



T3 - Auditing Oracle Financials

November 9, 2011

Back to Business

• Agenda — Auditing Oracle Financials

Introductions and review course objectives/agenda

8:30 – 8:45

Oracle security overview

8:45 – 10:30

- Oracle Organizational Model
- Oracle EBS R12 Security concepts and Terminology
- Flexfield security
- Module based security

-
- Application Controls

10:15 -11:45

General Ledger, Payables, Receivables and Purchasing Controls

Lunch

11:45 – 1:15

Introduction to the Oracle Governance, Risk and Compliance Suite

1:15 – 2:45

- Application Access Controls Governor
- Configuration Controls Governor
- Preventive Controls Governor
- Transaction Controls Governor

Oracle GRCM and GRCI Manager and Intelligence



Oracle organizational model

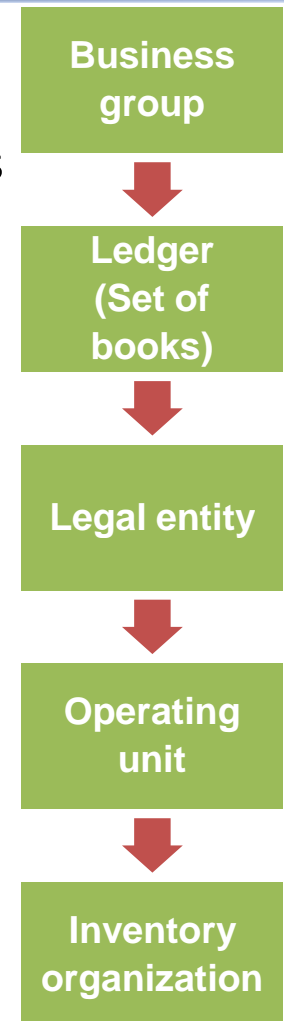
Back to Business

Organization structures in Oracle applications

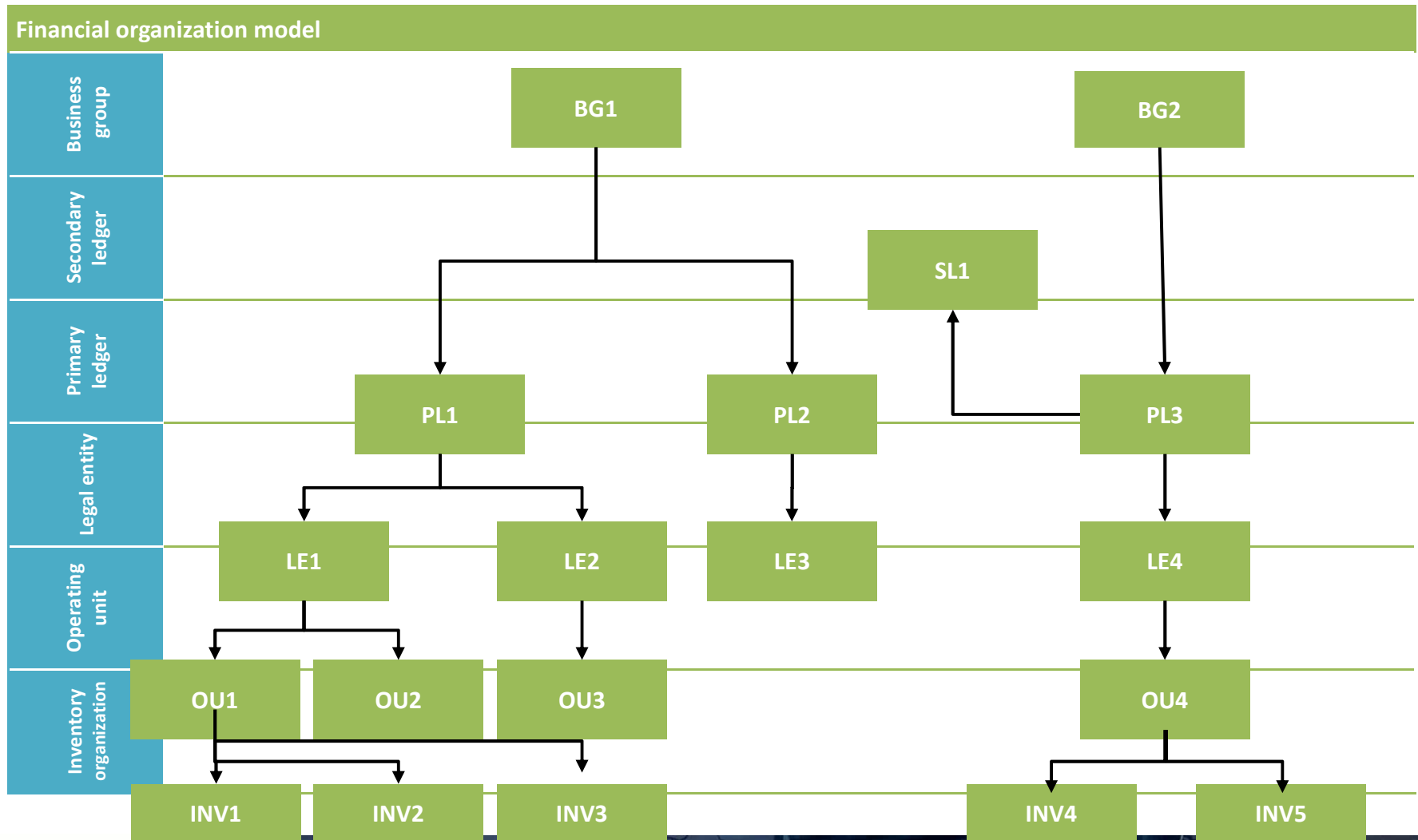
- Oracle applications supports the creation of various organization structures
 - Defines types of identities and their relationships
 - Determines how transactions flow through the application
 - Is defined during implementation
 - Is central to Oracle software operation
 - Evolved based on needs of multinational organizations
 - Has two conceptual structures:
 - One used by HR
 - One used for operations and accounting
- Normally, the human resource organization structure depicts the organizational elements of the human resource model
- The financial organization structure depicts the organizational elements relevant to the accounting model. This may also be viewed as the enterprise structure

Enterprise structure terminology

- **Business group:** Represents the highest level in the organization structure, identify certain HR specific attributes like job structures, and grade structures. Multiple ledgers can share the same business group if they share the same business group attributes. Approval hierarchies are impacted by the business group structure
- **Ledger:** A financial reporting entity that uses a particular chart of accounts, functional currency and accounting calendar
- **Legal entity:** Legal company for which fiscal or tax reports are generated/published. Assign tax identifiers and other legal entity information
- **Operating unit:** Used to segregate data for multi-organization applications. Establishes the level for opening and closing periods within the sub-ledger
- **Inventory organization:** Inventory organizations are the highest level that items are stocked, transacted, received, manufactured and valued



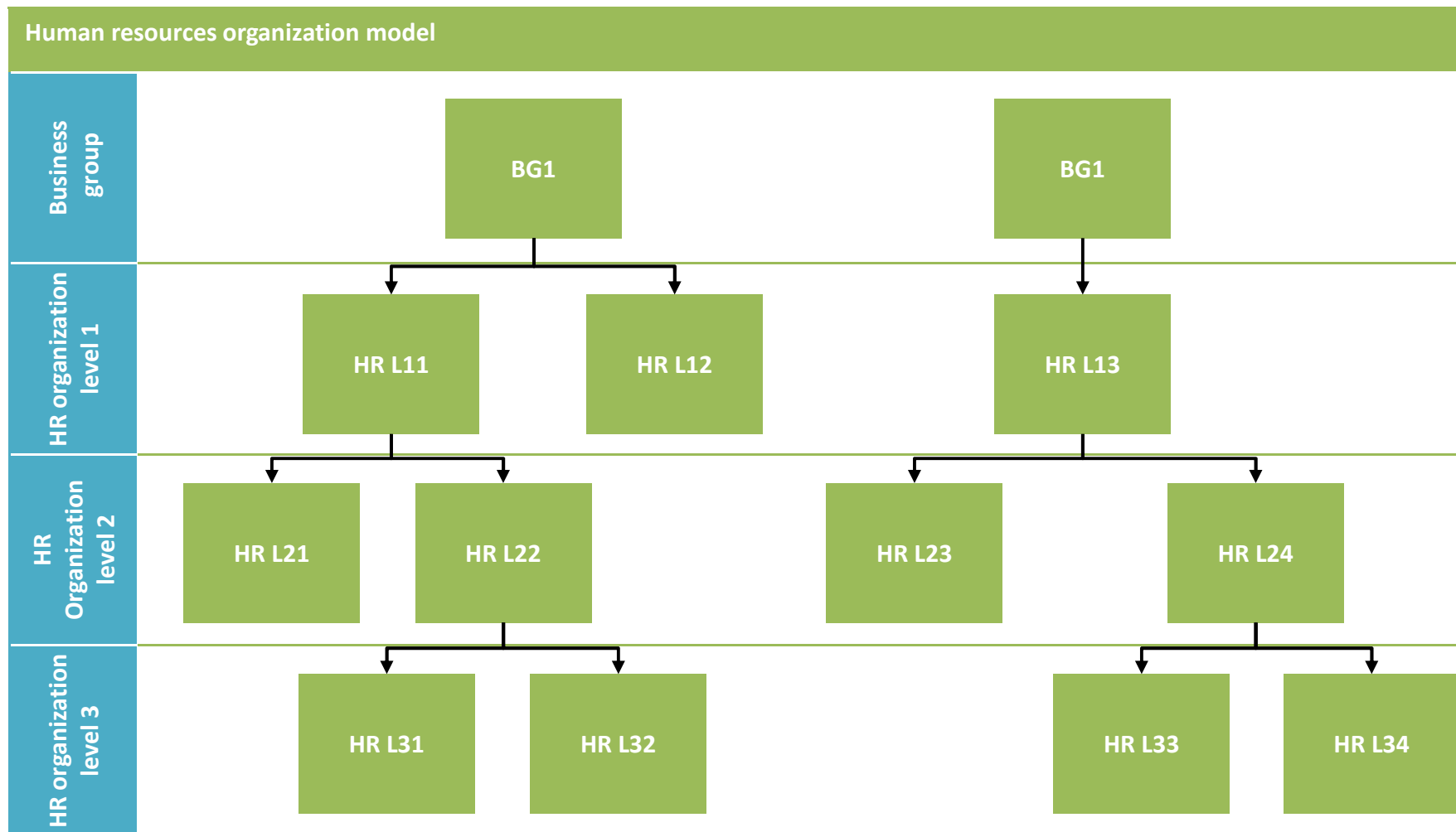
Financial organization



Financial organization structure

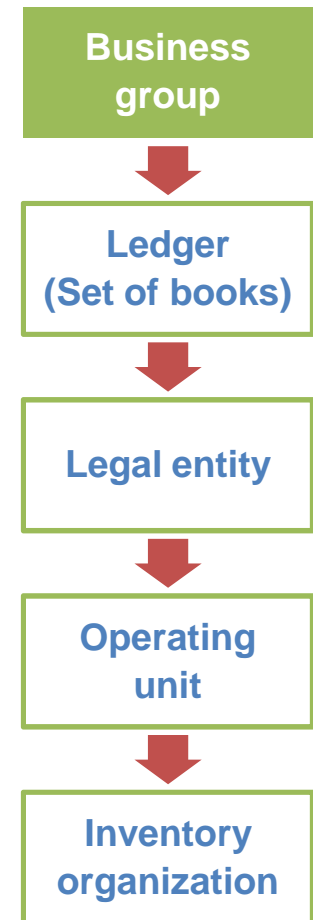
- The Oracle applications financial organization model defines organizations and their relationships
- The Financial organization model serves as the cornerstone for the Oracle applications products
- It dictates how transactions flow through different organizations and how these organizations interact with each other
- Is the foundation of Oracle application products and is a configuration that enables data belonging to multiple business units in an enterprise to use a single installation of Oracle applications
- Keeps transaction data separate and secure within the logical confines of the defined structure
- The financial organizational model contains the following
 - Business groups
 - Ledgers/sets of books
 - Legal entity
 - Operating unit
 - Inventory organization

Human resources organization



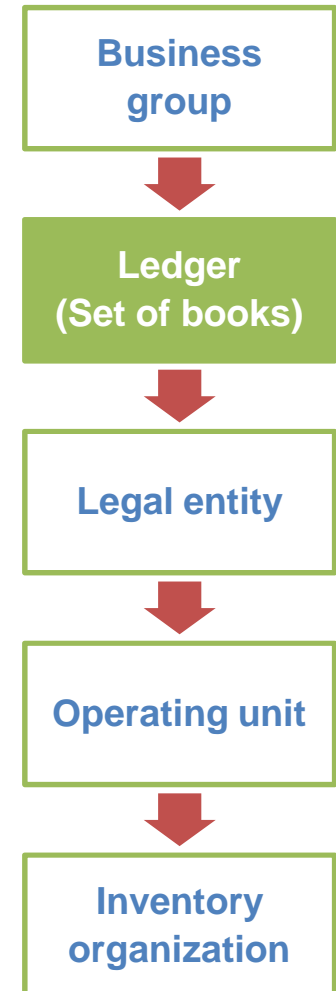
Business group

- Represents the highest level in the organization structure, identify certain HR specific attributes like job structures, and grade structures
- Multiple ledgers can share the same business group if they share the same business group attributes
- Approval hierarchies are impacted by the business group structure



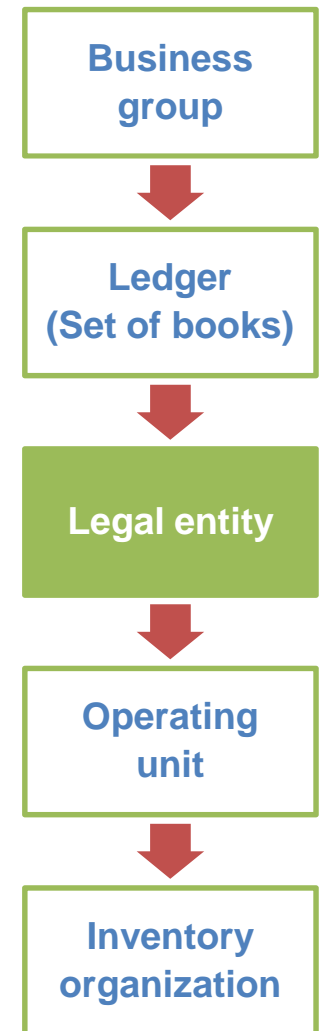
Ledger (set of books)

- Financial reporting entity that uses a particular combination of the '3 Cs':
 - Chart of accounts
 - Calendar
 - Currency
- Requirement to have at least one set of books defined
- Multiple types of ledgers can exist
 - Primary ledger
 - Books of record
 - Secondary ledger
 - Linked to Primary Ledgers
 - Used where there's a need for alternate representation of financial information
 - Consolidated ledger
 - Consolidates information from the primary ledgers



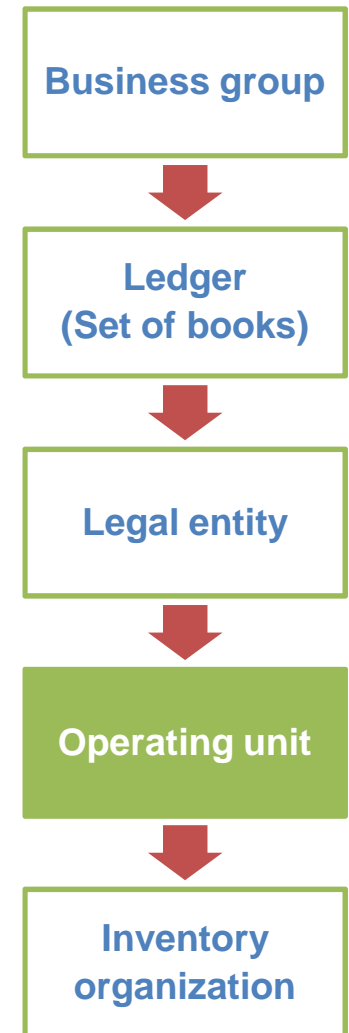
Legal entity

- In the Oracle model, the legal entity represents the statutory entities of the organization for which fiscal or tax reports are prepared
- The Legal Entities which would be established as part of the Enterprise Structure, may be viewed as equivalent to either a legal entity group or specific tax legal entities



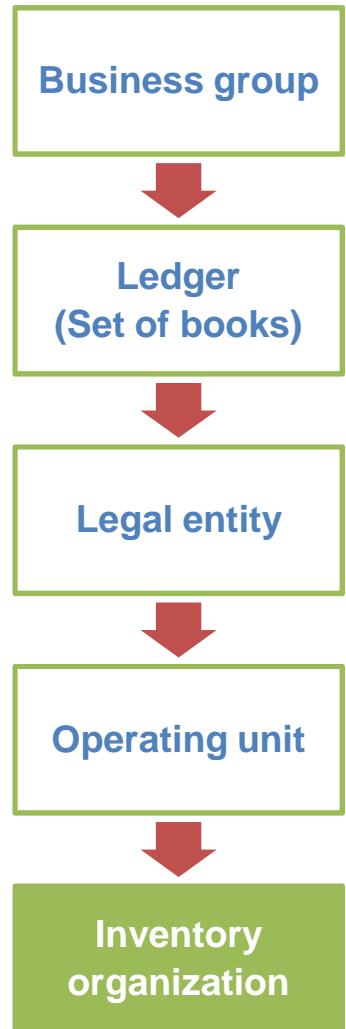
Operating unit

- The operating unit is often designed to represent buying and selling units of the organization
- Transactional data is partitioned by operating unit in order management, accounts receivable, purchasing, and accounts payable



