

Automated versus Manual Controls

Prevention over Detection
Reliability over Error
Test of one over Test of Many



Who is Responsible?



Training **Job Description** **Management Oversight**

Performance
Evaluation



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Overcoming **Check-the-box**



Objectivity

Competence

Quality of documentation

Variance in testing of key controls



The Wise Men
& The Elephant

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Piecing
the Big Picture

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Assessing Risks



Nature of access

Susceptibility to fraud

Level of pervasiveness



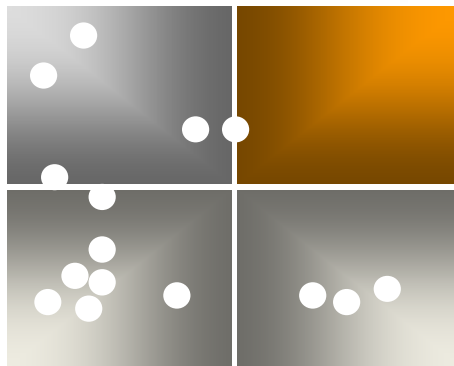
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Piecing the Picture



Super User



Read Only

1 application

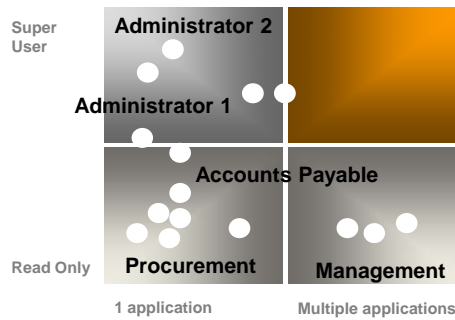
Multiple applications



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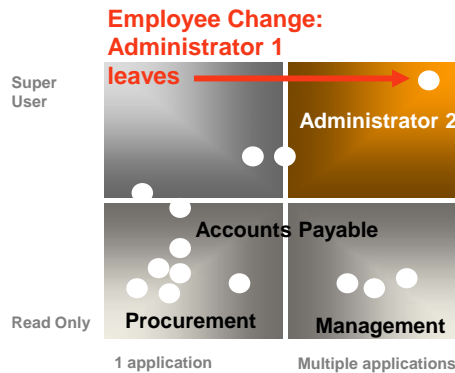
Overlaying Segregation of Duties Compensating Controls



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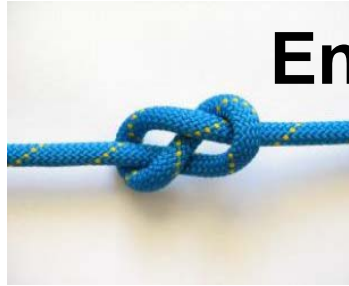
Managing Potential Breaks in Process



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Mapping Systems



End to End

Distribution
of controls

Mix of manual vs.
automated controls

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Piecing the Picture



	Sales Ordering	Inventory Fulfillment	Invoicing and Financial Close
Number of controls	8	5	12
Mix of manual vs. automated controls			

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Overlaying Interfaces Key Reports Spreadsheets

	Sales Ordering	Inventory Fulfillment	Invoicing and Financial Close
Number of controls	8	5	12
Mix of manual vs. automated controls			
Interface	Automated	Manual	
Key Reports	6	3	12
Spreadsheets	2	5	20



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Managing Potential Breaks in Process

	Sales Ordering	Inventory Fulfillment	Invoicing and Financial Close
Number of controls	8	5	12
Mix of manual vs. automated controls			
Interface	Automated	Manual	
Key Reports	6	3	12
Spreadsheets	2	5	20

Fewer controls

New system



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Building a **Sustainable** IT **Compliance** program



Path to compliance

**Reconciling burden mentality
with having to do more with less**

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Building a **Sustainable** IT **Compliance** program



Adopt a holistic approach

**Manage potential breaks
in process**

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