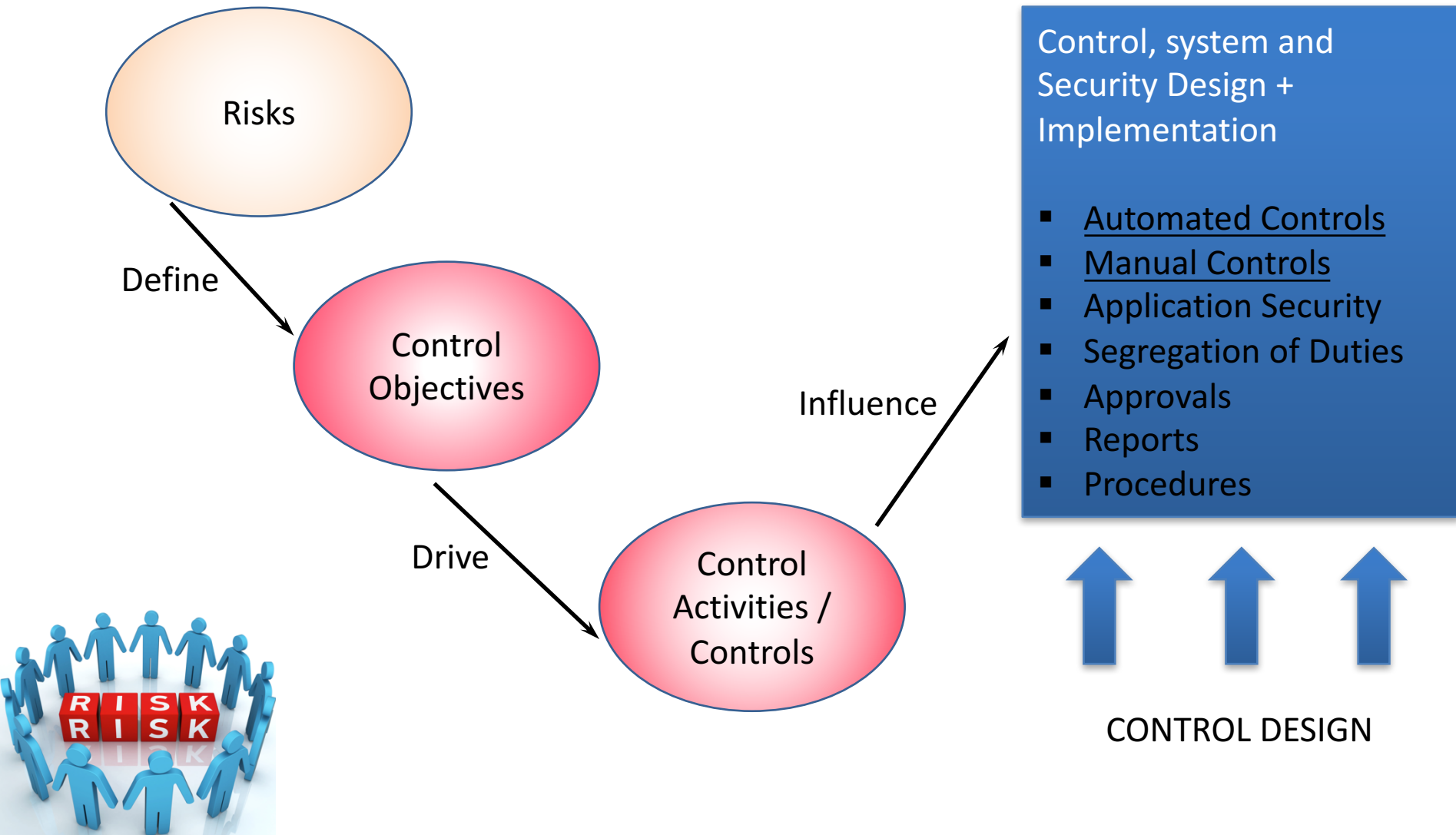


## Parts

1. Analyze and define the key risks that exist for the Order to Cash (OTC) process at GBI
2. Guided by the risks you identified (esp. the High Severity and High Likelihood / Frequency risks) identify the key controls that will be used in the OTC process.
3. Link the Risks from Part 1 to the controls in Part 2.
4. Complete definition of the controls (classifications, links to assertions, etc.)
5. Write auditable control process documentation for 1 manual and 1 automated (configuration) control identified.
6. (Individual vs. Team submission): Couple questions about your work as a team to complete this and other exercises. (Optional)  
*Details will be announced via a blog post in last couple weeks of class.*