Inventory organization

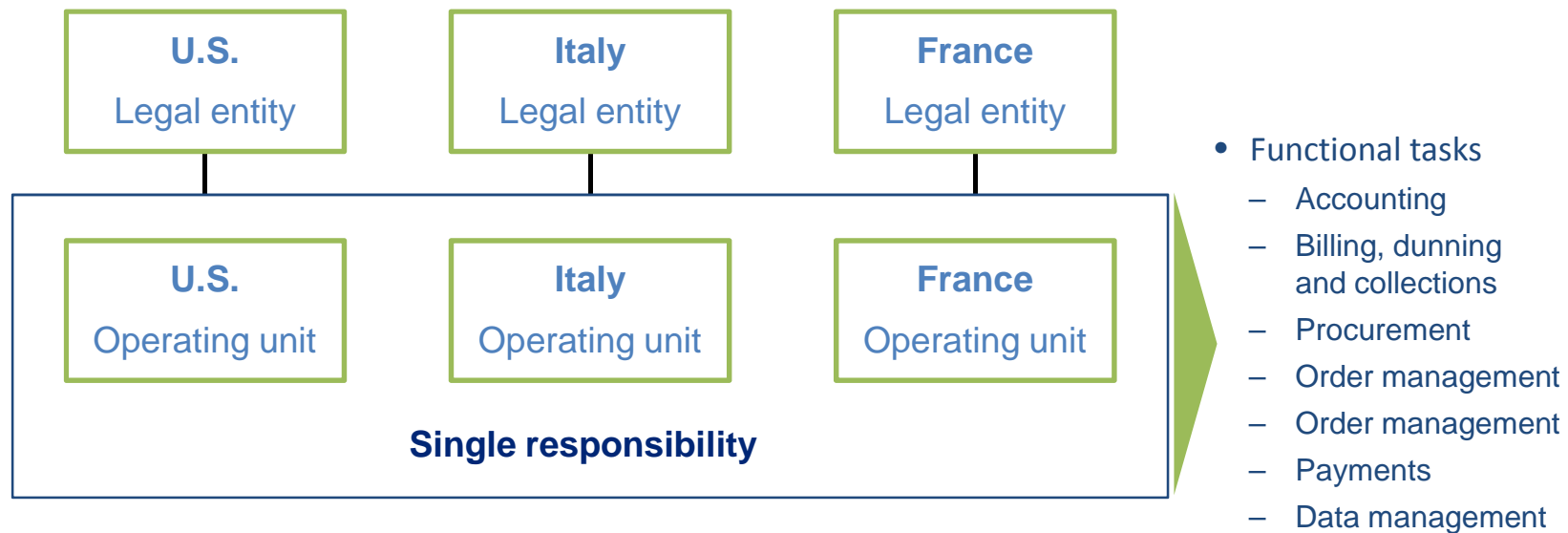
- Typically, is a unit that holds, manufactures or distributes materials
- Oracle Inventory and the manufacturing family of applications are partitioned by inventory organization
- It can only belong to one ledger, legal entity and operating unit structure
- May be divided into sub-inventories



Sub-inventory

- Sub-inventory is a sub-division within an inventory organization
- Allows tracking and management of inventory in logical groups, such as:
 - By product lines
 - By physical location
 - By intended use of production cycle (raw material, customer returns, finished goods, etc.)
- In organizations using standard costing to value inventory, enables accounting of inventory value in each subinventory in a different account

MOAC overview



Benefits of MOAC

– Improve efficiency

- Process data across multiple OUs from one responsibility
- Process transactions more efficiently for companies that have centralized business functions or operate Shared Service Centers
- Obtain better information for decision making
- Obtain a global consolidated view of information
- View information, such as supplier sites and customer sites across multiple OUs

– Reduce costs

- Speed data entry
- Reduce setup and maintenance of many responsibilities

– Enhanced user experience

- Rectifies prior complaints about users needing to be assigned tons of responsibilities to access Multi-Org data

Oracle EBS R12 Security concepts and terminology

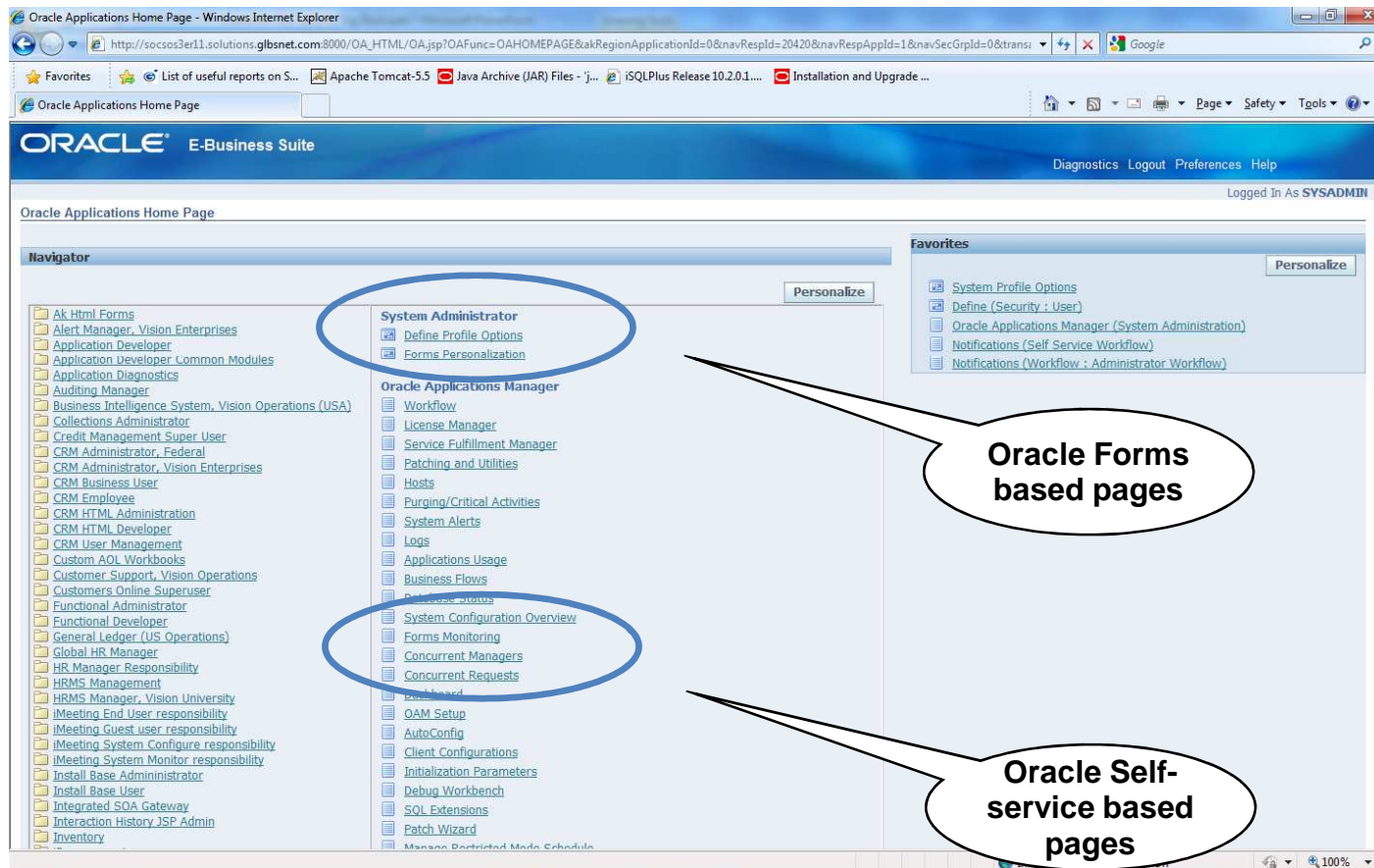


Oracle EBS R12 Security concepts and terminology

- The following are the fundamental Oracle EBS R12 security terminology:
 - Users
 - Roles
 - Responsibilities
 - Forms
 - Menus
 - Functions
 - Request groups

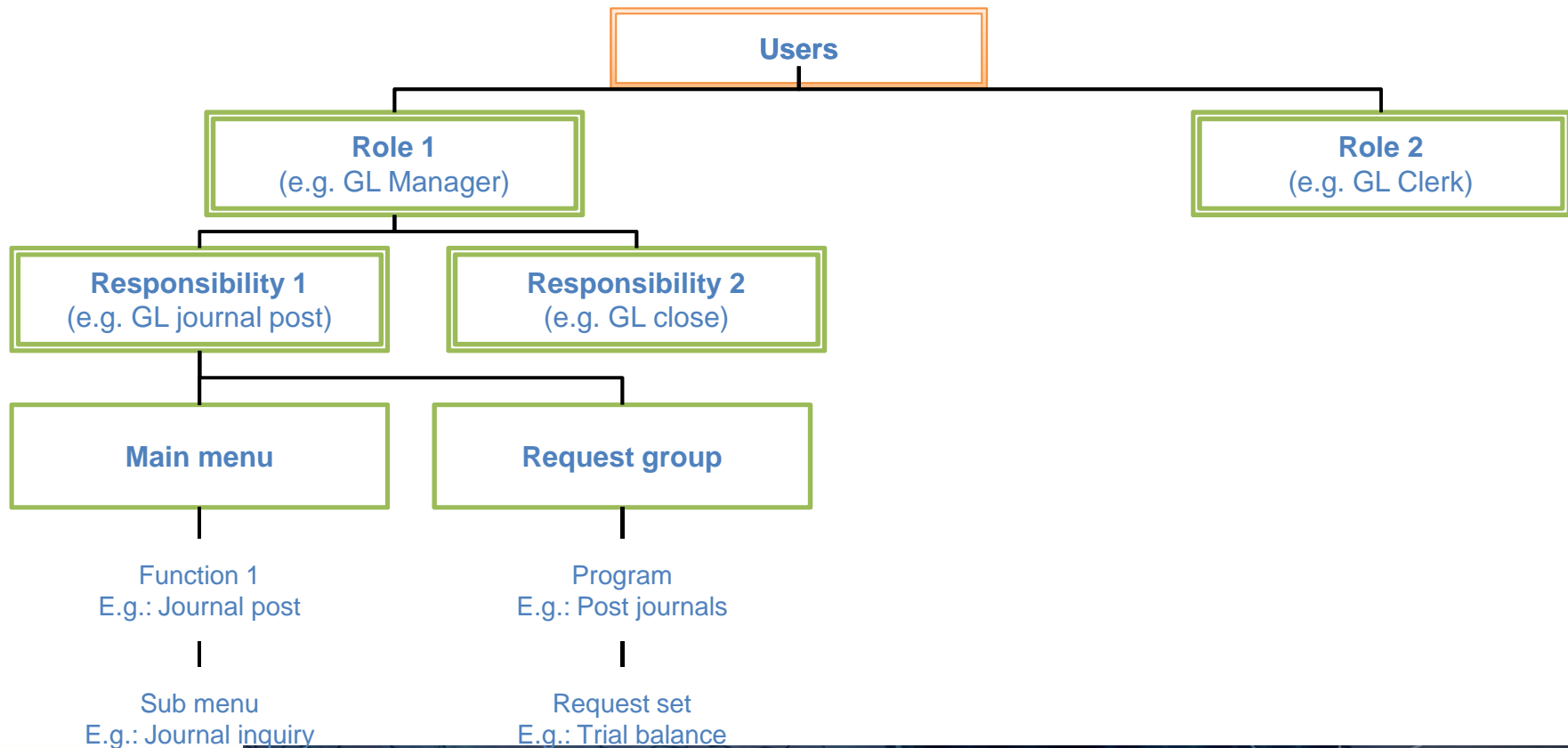
Navigation

- Navigating self service



Oracle R12 EBS Security concepts and terminologies

- Following is an example of how various Oracle EBS security concepts work together



User creation

- Users creation using system administrator responsibility
- Navigation: System Administrator Responsibility
>Security>User>Define

The screenshot displays the 'Users' window with the following fields and values:

- User Name:** JABBOTT
- Password:** (empty)
- Description:** John Abbott, AR Collector
- Status:** Active
- Password Expiration:** Days (empty), Accesses (empty), None (selected)
- Person:** Abbott, Mr. John
- Customer:** (empty)
- Supplier:** (empty)
- E-Mail:** jabbott@vision.com
- Fax:** (empty)
- Effective Dates:** From 23-OCT-1996, To (empty)

The 'Direct Responsibilities' tab is selected, showing the following table:

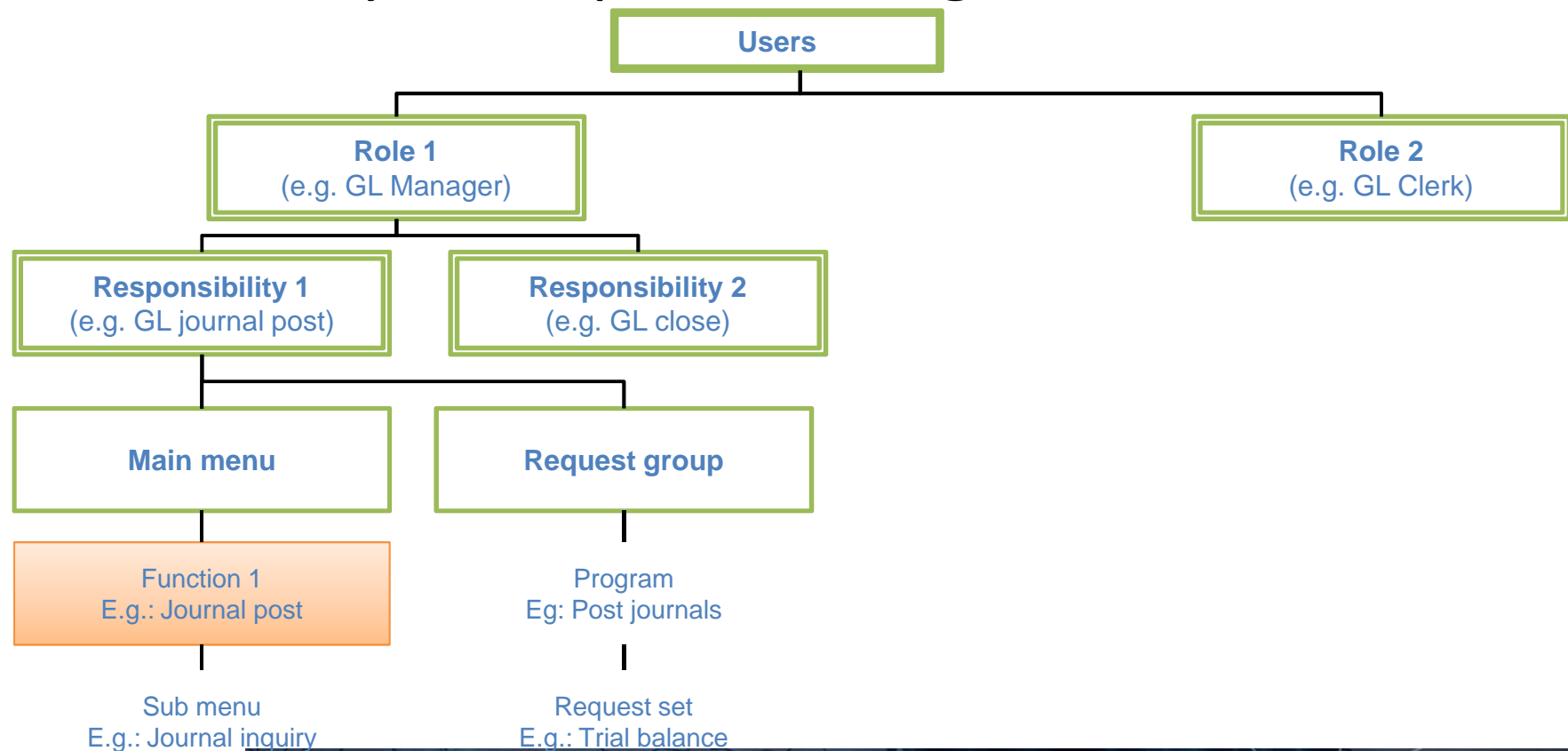
Responsibility	Application	Description	Security Group	From	To
Preferences SSWA	Oracle iProcurement		Standard	12-NOV-2004	
Receivables, Progress Canac	Receivables		Standard	23-OCT-1996	

Callouts highlight the following elements:

- HR record associated:** Points to the 'Person' field (Abbott, Mr. John).
- Responsibilities assigned to user ID JABBOTT:** Points to the table of direct responsibilities.

Oracle R12 EBS Security concepts and terminologies

- Following is an example of how various Oracle EBS security concepts work together



Functions

- Navigation: System Administrator

Form Functions

Description Properties Form Web HTML Web Host Region

Function	User Function Name	Description
RCV_RCVRERC	Receipts	Receipts

Function name used in Menus

Functions (cont.)

- Defining parameter QUERY_ONLY="YES" enables the function to be inquiry only function

The screenshot shows a window titled "Form Functions" with tabs for Description, Properties, Form, Web HTML, Web Host, and Region. The "Form" tab is active, displaying a table with columns: Function, Form, Application, and Parameters. The first row contains the following data:

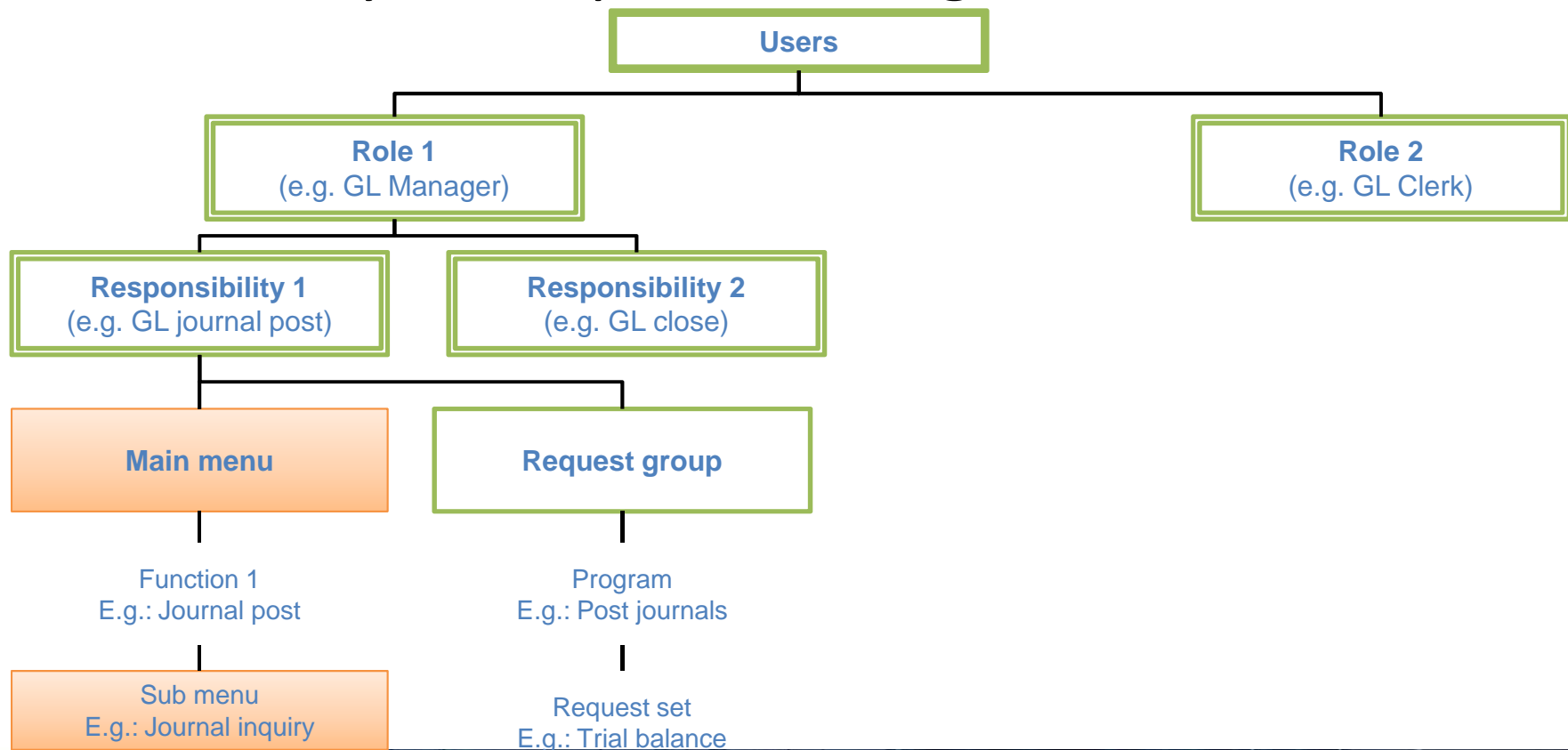
Function	Form	Application	Parameters
IGIAMHFI	Extended Financial Inquiry	Public Sector Financials	QUERY_ONLY="YES"

Two callouts are present:

- A callout pointing to the "Form" column value "Extended Financial Inquiry" with the text: "Form function, i.e., form is triggered from this function".
- A callout pointing to the "Parameters" column value "QUERY_ONLY='YES'" with the text: "Parameter turns function into inquiry".

Oracle R12 EBS Security concepts and terminologies

- Following is an example of how various Oracle EBS security concepts work together



Menus

- Navigation: System

The screenshot shows a web-based application window titled 'Menus'. It contains a form for configuring a menu and a table for assigning functions to that menu.

Form Fields:

- Menu:** GL_SUPERUSER (circled)
- User Menu Name:** GL_SUPERUSER (highlighted)
- Menu Type:** Standard
- Description:** (empty)
- View Tree...** (button, circled)

Table:

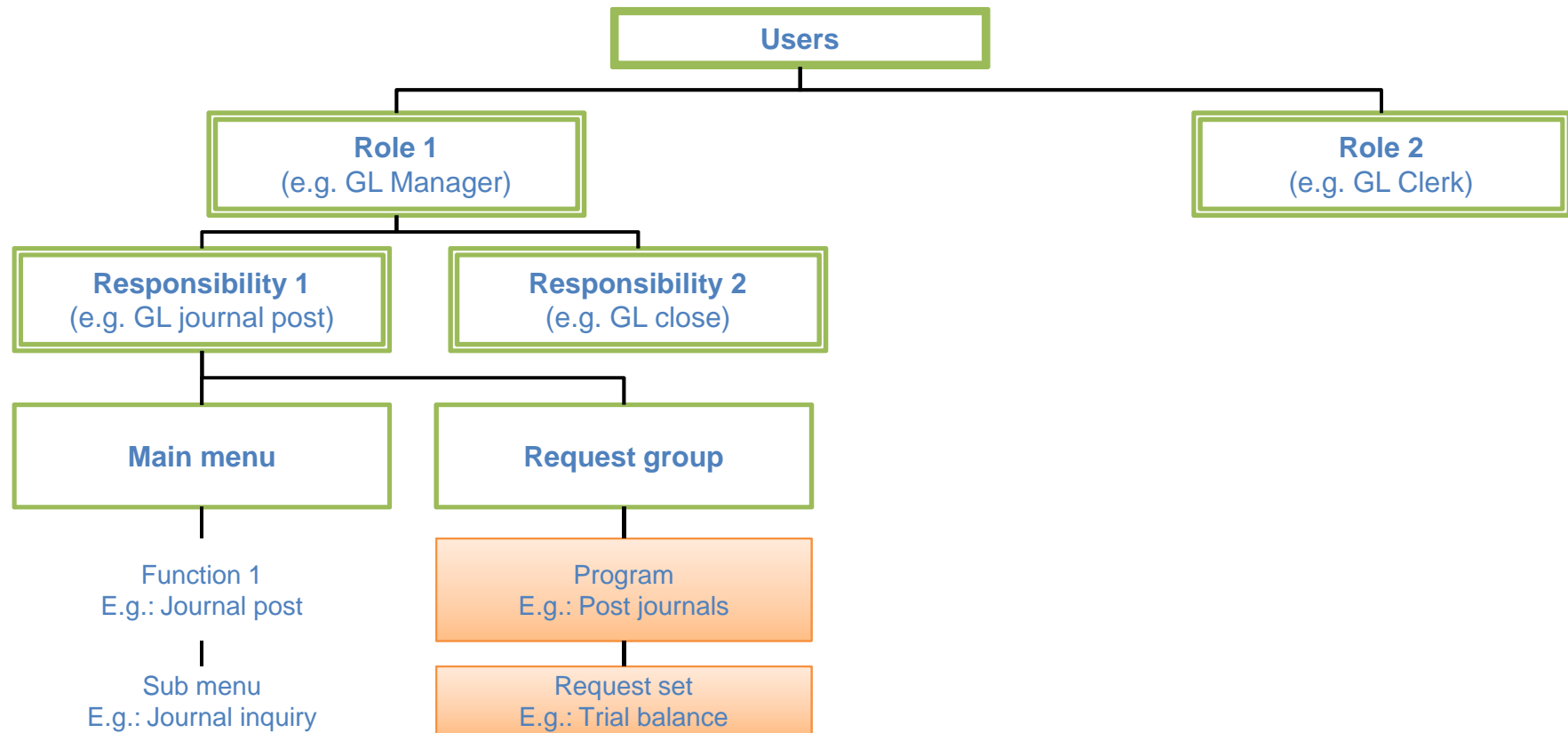
Seq	Prompt	Submenu	Function	Description	Grant
1	Journals	GL_SU_JOURNAL		Enter, generate, and post actual and	<input checked="" type="checkbox"/>
2	Budgets	GL_SU_BUDGET		Define, enter, and generate budgets	<input checked="" type="checkbox"/>
3	Inquiry	GL_SU_INQUIRY		Inquire on balances and journals	<input checked="" type="checkbox"/>
4	Currency	GL_SU_CURRENCY		Revalue and translate balances	<input checked="" type="checkbox"/>
5	Consolidation	GL_SU_CONSOLIDATION		Define mappings and eliminations, tr	<input checked="" type="checkbox"/>
6	Reports	GL_SU_REPORT		st reports	<input checked="" type="checkbox"/>
7	Setup	GL_SU_SETUP			<input checked="" type="checkbox"/>
8		GL_SU_MANAGER		sts, notificatio	<input checked="" type="checkbox"/>
9				or	<input checked="" type="checkbox"/>
10		GL_DAS_HOME_PAGE			<input checked="" type="checkbox"/>

Annotations:

- Menu assignment to menu:** Points to the 'Menu' field.
- Menu tree displays menu in tree structure:** Points to the 'View Tree...' button.
- Function assignment to menu:** Points to the 'Function' column in the table.

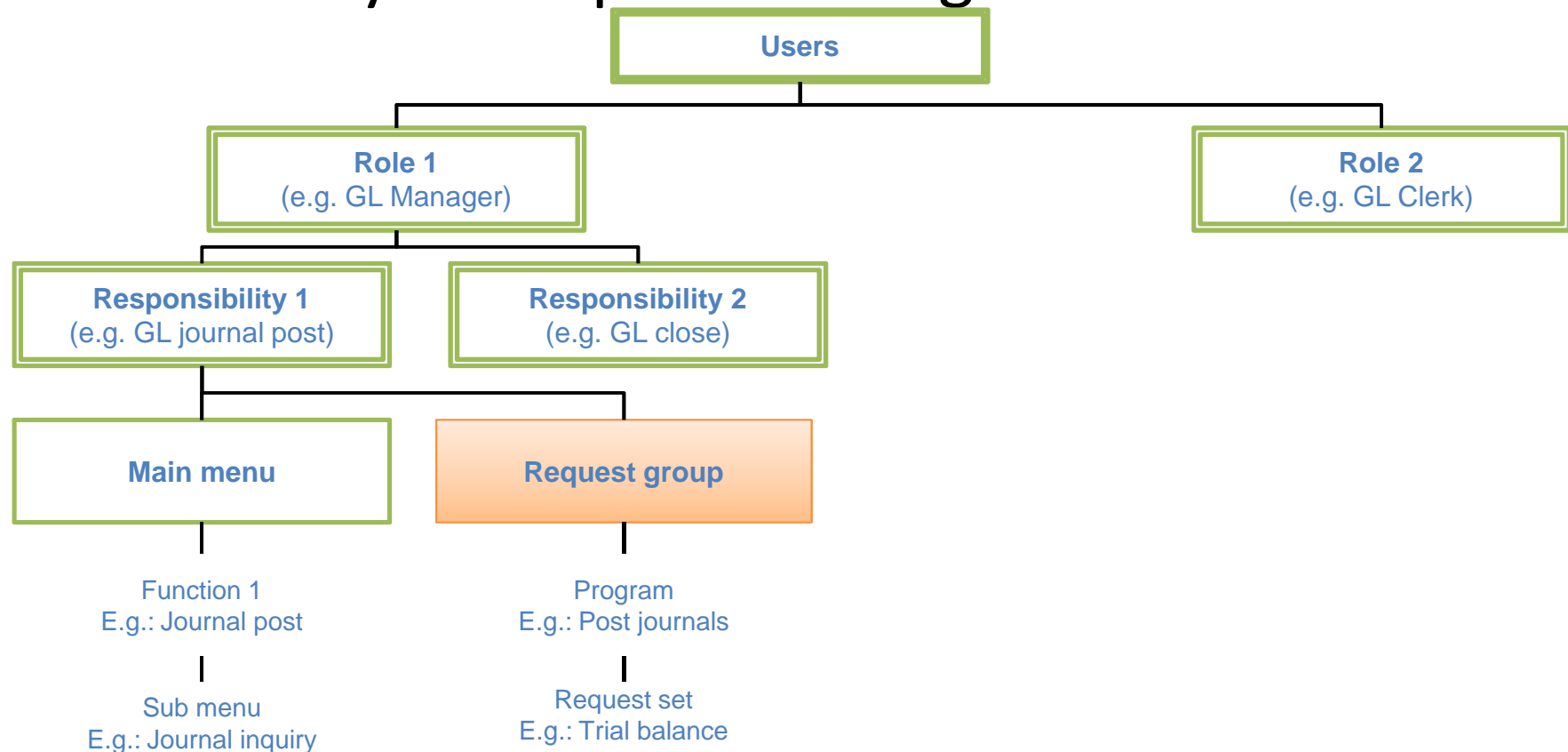
Oracle R12 EBS Security concepts and terminologies

- Following is an example of how various Oracle EBS security concepts work together



Oracle R12 EBS Security concepts and terminologies

- Following is an example of how various Oracle EBS security concepts work together



Request groups

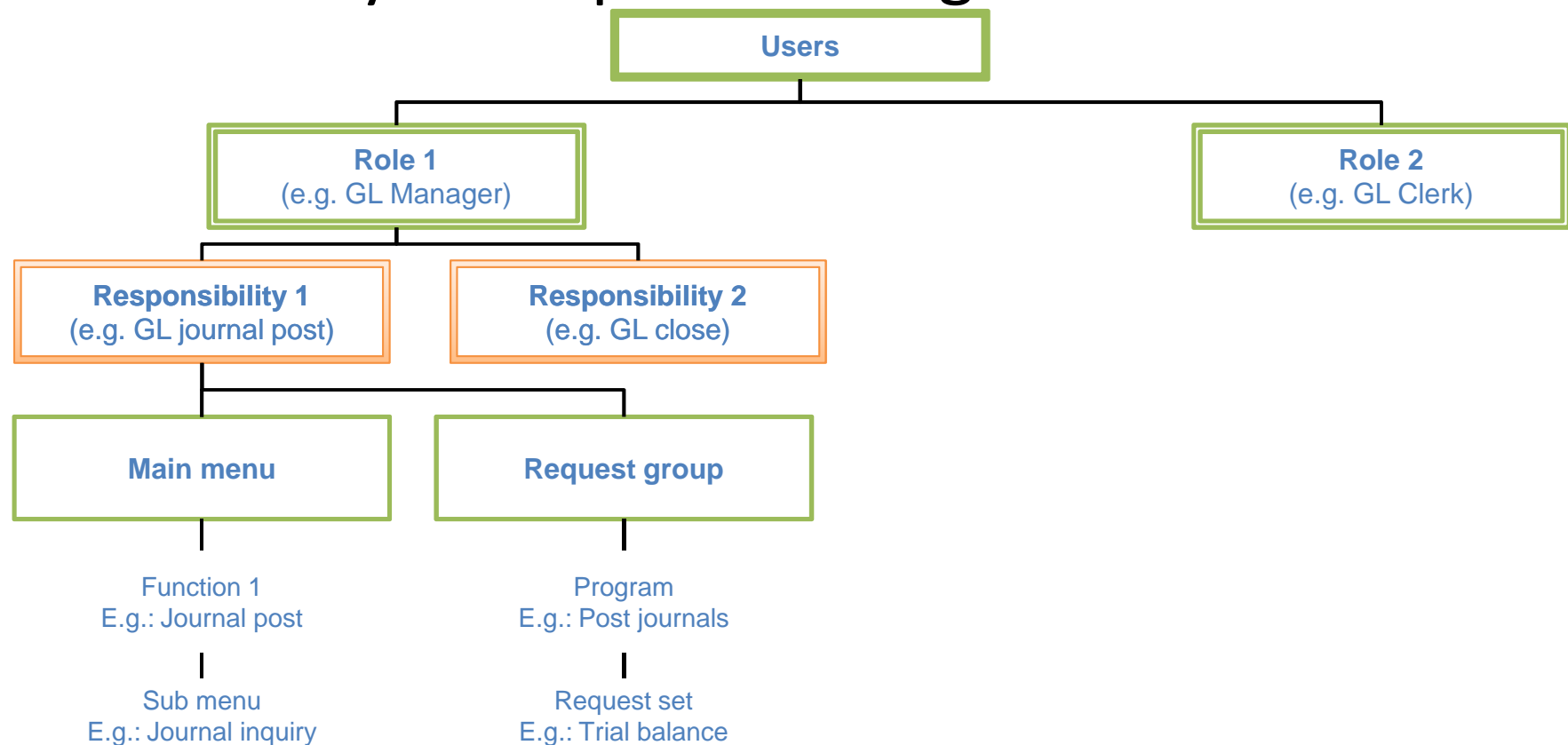
- Responsibility Creation — System Admin>Security>Responsibility>Define

The screenshot shows the 'Responsibilities' window in Oracle. A callout bubble points to the 'Request Group' section, specifically to the 'Request Group Name' field which contains 'GL Concurrent Program Group'. This field is circled in black. Other fields include 'Responsibility Name' (General Ledger Super User), 'Application' (General Ledger), 'Responsibility Key' (GENERAL_LEDGER_SUPER_USER), 'Effective Dates' (From 01-JAN-1951), 'Available From' (Oracle Applications selected), 'Menu' (GL_SUPERUSER), 'Web Host Name', 'Web Agent Name', 'Request Group Name' (GL Concurrent Program Group), and 'Application' (General Ledger). The 'Menu Exclusions' tab is active, showing a table with columns 'Type', 'Name', and 'Description'. The first row shows 'Menu' type with 'Name' GL_SU_GIS.