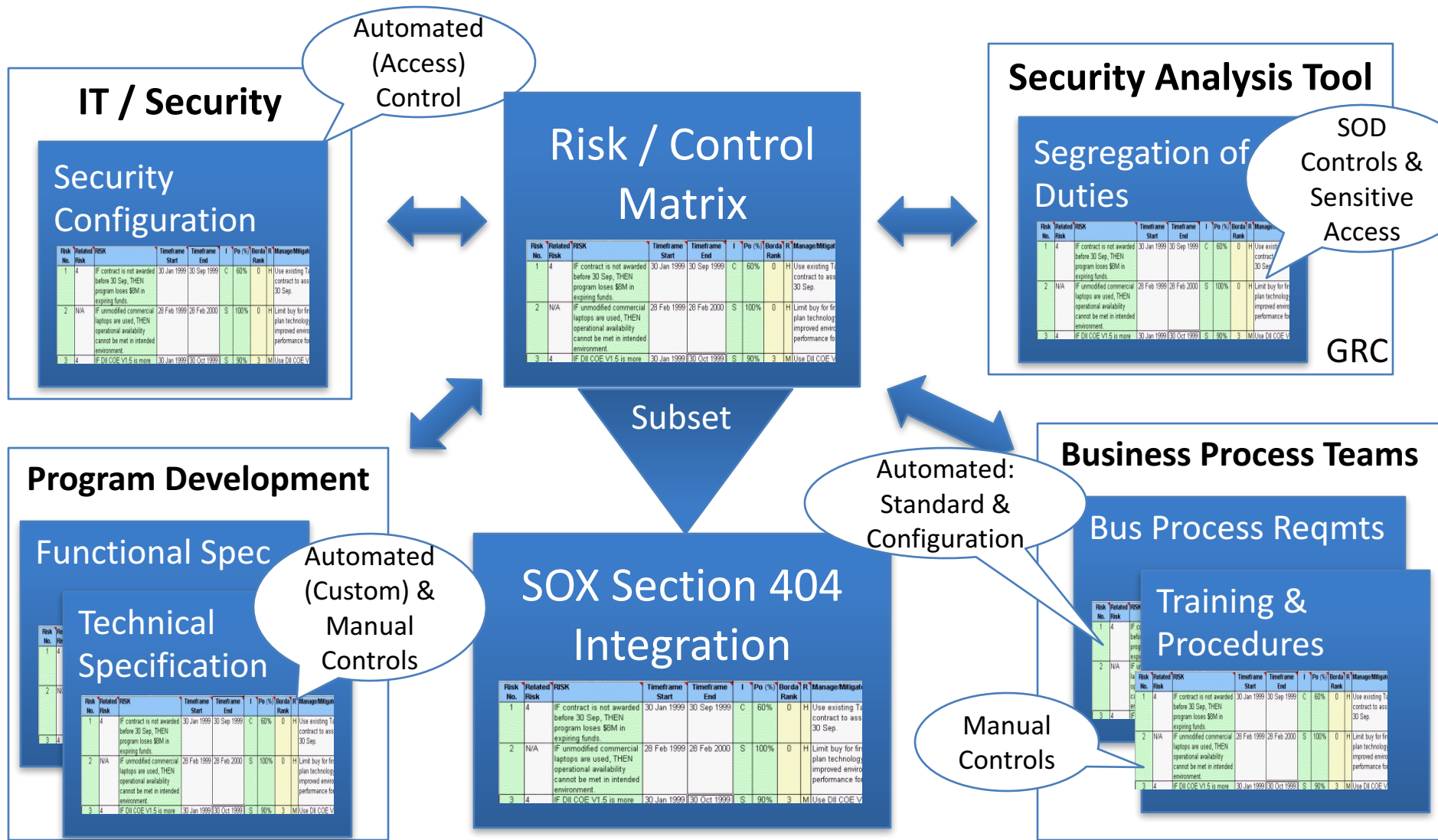


# Risk / Control Matrix: Design Approach



# Controls: Integration Points

Risk/Control Matrix can serve as the primary vehicle for integrating control design into project activities and deliverables



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Risk/Control Matrix can serve as the primary vehicle for integrating control design into project activities and deliverables