Type	Name	Description
Menu	GL_SU_GIS	

Oracle R12 EBS Security concepts and terminologies

- Following is an example of how various Oracle EBS security concepts work together



Responsibilities

- Responsibility Creation — System Admin>Security>Responsibility>Define

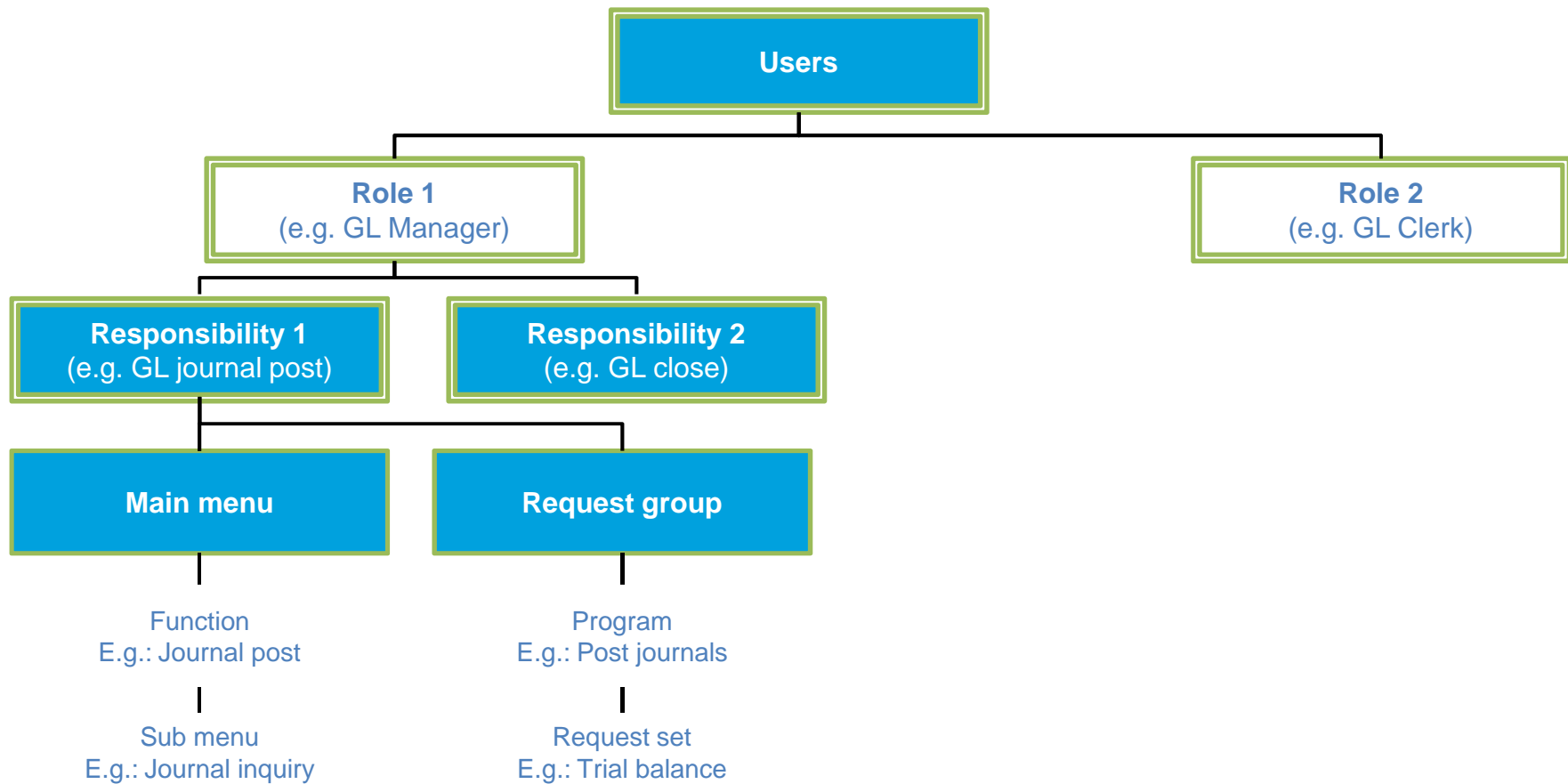
The screenshot shows the 'Responsibilities' window in Oracle. Several fields are highlighted with black ovals and callouts:

- Responsibility Name:** General Ledger Super User
- Effective Dates:** From 01-JAN-1951
- Request Group assigned to responsibility:** Points to the 'Request Group' section where 'Name' is Standard and 'Application' is General Ledger.
- Main Menu assigned to responsibility:** Points to the 'Menu' field which contains GL_SUPERUSER.
- Menu Exclusions:** A table with columns Type, Name, and Description. The first row shows Type: Menu, Name: GL_SU_GIS.

Other visible fields include: Application (General Ledger), Responsibility Key (GENERAL), Description (Super), Available From (Oracle Applications selected), Web Host Name, Web Agent Name, Request Group Name (GL Concurrent Program Group), and Application (General Ledger).

Oracle R12 EBS Security concepts and terminologies

- Conclusion



Oracle R12 EBS Security concepts and terminologies

- Conclusion

- Users, Responsibilities, request groups, menus, functions can be created in oracle forms
- Users access oracle functionality via a responsibility
- Functions are building blocks of Oracle security
- Menu is a logical grouping of functions and is accessible via a responsibility
- Concurrent programs are assigned to a responsibility via a request group

Flexfield security



Flexfield security

- Flexfields are codes made up of meaningful segments (intelligent keys) to identify general ledger accounts, part numbers, and other business entities
- Chart of accounts structure is made up of several segments that represent dimensions of business
- Restricts access to specific segment values
- Enable security for a particular segment or parameter by checking enable security for that segment or parameter
- Assign rule to a responsibility using the assign security rules window

Flexfield security — Field level security

- Function>Setup>Financials>Flexfields>Key>Security>Define

Oracle Applications

File Edit View Folder Tools Window Help

Define Security Rules

☐ Value Set ☒ Key Flexfield ☐ Descriptive Flexfield ☐ Concurrent Program

Title: Accounting Flexfield

Independent Segment: Department

Independent Value:

Structure: Operations Accounting f

Dependent Segment:

Value Description:

Security Rules

Name	Description	Message
Department Sec		Department Security: Department is restricted to 110 thru 130
Single Departm		Single Department: Department is restricted to ONLY departm

Security Rule Elements

Type	From	To
Include	000	ZZZ
Exclude	000	109
Exclude	131	ZZZ

Record: 1/1 <OSC>

Flexfield security — Field level security (cont.)

- Function — Setup>Financials>Flexfields>Key>Security>Assign

Oracle Applications

File Edit View Folder Tools Window Help

Assign Security Rules

☐ Value Set ☒ Key Flexfield ☐ Descriptive Flexfield ☐ Concurrent Program

Title: Accounting Flexfield

Structure: Operations Accounting f

Independent Segment: Department

Dependent Segment:

Independent Value:

Value Description:

Security Rules

Application	Responsibility	Name
General Ledger	General Ledger Super User	Department Security
General Ledger	General Ledger Restricted (Ops)	Department Security

Description:

Record: 1/1

<OSC>

Flexfield security

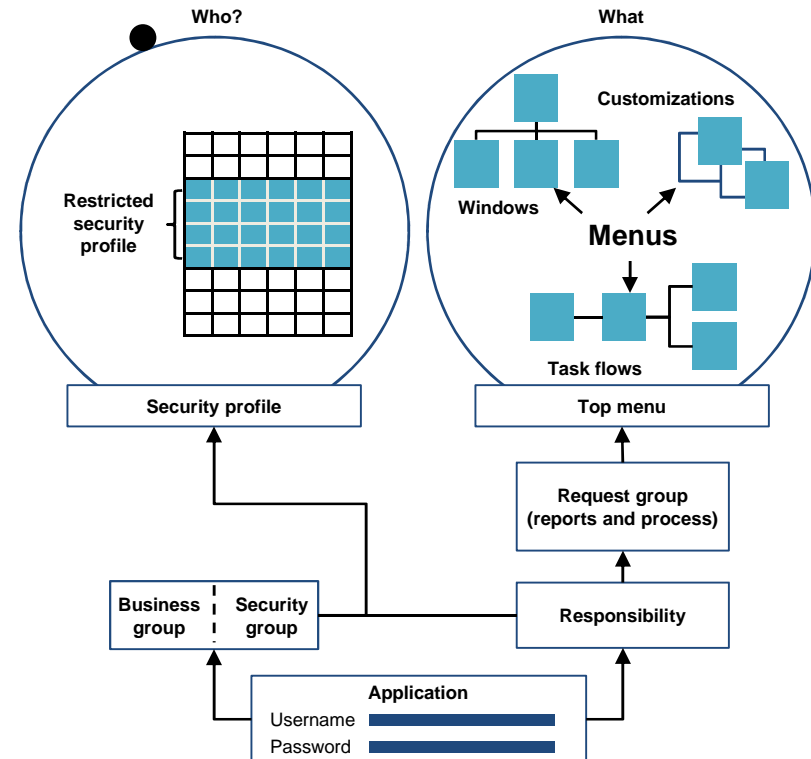
- Conclusion
 - Flexfields are building blocks of Oracle's accounting structure
 - Flexfields are of two major types key Flexfield and Descriptive Flexfield
 - Key Flexfield forms the accounting structure in Oracle EBS
 - Descriptive Flexfield can be used to add information to an existing field in the application
 - Security for Flexfields is governed at the responsibility level

Module based security
(HR security, project security,
purchasing, buyer, treasury security)



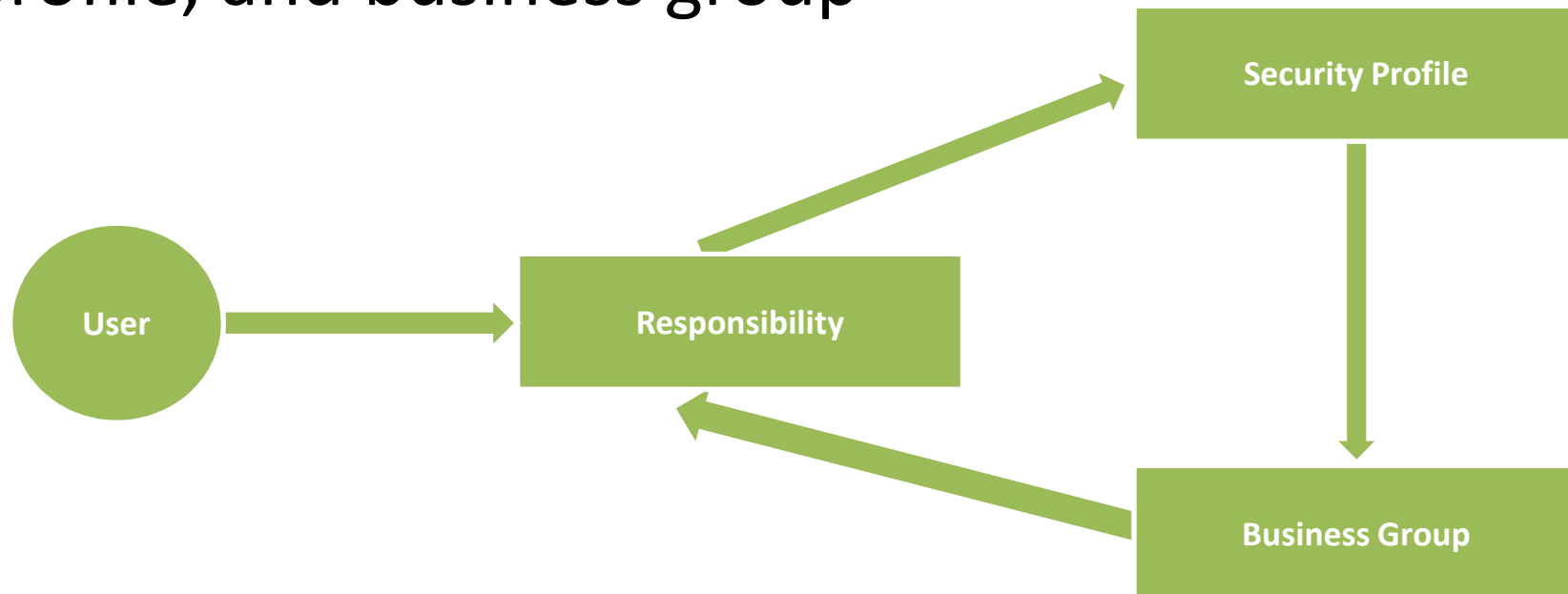
HR security

- HRMS security restricts data access based on security model
 - Users access the system through Oracle responsibility that is linked to a security profile and/or a security group
 - Access control
 - Security group determines which business group
 - Security profile determines which records within the business group



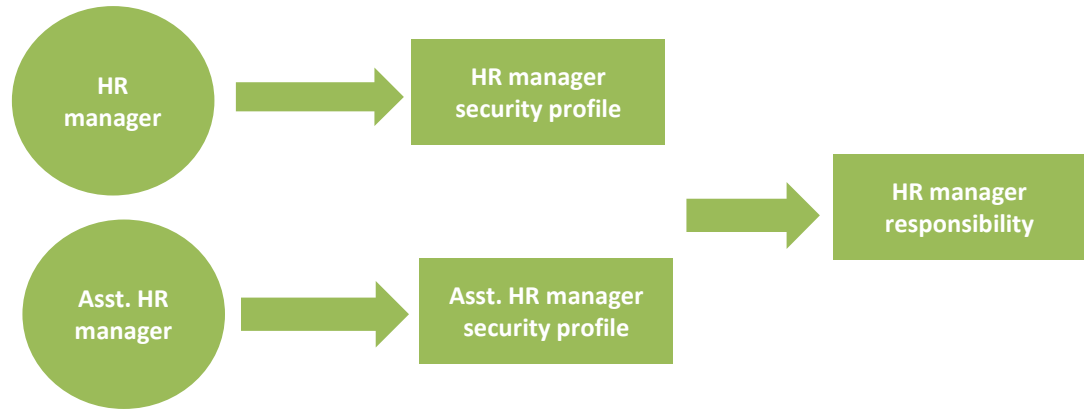
HR security (cont.)

- Assigning users to a responsibility, security profile, and business group

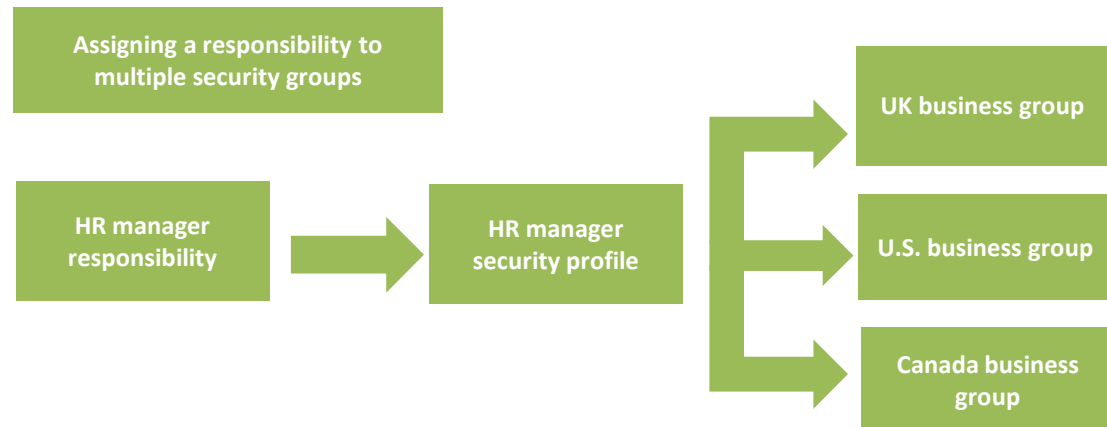


HR security (cont.)

Assigning multiple security profiles to a responsibility



Assigning a responsibility to multiple business/ security groups



Project security

- Projects can have role based security
- Project team members can be assigned roles
- Roles define what users can do in a project, i.e., add tasks, query labor costs, etc
- Seeded access controls are available that determine level of access in a project

Project security (cont.)

- Navigation: Setup>Projects>Roles

The screenshot shows a window titled "Roles" with a blue header bar. Below the header, there are several input fields and a checkbox. The "Name" field contains "Account Manager", and the "Description" field also contains "Account Manager". The "Effective Dates" section has a "From" date of "01-OCT-2002" and an empty "To" field. A checkbox labeled "Enforce role-based security" is checked. The "Menu" field contains "Team Member Role Menu". To the right of the menu field is a small icon of a square with a plus sign. Below these fields is a tabbed interface with six tabs: "Controls", "Role Lists", "Jobs", "Competencies", "Project Status", and "Access Rules". The "Controls" tab is selected. It contains two main sections: "Available Controls" on the left and "Assigned Controls" on the right. The "Available Controls" list includes "Allow Labor Cost Query", "Allow Scheduling", and "Allow as Contract Member". The "Assigned Controls" list includes "Allow as Project Member" and "Allow as Task Member". Between the two lists are four buttons: a right-pointing arrow, a double right-pointing arrow, a double left-pointing arrow, and a left-pointing arrow.

Roles

Name: Account Manager

Description: Account Manager

Effective Dates: From 01-OCT-2002 To

☒ Enforce role-based security

Menu: Team Member Role Menu

Controls Role Lists Jobs Competencies Project Status Access Rules

Available Controls

- Allow Labor Cost Query
- Allow Scheduling
- Allow as Contract Member

Assigned Controls

- Allow as Project Member
- Allow as Task Member

Project security (cont.)

- Navigation: Projects>Key Members

Projects, Templates

Key Members - Corp Svcs

Effective ☒

Employee Name	Number	Role	From	To
Stock, Ms. Pat	24	Project Manager	01-JAN-2003	31-MAY-2009
Winslow, Ms. Wendy	1543	Project Manager	01-JUN-2004	31-DEC-2009

Additional Information

Pipeline

Candidate Score and Search Settings

Organization Overrides

Resource List Assignments

Transaction Controls

+ Burden Multipliers

Detail

Project Role
governs access
in the project

Purchasing security

- Purchase requisitions can only be created by employees
- Purchase Orders can only be created by buyers
- Only employees can be created as buyers
- Default shipping locations can be assigned to buyers

Purchasing security (cont.)

- Navigation: Purchasing>Setup>Personnel>Buyers

ORACLE® Purchasing Diagnostics Preferences Help Close Window

Buyers
* Indicates required field Cancel Save

Search

Buyer:
Category:
Ship To:

Only Buyers can enter purchase order

*Buyer	Category	Item Category,Commodity	Progress Admin	Town Hall-PSUK	Stockholm SE	End Date
A. Bakker						
Aizawa Haruhiko / Aizawa_kanji Haruhiko_kanji						30-Sep-2003
Albers, Corinna						14-Nov-2001
Alfred, Rose Anne			Progress Admin			07-Nov-2002
Allen, Bertie			Town Hall-PSUK			08-Feb-2001
Ana Lucia Braga Monteiro, Ana						06-Nov-2003
Andersson, Lena			Stockholm SE			01-Jan-1997
Asada Mika / Asada Mika						02-Oct-2003
Axelsson, Mrs. Karin			Stockholm SE			13-Mar-2002

Miscellaneous security-inventory org security

- Inventory organizations are used extensively in inventory, purchasing and other material management modules
- Users can have restricted transacted access to inventory organizations
- Responsibilities will be assigned inventory organizations
- If an inventory organization is assigned a responsibility, the inventory organization is available only to the assigned responsibility

Miscellaneous security-inventory org security (cont.)

- Inventory Organization Security — Inventory Super User > Setup > Organization > Organization Access

The screenshot shows a window titled "Organization Access". Inside, there is a section labeled "Responsibility" containing a table with four columns: "Org", "Application", "Name", and "Comments". The table lists various organizational responsibilities. Below the table, there is a field labeled "Organization Name" with the text "SSC - Item Master" entered.

Org	Application	Name	Comments
000	Purchasing	Purchasing, SSC Worldwide	
000	Inventory	Inventory, SSC Worldwide	
000	Purchasing	Purchasing, SSC US OU 01	
000	Purchasing	Purchasing, SSC US OU 02	
000	Inventory	Inventory, SSC Italy	
000	Purchasing	Purchasing, SSC Italy	
000	Inventory	Inventory, SSC US OU 01	
000	Inventory	Inventory, SSC US OU 02	

Organization Name: SSC - Item Master

Miscellaneous security

- Conclusion
 - Modules have unique security features independent of system administration
 - Module based security exists in HRMS, projects, inventory, purchasing, treasury, etc.
 - HR security is driven primarily by organization structure
 - Project Security is role based and governs access in a project
 - User access in inventory based modules is restricted using inventory organization access
 - Purchasing security is employee based
 - Treasury security governs access to deals and company



Application controls

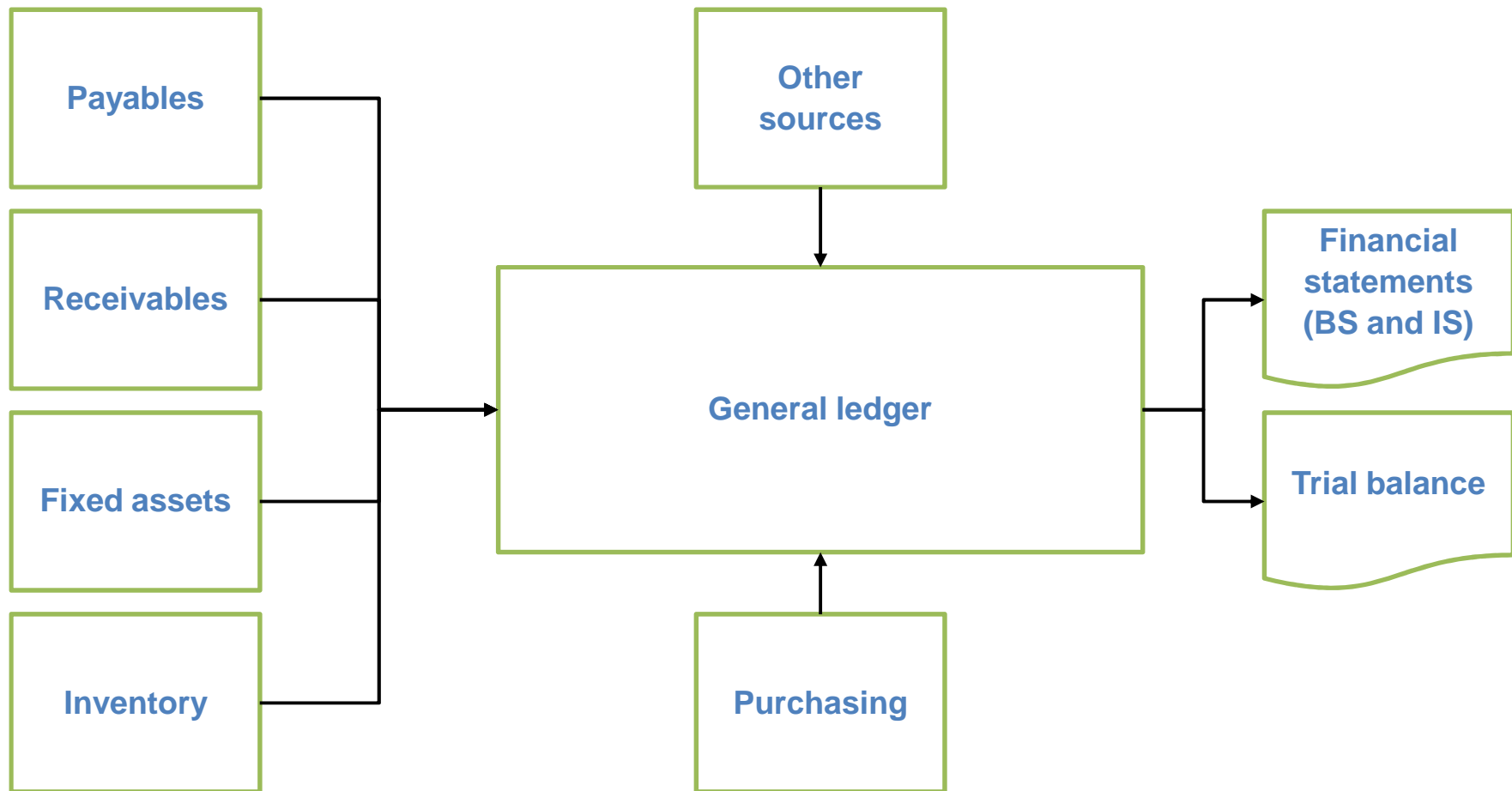


Back to Business

General Ledger Controls



General ledger overview



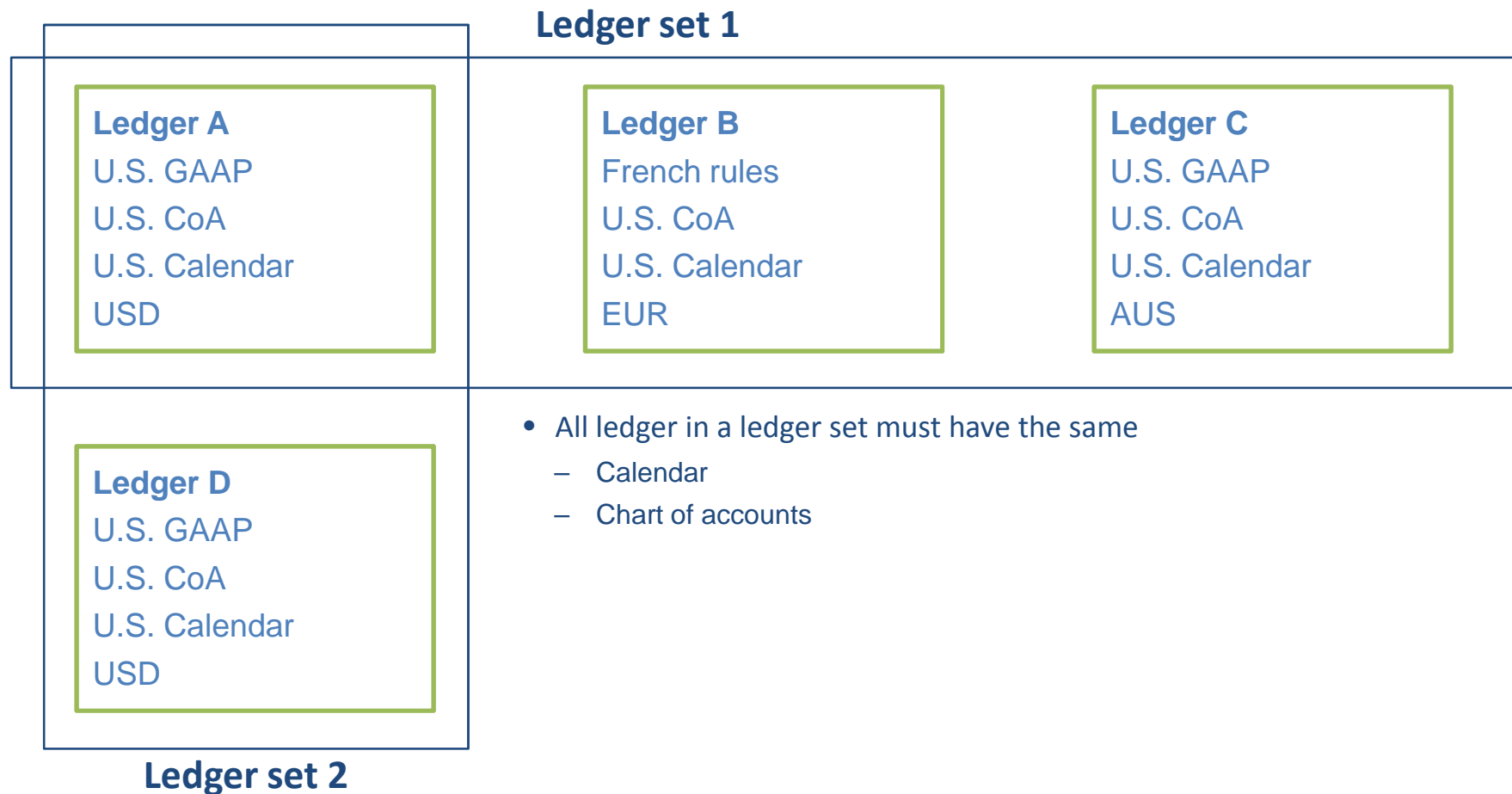
Accounting

- Accounting in Oracle financials is based on four characteristics:
 - Chart of accounts
 - Currency
 - Calendar
 - Accounting conventions

Ledgers

- Ledger:
 - Ledgers replace the concept of Set of Books (SOB) in Release 12
 - Defined as one or more legal or business entities that share a common chart of accounts, calendar, currency and accounting method
- Ledgers can be defined as:
 - Primary ledger
 - Secondary ledger
 - Currency reporting

Ledger sets



Data access sets

– Data access sets:

- Controls which ledgers can be accessed by different responsibilities
- Can grant read-only or read and write access to data in a ledger
- Oracle General Ledger automatically creates a data access set when a Ledger is created or if a Ledger set is defined

Key controls

- Journals are approved systematically in Oracle, according to the approval limits pre-defined in the system. **Completeness/valuation**
- Imported journals (from feeder modules) cannot be modified in the general ledger. **Valuation**
- Oracle only allows balanced entries to be posted. If used, accounts used for suspense posting of journal entries are properly configured in Oracle and balances are reviewed and cleared on a regular basis.
Valuation
- Cross-validation rules have been enabled and developed to help ensure the accuracy of data entry. **Valuation**
- Cross-validation rules overwrite Dynamic Inserts Flexfield definitions are frozen so that account code combinations are enforced.
Completeness/existence or occurrence
- Rollup groups are frozen indicating that they cannot be changed.
Completeness/presentation and disclosure

Key GL controls

- Journal approval
- Journal authorization limits
- Flexfield definition
- Cross validation rules
- Flexfield security rules
- GL accounts definition
- Ledger accounting options
- Open/close GL periods
- GL calendar definition

Journal approval

- Navigation: Setup > Journal > Sources

Journal Sources

Import Using Key

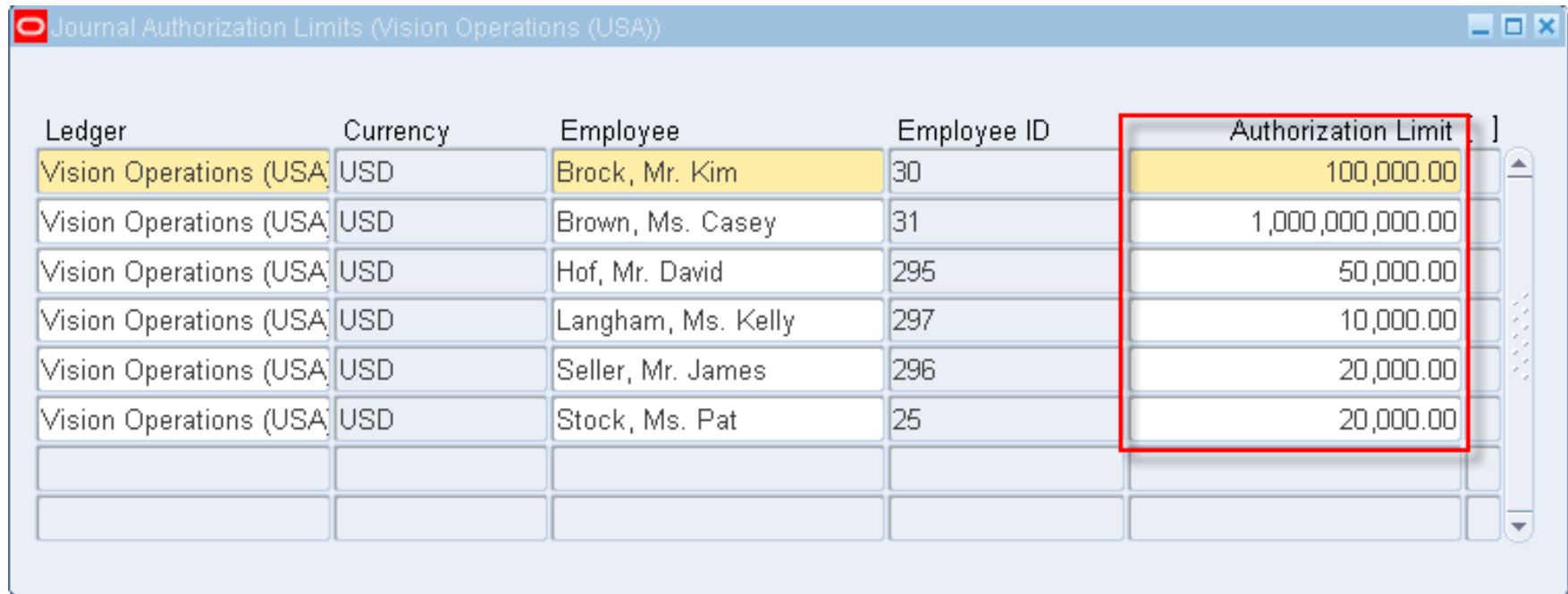
Require Journal Approval
Freeze Journals

Import Journal References

Source	Source Key	Description	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Effective Date Rule
123	123	123	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Roll Date
AX Inventory	IC Translator	AX Inventory Entry	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Roll Date
AX Payables	AP Translator	AX Payables Entry	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Roll Date
AX Receivables	AR Translator	AX Receivables Entry	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Roll Date
Assets	Assets	Fixed Assets System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Roll Date
Average Consolidation	Average Consolidation	Average Consolidation Transfer	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Leave Alone
Balance Forward	3	Balance Forward	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Roll Date
Budget - Indexation	IGIGBIND	Budget - Indexation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Roll Date

Journal authorization limit

- Navigation: Setup > Employees > Limit



Ledger	Currency	Employee	Employee ID	Authorization Limit
Vision Operations (USA)	USD	Brock, Mr. Kim	30	100,000.00
Vision Operations (USA)	USD	Brown, Ms. Casey	31	1,000,000,000.00
Vision Operations (USA)	USD	Hof, Mr. David	295	50,000.00
Vision Operations (USA)	USD	Langham, Ms. Kelly	297	10,000.00
Vision Operations (USA)	USD	Seller, Mr. James	296	20,000.00
Vision Operations (USA)	USD	Stock, Ms. Pat	25	20,000.00

Key Flexfield segments

- Navigation: Setup > Financials > Flexfields > Key > Segments

Key Flexfield Segments

Application: General Ledger Flexfield Title: Accounting Flexfield

Structures

Code	Title	Description	View Name
ADB_ACCOUNTING_FL	ADB Accounting Flex	Vision ADB Accounting Flexfield	
ADB_HOLDINGS_ACCO	ADB Holdings Accounting Flex	Vision ADB Consolidated Accou	
AMW_Accounting Flexi	AMW_Accounting Flexfield	ICM Accounting Flex	
ARGENTINA_ACCOUNT	Argentina Accounting Flex	Vision Argentina Flexfield	
AU_ACCOUNTING_FLE	Australian Accounting Flex	Australian Accounting Flex	
Dach COA	Austrian/Swiss COA	Austrian/Swiss Chart of Account	
BELGIUM_ACCOUNTIN	Belgium Accounting Flex	Vision Belgium Accounting Flex	
BRAZIL_ACCOUNTING_	Brazil Accounting Flex	Vision Brazil Accounting Flexfiel	

☒ Freeze Flexfield Definition ☒ Enabled Segment Separator: Dash (-)

☒ Cross-Validate Segments ☒ Freeze Rollup Groups ☒ Allow Dynamic Inserts

Compile Segments

GL account

- Navigation: Setup > Accounts > Combinations

GL Accounts (Vision Operations (USA))

Enabled
Preserved

Allow Budgeting
Allow Posting

Effective Dates

	Account	Type	From	To			[]
<input checked="" type="checkbox"/>	01-110-4150-0000-000	Revenue			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-110-9110-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	02-120-9110-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-110-1540-0000-000	Asset			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-120-7330-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-120-7630-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-110-7820-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-120-7740-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-120-7710-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-120-7730-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-130-7680-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/>	01-110-7695-0000-000	Expense			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	

Account Description
Operations-Facilities Resources-Miscellaneous Revenue-No Sub Account-No Product

Cross validation rules

- Navigation: Setup > Financials > Flexfields > Key > Rules

The screenshot shows the 'Cross-Validation Rules' window. At the top, there are fields for 'Application' (General Ledger), 'Structure' (ADB Accounting Flex), 'Flexfield Title' (Accounting Flexfield), and 'Description' (Vision ADB Accounting Flexfield). Below these is a section for 'Cross-Validation Rules' with a table containing columns for 'Name', 'Description', and 'Enabled'. The first row is 'Deposits' with an enabled checkbox. Below this is an 'Error Message' field containing 'This is a deposit account. Please enter deposit product 200 - 299.1', and 'Error Segment' fields for 'Product', 'From', and 'To'. At the bottom is a section for 'Cross-Validation Rule Elements' with a table containing columns for 'Type', 'From', and 'To'. The first three rows are 'Include', 'Exclude', and 'Exclude' with specific numeric ranges. The 'Include' and 'Exclude' rows are highlighted with a red border.

Name	Description	Enabled
Deposits		<input checked="" type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

Error Message: This is a deposit account. Please enter deposit product 200 - 299.1

Error Segment: Product From To

Type	From	To
Include	00.000.0000.0000.000	ZZ.ZZZ.ZZZZ.ZZZZ.ZZZ
Exclude	00.000.2100.0000.000	ZZ.ZZZ.2299.ZZZZ.199
Exclude	00.000.2100.0000.300	ZZ.ZZZ.2299.ZZZZ.ZZZ

Flexfield security rule

- Navigation: Setup > Financials > Flexfields > Key > Security > Define

Define Security Rules

☐ Value Set ☒ **Key Flexfield** ☐ Descriptive Flexfield ☐ Concurrent Program

Title: Accounting Flexfield
Structure: ADB Accounting Flex
Independent Segment: Company
Independent Value:
Dependent Segment:
Value Description:

Security Rules

Name	Description	Message
Co 01-03		Please enter company 01 - 03.

Security Rule Elements

Type	From	To
Include	00	ZZ
Exclude	04	ZZ

Assign

Assign Flexfield security rule

- Navigation: Setup > Financials > Flexfields > Key > Security > Define

Assign Security Rules

☐ Value Set ☒ **Key Flexfield** ☐ Descriptive Flexfield ☐ Concurrent Program

Title: Accounting Flexfield Structure: ADB Accounting Flex

Independent Segment: Company Dependent Segment:

Independent Value: Value Description:

Application	Responsibility	Name
General Ledger	General Ledger, Vision Banking, Analyst	Co 01-03

Description:

Message: Please enter company 01 - 03.

Flexfield values

- Navigation: Setup > Financials > Flexfields > Key > Values

Segment Values

☐ Value Set ☒ Key Flexfield ☐ Descriptive Flexfield ☐ Concurrent Program

Title: Accounting Flexfield Structure: Operations Accounting f

Independent Segment: Company Dependent Segment:

Independent Value: Value Description:

Values (Company) ☒

Values, Effective | Values, Hierarchy, Qualifiers

Value	Translated Value	Description	Enabled	From	To	[]
00	00	Default	<input checked="" type="checkbox"/>			
01	01	Operations	<input checked="" type="checkbox"/>			
02	02	Distribution	<input checked="" type="checkbox"/>			
03	03	Project Mfg (Vision MRC)	<input checked="" type="checkbox"/>			
05	05	Education Ltd	<input checked="" type="checkbox"/>			
26	26	Vision Thailand	<input checked="" type="checkbox"/>			
27	27	Vision Consulting Limited	<input checked="" type="checkbox"/>			

Define Child Ranges | Move Child Ranges | View Hierarchies

Calendar

- Navigation: Setup > Financials > Calendar > Accounting

The screenshot shows the 'Accounting Calendar' window. At the top, there are fields for 'Calendar' (16 Period) and 'Description' (16 Period Calendar). Below these is an unchecked checkbox for 'Enable Security'. The main section is titled 'Periods' and contains a table with columns: Prefix, Type, Year, Quarter, Num, From, To, Name, and Adjusting. The table lists 16 periods for the year 2006, starting from October 2005 and ending in May 2006. A red box highlights the 'Year', 'Quarter', and 'Num' columns. Another red box highlights the 'From' and 'To' date ranges. The 'Adjusting' column has checkboxes, with the first one checked. A scroll bar is visible on the right side of the table. At the bottom of the window is a button labeled 'Assign Access'.

Prefix	Type	Year	Quarter	Num	From	To	Name	Adjusting
Adj1-05	16 Period	2006	1	1	01-OCT-2005	01-OCT-2005	Adj1-05-06	<input checked="" type="checkbox"/>
Oct-05	16 Period	2006	1	2	01-OCT-2005	31-OCT-2005	Oct-05-06	<input type="checkbox"/>
Nov-05	16 Period	2006	1	3	01-NOV-2005	30-NOV-2005	Nov-05-06	<input type="checkbox"/>
Dec-05	16 Period	2006	1	4	01-DEC-2005	31-DEC-2005	Dec-05-06	<input type="checkbox"/>
Jan-06	16 Period	2006	2	5	01-JAN-2006	31-JAN-2006	Jan-06-06	<input type="checkbox"/>
Feb-06	16 Period	2006	2	6	01-FEB-2006	28-FEB-2006	Feb-06-06	<input type="checkbox"/>
Mar-06	16 Period	2006	2	7	01-MAR-2006	31-MAR-2006	Mar-06-06	<input type="checkbox"/>
Apr-06	16 Period	2006	3	8	01-APR-2006	30-APR-2006	Apr-06-06	<input type="checkbox"/>
May-06	16 Period	2006	3	9	01-MAY-2006	31-MAY-2006	May-06-06	<input type="checkbox"/>

Accounting options

- Navigation: Setup > Accounting setup manager > Accounting Setups > Subledger Applications

ORACLE® Accounting Setup Manager Close Window

Accounting Setups | Legal Entities

Accounting Setups > Subledger Applications >

Update Accounting Options: Assets

Personalize Default Single Column: (GeneralOptionsRN)

- * General Ledger Journal Entry Summarization: Summarize by GL Period
- * Reversal Method: Switch DR/CR
- * Rounding Rule: Nearest
- * Third Party Merge Accounting Option: None

Accounting Program Defaults

Personalize "Accounting Program Defaults"
Set defaults for the accounting program and determine whether they may be overridden when submitting requests.
Personalize Default Double Column: (AcctProgOptionsRN)

- * Accounting Program Mode: Final
- * Accounting Report Level: No Report
- * Allow Mode Override: Yes
- * Allow Report Override: Yes
- * Transfer to GL: Yes
- * Stop at Error Limit: No
- * Allow Transfer Override: Yes
- Error Limit:
- * Post in GL: No
- * Allow Post Override: Yes

Open close periods

- Navigation: Setup > Open Close

Open and Close Periods (Vision Operations (USA))

Ledger

Accounting Period
Latest Open

Encumbrance Year
Latest Open

Status	Period	Number	Fiscal Year	From Date	To Date	[]
Future - Entry	Adj-09	13	2009	31-DEC-2009	31-DEC-2009	
Future - Entry	Dec-09	12	2009	01-DEC-2009	31-DEC-2009	
Open	Nov-09	11	2009	01-NOV-2009	30-NOV-2009	
Open	Oct-09	10	2009	01-OCT-2009	31-OCT-2009	
Open	Sep-09	9	2009	01-SEP-2009	30-SEP-2009	
Open	Aug-09	8	2009	01-AUG-2009	31-AUG-2009	
Closed	Jul-09	7	2009	01-JUL-2009	31-JUL-2009	
Open	Jun-09	6	2009	01-JUN-2009	30-JUN-2009	
Open	May-09	5	2009	01-MAY-2009	31-MAY-2009	

Auto post

- Navigation: Setup > Journal > Auto Post

AutoPost Criteria Set (Vision Operations (USA))

Criteria Set: **Assets** ☒ Enabled
Description: AutoPost Asset Journals ☐ Enable Security

Posting Submission Options
☒ Submit All Priorities in Order
☐ Submit Only Priorities with Batches in Order Number of Priorities:

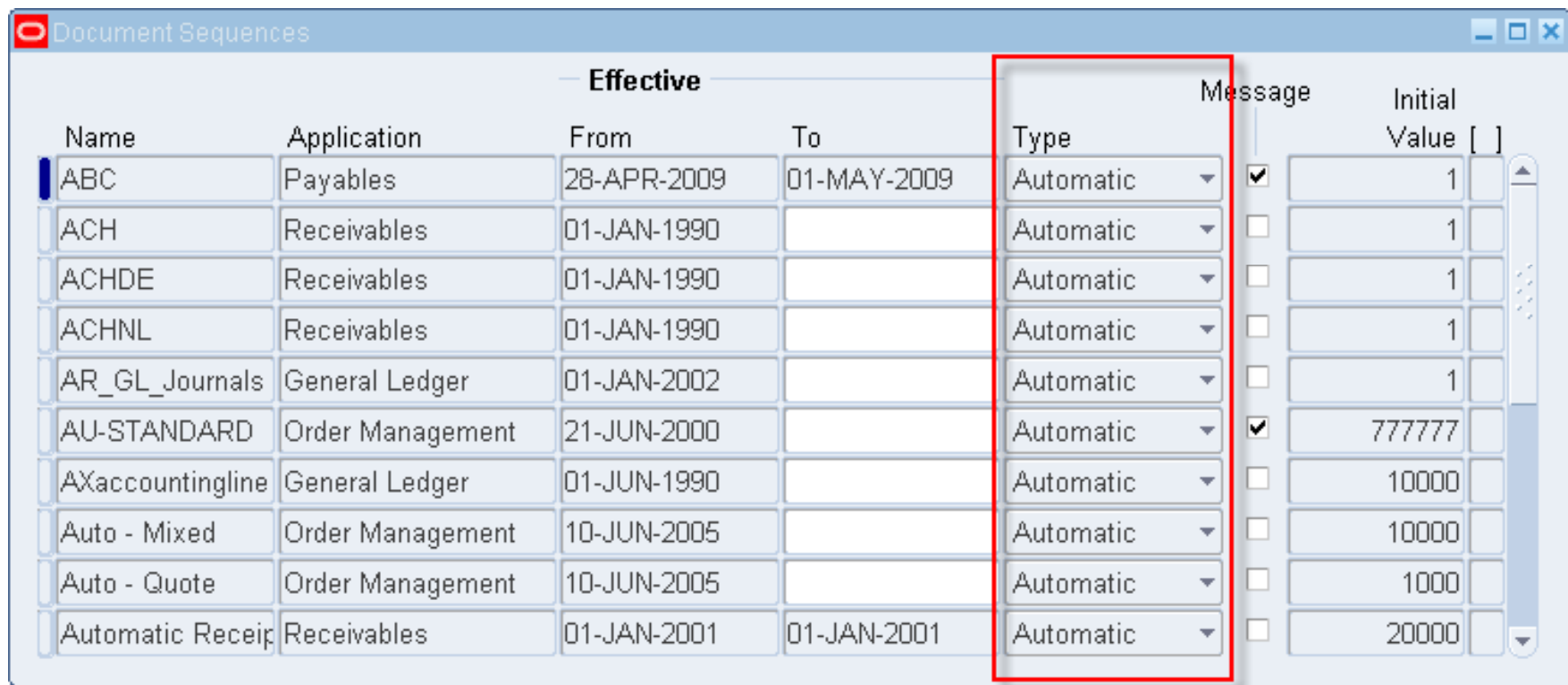
Journal Effective Dates
From: Days Before Current Date
To: Days After Current Date []

Priority	Ledger / Ledger Set	Source	Category	Balance Type	Period	[]
50	Vision Operations (U	Assets	ALL	ALL	ALL	

Assign Access Submit Schedule

Document sequence

- Navigation: Setup > Financial > Sequences > Document > Define

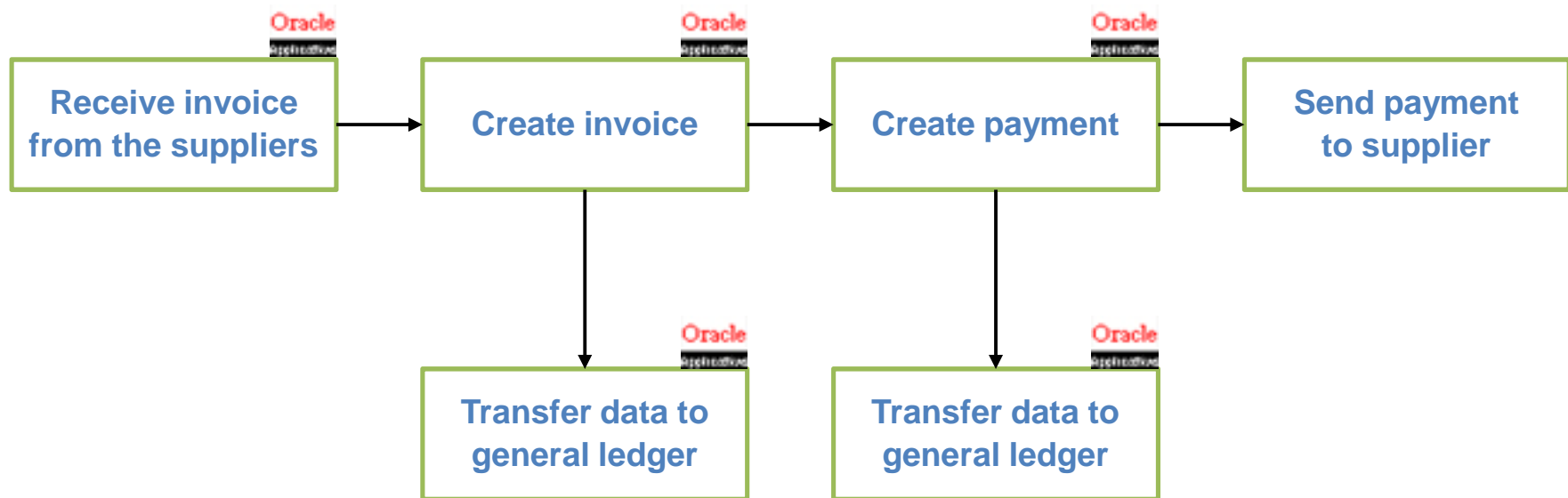


Name	Application	From	To	Type	Message	Initial Value []
ABC	Payables	28-APR-2009	01-MAY-2009	Automatic	<input checked="" type="checkbox"/>	1
ACH	Receivables	01-JAN-1990		Automatic	<input type="checkbox"/>	1
ACHDE	Receivables	01-JAN-1990		Automatic	<input type="checkbox"/>	1
ACHNL	Receivables	01-JAN-1990		Automatic	<input type="checkbox"/>	1
AR_GL_Journals	General Ledger	01-JAN-2002		Automatic	<input type="checkbox"/>	1
AU-STANDARD	Order Management	21-JUN-2000		Automatic	<input checked="" type="checkbox"/>	777777
AXaccountingline	General Ledger	01-JUN-1990		Automatic	<input type="checkbox"/>	10000
Auto - Mixed	Order Management	10-JUN-2005		Automatic	<input type="checkbox"/>	10000
Auto - Quote	Order Management	10-JUN-2005		Automatic	<input type="checkbox"/>	1000
Automatic Receipt	Receivables	01-JAN-2001	01-JAN-2001	Automatic	<input type="checkbox"/>	20000

Payables controls



Payables overview



Payables key controls

- Invoices are authorized through a systematic match of the PO price, invoice price and quantity received; Holds are automatically generated for discrepancies.

Valuation, right and obligations

- System holds on the invoices cannot be released unless the error is rectified. **Valuation**
- Date used for accounting date for invoices during accounting entry agrees to business process.

Completeness

- Employee expense reports are approved by managers per established approval limits. **Valuation and completeness**

Payables key controls (cont.)

- Invoice tolerances
- Expense signing limits
- Invoice holds
- Payable options
- Financial options
- Key reports

Invoice tolerances

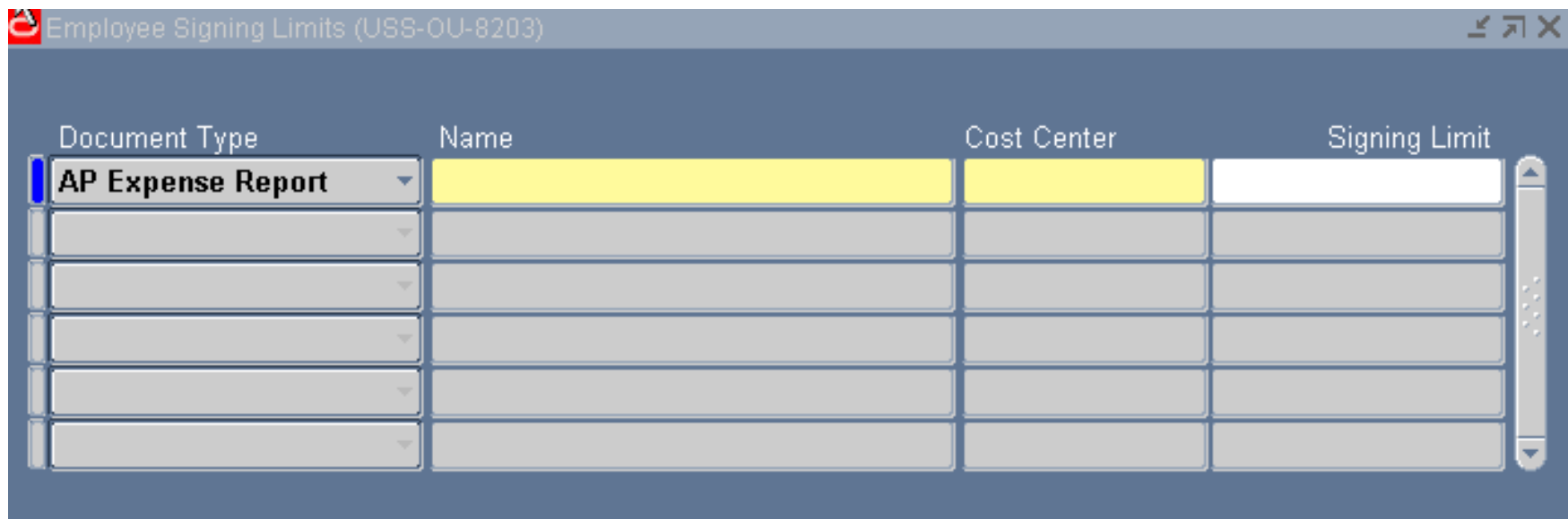
- Setup tolerances for 3-way matching
- Navigation: Setup > Invoice > Tolerances

	Tolerance	Hold Name
Quantity Ordered	<input type="text"/> %	Qty Ord <input checked="" type="checkbox"/>
Maximum Quantity Ordered	<input type="text"/>	Max Qty Ord <input checked="" type="checkbox"/>
Quantity Received	<input type="text"/> %	Qty Rec <input checked="" type="checkbox"/>
Maximum Quantity Received	<input type="text"/>	Max Qty Rec <input checked="" type="checkbox"/>
Price	<input type="text"/> %	Price <input checked="" type="checkbox"/>
Exchange Rate Amount	<input type="text"/>	Max Rate Amount <input checked="" type="checkbox"/>
Shipment Amount	<input type="text"/>	Max Ship Amount <input checked="" type="checkbox"/>
Total Amount	<input type="text"/>	Max Total Amount <input checked="" type="checkbox"/>

	Tolerance	Tax
Tax	<input type="text"/> %	Tax Variance <input checked="" type="checkbox"/>
Tax Amount Range	<input type="text"/>	Tax Amount Range <input checked="" type="checkbox"/>

Expense signing limit

- Setup the approval limit for expense reports
- Navigation: Setup > Employees > Signing Limit



The screenshot shows a window titled "Employee Signing Limits (USS-OU-8203)". It contains a table with four columns: "Document Type", "Name", "Cost Center", and "Signing Limit". The first row is highlighted in yellow and contains the text "AP Expense Report" in the "Document Type" column. The other three columns in this row are empty. There are five more rows below, all of which are empty. A vertical scrollbar is visible on the right side of the table.

Document Type	Name	Cost Center	Signing Limit
AP Expense Report			

Invoice holds

- Navigation: Setup > Invoice > Hold and Release Name
- Prevent a transaction from completing and puts the transaction on hold until the specific condition is resolved/satisfied

Name	Description	Type	Manual Release Allowed	Accounting Allowed	Inactive On
AP Manual Hold	AP catchall hold for invoice p	Invoice Hold Reason	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
AP Manual Hold Release	Release for AP invoice proces	Invoice Release Reason	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Amount	Invoice amount exceeded lim	Invoice Hold Reason	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Asset Hold	Fixed Assets Hold	Invoice Hold Reason	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Awt Acct Invalid	AWT Account is invalid	Acct Hold Reason	<input type="checkbox"/>	<input type="checkbox"/>	
Awt Acct Valid	AWT Account is now valid	Acct Release Reason	<input type="checkbox"/>	<input type="checkbox"/>	

Payables options — Invoice

- GL date basis (The date payables uses as the default accounting date for invoices during invoice entry).
- Use invoice approval workflow
- Navigation: Setup > Options > Payables Options (Invoice tab)

Payables Options (USS-OU-8203)

Accounting M... Trans... Payme... Curre... **Supplier** Invoice Match... Interest Expen... Payment

Main

- ☐ Use Invoice Approval Workflow
- ☐ Allow Force Approval
- ☐ Require Validation Before Approval
- ☐ Allow Adjustments to Paid Invoices
- ☒ Recalculate Scheduled Payment
- ☐ Automatically Create Freight Distribution
- Freight Account

☐ Confirm Date as Invoice Number

☒ Allow Online Validation

☐ Allow Document Category Override

GL Date Basis

- ☐ Invoice Date
- ☒ System Date
- ☐ Goods Received / Invoice Date (J)
- ☐ Goods Received / System Date

Prepayment

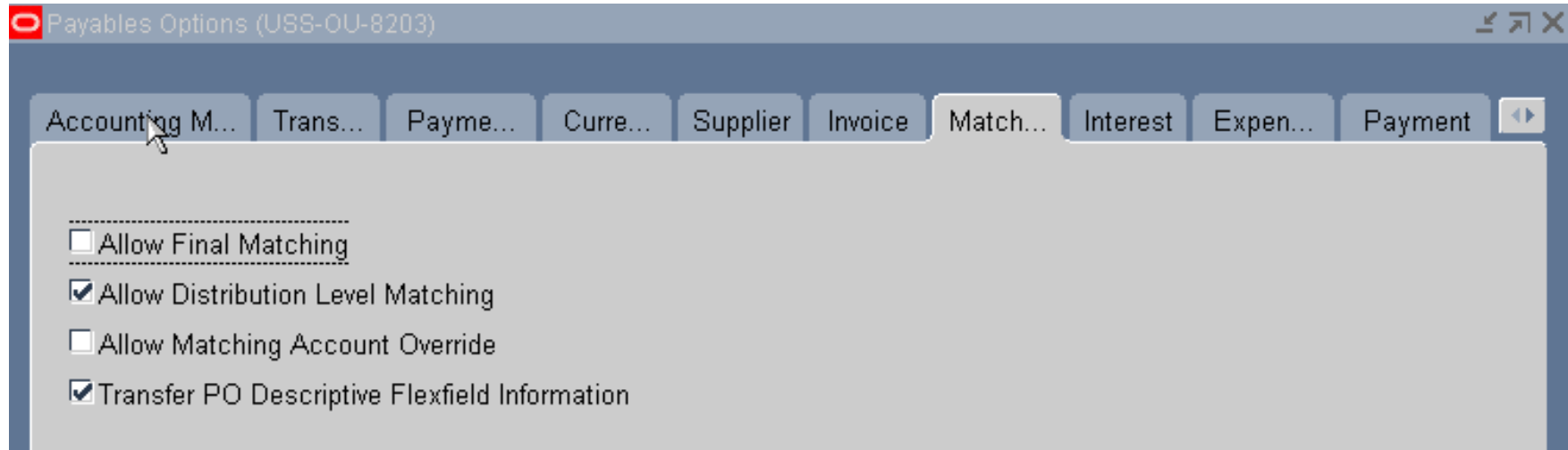
Payment Terms

Settlement Days

☐ Build Prepayment Accounts when Matching

Payables options — Matching

- Navigation: Setup > Options > Payables Options (Matching tab)
 - Allow final matching
 - Allow distribution level matching
 - Allow matching account override



The screenshot shows a software window titled "Payables Options (USS-OU-8203)". It features a tabbed interface with the following tabs: Accounting M..., Trans..., Payme..., Curre..., Supplier, Invoice, Match..., Interest, Expen..., and Payment. The "Match..." tab is currently selected. Below the tabs, there are four checkboxes with their corresponding labels:

- ☐ Allow Final Matching
- ☒ Allow Distribution Level Matching
- ☐ Allow Matching Account Override
- ☒ Transfer PO Descriptive Flexfield Information

Financial options

- Navigation Path: Setup > Options > Financial Options> Supplier Entry
 - Hold unmatched invoices
 - Automatic numbering

Financials Options (USS-OU-8203)

Accounting Supplier - Entry Supplier - Payables Supplier - Purchasing Encumbrance Tax Human Resources

☐ RFQ Only Site

☐ Hold Unmatched Invoices

Invoice Match Option **Purchase Order**

Supplier Number

Entry **Automatic**

Type **Alphanumeric**

Next Automatic Number 2392

Financial options (cont.)

- Navigation Path: Setup > Options > Financial Options > Accounting
 - Future periods in payables (Invoices can be entered in future periods)
 - Default liability account for suppliers and invoices

Oracle Applications - Global Sandbox - 11.5.10.2 Vision

File Edit View Folder Tools Window Help

Financials Options (Vision Operations: USD)

Accounting Supplier - Entry Supplier - Payables Supplier - Purchasing Encumbrance Tax Human Resources

Future Periods 2

GL Accounts

Liability	01-000-2210-0000-000
Prepayment	01-000-1340-0000-000
Future Dated Payment	01-000-2580-0000-000
Discount Taken	01-740-7825-0000-000
PO Rate Variance Gain	01-740-7842-0000-000
PO Rate Variance Loss	01-740-7844-0000-000
Expenses Clearing	
Miscellaneous	

Open

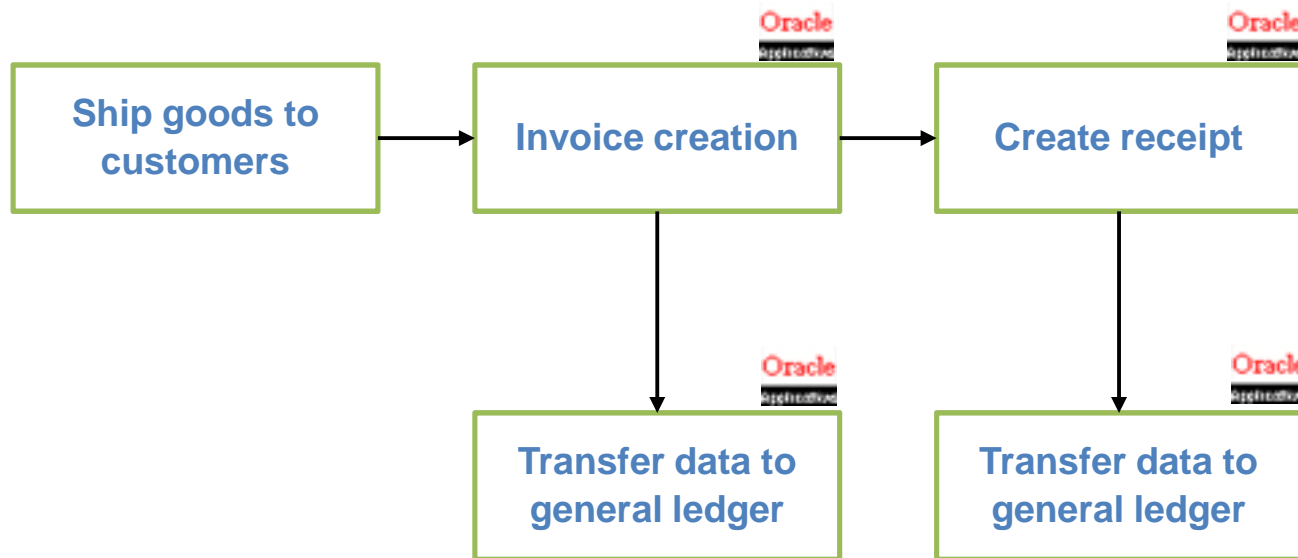
Key reports

- Missing document numbers report
- Matching hold detail report
- Invoice on hold report
- Invoice aging report
- Distribution set listing
- Payment exceptions report
- Stopped payments report
- Void payment register

Receivable controls



AR overview



AR transactions

- AR Invoices
- Credit memo's
 - Can create on-account credits
 - Can apply credits to open invoices, debit memos, and chargeback's
- Debit memo's
- Adjustments/write off's
 - These include negative and positive adjustments
 - Approvals are set for adjustments and based on dollar limits
- Commitments
 - Deposits
 - Guarantee's

Receivables configuration controls

- Transaction types & Transaction sources
- Auto invoicing rules
- Auto accounting rules
- Accounting rules
- Approval limits
- Profile classes
- Accounting method and posting
- Payment terms and override payment terms
- Allow unearned discount

Transaction types and sources

– Transaction types

- Natural application/allow over application rules
- Class
- Open receivable
- Allow freight
- Tax calculation
- Creation sign
- Accounting

– Batch sources

- Manual
- Imported

Transaction types

- Navigation: Setup > Transactions > Transaction Types

Transaction Types (Receivables, Vision Operations (USA))

Operating Unit: Vision Operations

Legal Entity:

Name:

Class:

Transaction Status:

Invoice Type:

Application Rule Set:

Start Date: 07-OCT-2010

Legal Entity:

Description:

Creation Sign:

Printing Option:

Credit Memo Type:

Terms:

End Date:

☒ Open Receivable

☒ Post to GL

☒ Natural Application Only

☐ Exclude from Late Charges Calculation

☐ Allow Freight

☐ Default tax classification

☐ Allow Overapplication

[]

Accounts Bills Receivable Deposit

Receivable Account:

Revenue Account:

Unbilled Receivable Acct:

Tax Account:

GL Account Description:

Freight Account:

Clearing Account:

Unearned Revenue Acct:

Transaction sources

- Navigation: Setup > Transactions > Sources

Transaction Sources (Receivables, Vision Operations (USA))

Operating Unit: Vision Operations
Legal Entity:
Name:
Type: Manual

Batch Source | AutoInvoice Options | Customer Information | Accounting Information

Description:

☒ Active
☐ Automatic Batch Numbering
☒ Automatic Transaction Numbering
☐ Copy Document Number to Transaction Number
☐ Allow Duplicate Transaction Numbers
☐ Copy Transaction Information Flexfield to Credit Memo

Effective Dates: 06-OCT-2010 -
Last Number:
Last Number:

Receipt Handling for Credits:
Reference Field Default Value: interface_header_attribute1
Standard Transaction Type:
Credit Memo Batch Source:

Auto invoicing

- Auto Invoice allows import and generation of invoices, credit memos, etc.
- Sales tax is calculated automatically
- Revenue can be set to run automatically or manually

Auto invoice line ordering rules

- Navigation: Setup > Transactions > Auto Invoice >
- Line ordering rules

The screenshot shows the 'AutoInvoice Line Ordering Rules' window for 'Receivables, Vision Operations (USA)'. It includes fields for 'Name', 'Description', 'Effective Start Date' (06-OCT-2010), and 'End Date'. Below these is an 'Order By' section with a table for defining line ordering rules.

Sequence	Transaction Attribute	Type	[]
1			
2			
3			
4			
5			
6			

Auto accounting

- AutoAccounting: Can be used to generate default accounting flexfields for each invoice and credit memo. The values may be derived or constant segment
- Benefit of AutoAccounting: Greater accuracy (less data entry errors)
- Risk of AutoAccounting: If configuration not correct, could result in incorrect entries

Auto accounting (cont.)

- Navigation: Setup > Transactions > Auto Accounting

AutoAccounting (Receivables, Vision Operations (USA))

Operating Unit: Vision Operations
Type: Factored Bills Receivable

Segments

Segment	Table Name	Constant
Company		01
Department		000
Account		1245
Sub-Account		0000
Product		000

Accounting rules

- Navigation: Setup > Transactions > Accounting Rules

Navigator - Receivables, Vision Operations (USA)

Functions Documents Processes

Accounting Rules (Receivables, Vision Operations (USA))

Name

Type

Period

Description

☒ Active

Number of Periods

☐ Deferred revenue []

Schedule

Period	Percent	Date	[]
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total

Approval limits

- Navigation: Setup > Transactions > Approval Limits

Navigator - Receivables, Vision Operations (USA)

Functions Documents Processes

Approval Limits (Receivables, Vision Operations (USA))

Main More

User Name	Document Type	Reason	Currency	From Amount	To Amount	Primary
	Adjustment					<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

Receivables reports

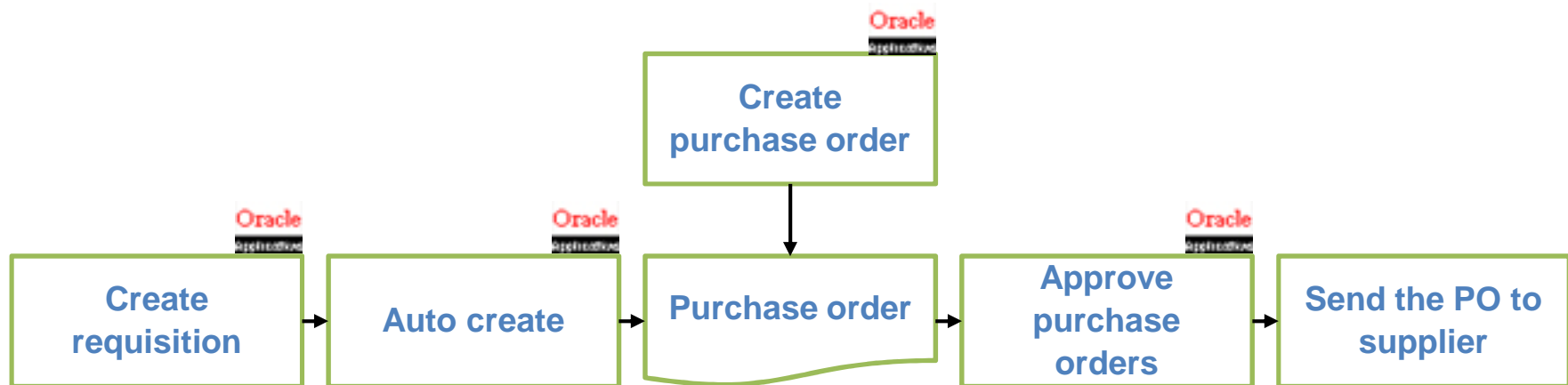
- Accounting rules listing report
- Aging reports
- Audit report by document number
- Duplicate customer report
- Incomplete invoices report
- Reversed receipts report
- Setup details report

Purchasing controls

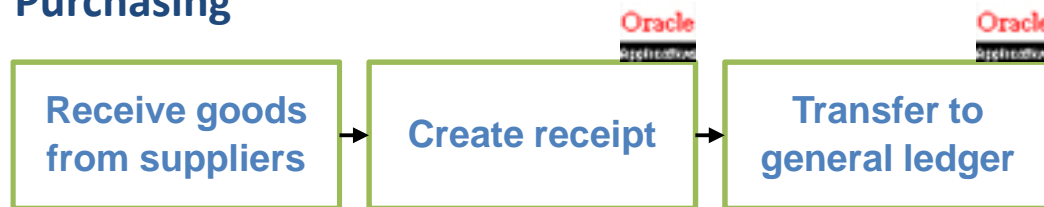


Purchasing and receiving overview

Purchasing



Purchasing



Purchasing key controls

- Document types
- Approval groups/limits
- Buyers definition
- Purchasing options
- Receiving options
- Financial options
- Key reports

Purchasing key controls (cont.)

- Edit checks help ensure valid purchase order data entry based on predefined values. **Completeness**
- Purchase orders and requisitions are approved systematically in Oracle, according to the approval limits pre-defined in Oracle. **Valuation, right and obligations**
- Requisitions, Purchase orders, and receipts are automatically/sequentially numbered. **Completeness**
- System requires a user to be listed as buyer to be able to create a purchase Order. **Valuation, right and obligations**
- Goods received are accurately recorded and matched to purchase orders. Over receipt, receipt for unordered items, and substitute receipts are not allowed. **Valuation, right and obligations**
- Oracle is set up with accrual on receipt for expense and inventory items, which help ensure that the unvouchered receipts GL account is automatically updated. **Completeness**

Purchasing — Document types

- Types of document types: Purchase agreement, purchase order, release orders, requisition and RFQ's/quotations
- Navigation: Purchasing > Setup > Purchasing > Document Types

Setup : Purchasing		Document Types				
		Create				
Requisition Templates		Type	Name	Document Type Layout	Contract Terms Layout	Update Delete
Hazard Classes		Auction Buyer Auction	Sourcing Buyer Auction	Sourcing Style Sheet	Oracle Contract Terms Template	
UN Numbers		Change Order Request Requisition	Change Order Request: Requisition			
Lookup Codes		Purchase Agreement Blanket	Blanket Purchase Agreement	Blanket Agreement Stylesheet with Logo	Oracle Contract Terms Template	
Quality Inspection Codes		Purchase Agreement Contract	Contract Purchase Agreement	Contract Agreement Stylesheet with Logo	Oracle Contract Terms Template	
Line Types		Purchase Order Planned	Planned Purchase Order			
Document Types		Purchase Order Standard	Standard Purchase Order	Standard Purchase Order Stylesheet with Logo	Oracle Contract Terms Template	
Document Styles		Quotation ABC	ABC			
Freight Carriers		Quotation Bid	Bid Quotation			
Job Category Association		Quotation Catalog	Catalog Quotation			
Cost Factors		Quotation Standard	Standard Quotation			
		Release Blanket	Blanket Release	Blanket Release Stylesheet with Logo		
		Release Scheduled	Scheduled Release			

Procurement — Document types

- Document types: Purchase agreement, purchase order, release, and requisition
- Navigation: Purchasing > Setup > Purchasing > Document types

Update Document Type: Purchase Order Standard for Vision Operations

* Indicates required field

* Document Name	Standard Purchase Order
* Document Type Layout	Standard Purchase Order Stylesheet
* Contract Terms Layout	Oracle Contract Terms Template

Approval	Control
<input checked="" type="checkbox"/> Owner Can Approve <input checked="" type="checkbox"/> Approver Can Modify <input checked="" type="checkbox"/> Can Change Forward-To <input checked="" type="checkbox"/> Can Change Approval Hierarchy	Security Level Public Access Level Full Archive On Approve
Approval Workflow PO Approval	
Workflow Start Process PO Approval Top Process	
Forward Method Direct	
Default Hierarchy Materials	

Approvals overview

- Approval hierarchies let you automatically route documents for approval. There are two kinds of approval hierarchies:
 - Employee/supervisor relationships: Organization hierarchies
 - Position hierarchies — Jobs/positions hierarchies
- Define approval groups
 - Define the approval amount limits and accounts which can be approved
- Assign approval groups
 - Assign approval group to a job code for a document type

Define approval groups

- Navigation: Setup > Approvals > Approval Groups

Approval Groups

Operating Unit

Name

Description

☒ Enabled

Approval Rules

Object	Type	Amount Limit	Low Value	High Value	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="+"/>

Assign approval groups

- Assign approval group to a job code for a specific document type
- Navigation: Setup > Approvals > Approval Assignments

The screenshot shows a software window titled "Assign Approval Groups". It contains several input fields and a table.

Fields:

- Operating Unit: [Yellow input field]
- Position: [Yellow input field]
- Job: [Yellow input field]
- Organization: [White input field]

Table: Approval Assignments

Document Type	Approval Group	Effective		From	To	[]

Buyers

- Only buyers can create purchase orders (regardless of access to the purchase orders form)
- Navigation: Setup > Personnel > Buyers
 - Setup
 - Personnel
 - Employees
 - Jobs
 - Positions
 - Position Hierarchy
 - Buyers**

Buyers
* Indicates required field

Search

Buyer
Category
Ship To

Previous 1-10 Next 10

* Buyer	Category	Ship-To	Begin Date	End Date
A Bakker	<input type="text" value="Item Category.Commodity"/>	<input type="text"/>	<input type="text" value="21-May-2001"/>	<input type="text"/>
A Pillai	<input type="text" value="Item Category.Commodity"/>	Adelaide	<input type="text" value="25-Sep-2010"/>	<input type="text"/>
Aerts, Mr. Jean-Paul	<input type="text" value="Item Category.Commodity"/>	<input type="text"/>	<input type="text" value="10-Sep-2010"/>	<input type="text"/>
Aizawa Haruhiko / Aizawa_kanji Haruhiko_kanji	<input type="text" value="Item Category.Commodity"/>	<input type="text"/>	<input type="text" value="30-Sep-2003"/>	<input type="text"/>
Albers, Corinna	<input type="text" value="Item Category.Commodity"/>	<input type="text"/>	<input type="text" value="14-Nov-2001"/>	<input type="text"/>
Alfred, Rose Anne	<input type="text" value="Item Category.Commodity"/>	Progress Admin	<input type="text" value="07-Nov-2002"/>	<input type="text"/>
Allen, Bertie	<input type="text" value="Item Category.Commodity"/>	Town Hall-PSUK	<input type="text" value="08-Feb-2001"/>	<input type="text"/>
Ana Lucia Braga Monteiro, Ana	<input type="text" value="Item Category.Commodity"/>	<input type="text"/>	<input type="text" value="06-Nov-2003"/>	<input type="text"/>
Anders, Ms. Kim	<input type="text" value="Item Category.Commodity"/>	AM2 - A&D Maintenance	<input type="text" value="28-Sep-2010"/>	<input type="text"/>
Andersson, Lena	<input type="text" value="Item Category.Commodity"/>	Stockholm SE	<input type="text" value="01-Jan-1997"/>	<input type="text"/>

Purchasing options

- Document control
 - Price tolerance percentage
 - Enforce price tolerance percentage (% by which the Autocreated PO line price cannot exceed the requisition line price)
 - Price tolerance amount
 - Enforce price tolerance amount (amount by which the Autocreated PO line price cannot exceed the requisition line price)
 - Cancel requisitions (Cancel requisitions upon cancellation of auto created POs)
 - Enforce buyer name (Enforce entry of only the buyer's name on PO)
 - Enforce supplier hold (If you do not want to approve POs for suppliers on hold)
- Receipt accounting
 - Accrue expense item
 - Accrue inventory item
- Document numbering
 - Automatic numbering of PO and requisition

Purchasing options (cont.)

- Document defaults
 - Match approval level:
 - *Two-way*: Purchase order and invoice quantities must match within tolerance before the corresponding invoice can be paid
 - *Three-way*: Purchase order, receipt, and invoice quantities must match within tolerance before the corresponding invoice can be paid
 - *Four-way*: Purchase order, receipt, inspection, and invoice quantities must match within tolerance before the corresponding invoice can be paid
 - **Note**: The invoice match option in the purchase order and the match approval level here are independent options. The invoice match option determines whether payables performs invoice matching to the purchase order or the receipt. You can perform whichever invoice match option you want on a shipment regardless of the match approval level you choose here

Purchasing options (cont.)

- Navigation: Setup > Organizations > Purchasing Options

Purchasing Options

Op

* Indicates required field

Document Control	
Price Tolerance (%)	<input type="text" value="10"/>
Price Tolerance Amount (USD)	<input type="text"/>
Enforce Full Lot Quantity	<input type="checkbox"/> Advisory
Receipt Close Point	<input type="checkbox"/> Received
Cancel Requisitions	<input type="checkbox"/> Optionally
SBI Buying Company Identifier	<input type="text"/>
Output Format	<input type="text" value="PDF"/>
Maximum Attachment Size (in MB)	<input type="text" value="2"/>
Email Attachment Filename	<input type="text" value="Attachments.zip"/>
<input type="checkbox"/> Enforce Price Tolerance (%)	
<input type="checkbox"/> Enforce Price Tolerance Amount	
<input checked="" type="checkbox"/> Display Disposition Messages	
<input checked="" type="checkbox"/> Notify if Blanket PO exists	
<input checked="" type="checkbox"/> Allow Item Description Update	
<input type="checkbox"/> Enforce Buyer Name	
<input checked="" type="checkbox"/> Enforce Supplier Hold	
<input type="checkbox"/> Gapless Invoice Numbering	
<input type="checkbox"/> RFQ Required	

Document Defaults	
Requisition Import Group-By	<input type="text" value="Item"/>
Internal Requisition Order Type	<input type="text" value="Mixed"/>
Internal Requisition Order Source	<input type="text" value="Internal"/>
Receipt Close Tolerance (%)	<input type="text" value="0"/>
Invoice Close Tolerance (%)	<input type="text" value="0"/>
Quote Warning Delay	<input type="text" value="7"/>
Acceptance Required Flag	<input type="text"/>
Line Type	<input type="text" value="Goods"/>
Rate Type	<input type="text" value="Corporate"/>
Match Approval Level	<input type="text" value="3 Way"/>
Price Break Type	<input type="text" value="Cumulative"/>
Price Type	<input type="text" value="Variable"/>
Minimum Release Amount (USD)	<input type="text" value="1.00"/>

Purchasing options (cont.)


- Navigation: Setup > Organizations > Purchasing Options

Receipt Accounting

Accrue Expense Items

Accrue Inventory Items

Automatic Offset Method

* Expense AP Accrual Account 

Company-Department-Account-Sub-Account-Product

Document Numbering

Document	Entry	Type	Next Number
RFQ Number	<input type="text" value="Automatic"/>	<input type="text" value="Numeric"/>	<input type="text" value="306"/>
Quotation Number	<input type="text" value="Automatic"/>	<input type="text" value="Numeric"/>	<input type="text" value="500"/>
PO Number	<input type="text" value="Automatic"/>	<input type="text" value="Numeric"/>	<input type="text" value="6086"/>
Requisition Number	<input type="text" value="Automatic"/>	<input type="text" value="Numeric"/>	<input type="text" value="14330"/>

Receiving options

- Navigation: Setup > Organizations > Receiving Options
 - Allow unordered receipt

ORACLE® Organizations

Diagnostics Home Logout Preferences Help

Logged In As CBROWN

Inventory Organization: Seattle Manufacturing [Go] [Cancel] [Save]

Receiving Options
* Indicates required field

Enforce Ship-To: Warning [v]
ASN Control Action: Warning [v]
Receipt Days Early: 5
Receipt Days Late: 5
Receipt Days Exceed-Action: Warning [v]
Over Receipt Tolerance (%): 5
Over Receipt Action: Warning [v]
RMA Receipt Routing: Standard Receipt [v]
Receipt Routing: Direct Delivery [v]
☒ Allow Substitute Receipts

Receipt Number Generation: Automatic [v]
Receipt Number Type: Numeric [v]
Next Receipt Number: 18713
Validate Lots on RMA Receipts: Restricted [v]

Accounting

Receiving Inventory Account: 01-000-1410-0000-000
Company-Department-Account-Sub-Account-Product
Retroactive Price Adjustment Account: [v]
Company-Department-Account-Sub-Account-Product
Clearing Account: 01-000-1410-0000-000
Company-Department-Account-Sub-Account-Product

Cost Factors

☐ Interface to Advanced Pricing
☐ Interface to Transportation Execution

[Cancel] [Save]

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Financials options

- Navigation: Setup > Options > Financial Options > Accounting

Financials Options (Purchasing, Vision Operations (USA))

Operating Unit

Accounting

Future Periods

GL Accounts

Liability	<input type="text" value="01-000-2210-0000-000"/>
Prepayment	<input type="text" value="01-000-1340-0000-000"/>
Bills Payable	<input type="text" value="01-000-2580-0000-000"/>
Discount Taken	<input type="text" value="01-740-7825-0000-000"/>
PO Rate Variance Gain	<input type="text" value="01-740-7842-0000-000"/>
PO Rate Variance Loss	<input type="text" value="01-740-7844-0000-000"/>
Expenses Clearing	<input type="text"/>
Miscellaneous	<input type="text"/>
Retainage	<input type="text" value="01-000-2210-0000-000"/>

Financials options (cont.)

- Navigation: Setup > Options > Financial Options > Supplier — Purchasing

Financials Options (Purchasing, Vision Operations (USA))

Operating Unit

Accounting **Supplier - Purchasing** Encumbrance Tax Hu

☐ RFQ Only Site

Ship-To Location

Bill-To Location

Inventory Organization

Ship Via

FOB

Freight Terms

Key reports

- Purchasing
 - Purchasing interface errors report
 - Purchase price variance report
 - Invoice price variance report
- Receiving
 - Receiving exceptions report
 - Uninvoiced receipts report
 - Unordered receipts report
 - Receipt adjustments report

Introduction to GRC



What is GRC?

Governance	<ul style="list-style-type: none">• Governance is the responsibility of senior executive management and focuses on creating organizational transparency by defining the mechanisms an organization uses to enforce that its constituents follow established processes and policies.• A proper governance strategy implements systems to monitor and record current business activity, takes steps to comply with agreed policies, and provides for corrective action in cases where the rules have been ignored or misconstrued.
Risk	<ul style="list-style-type: none">• Risk Management is the process by which an organization sets the risk appetite, identifies potential risks, and prioritizes the tolerance for risk based on the organization's business objectives.• Risk Management leverages internal controls to manage and mitigate risk throughout the organization.
Compliance	<ul style="list-style-type: none">• Compliance is the process that records and monitors the policies, procedures, and controls needed to enable compliance with legislative or industry mandates as well as internal policies.

The goal of Governance Risk and Compliance (GRC) is to help a company efficiently put policies and controls in place to address its compliance obligations while at the same time gathering information that helps proactively run the business

Evolution of GRC

- Governance, Risk Management, and Compliance (GRC) are three distinct disciplines that, in the past, have existed in silos within organizations and considered to be separate from mainstream business processes and decision making
- Most organizations have viewed governance, risk, and compliance as discrete activities
- Today, many organizations are starting to coordinate these activities by adopting a GRC program
- This approach is helping organizations create efficiencies, achieve a holistic view of the environment, and ensure greater accountability

GRC and Internal Audit



Internal audit's role

- Participate in cross-functional 'what if' discussions to reconsider risks and identify action plans
- Help design risk management/monitoring processes (i.e., controls!) to address risks
- Redirect audit resources to reassessed highest risk areas
- Internal audit review of risk management and organizational governance
- Provide independent, objective assessments on:
 - Appropriateness of governance structures, risk, and compliance processes
 - Operating effectiveness of governance activities, risk, and compliance processes
- Act as catalysts for change by:
 - Advising or advocating improvements in governance structure and practices
 - Providing assurance on the risk management, control, and governance

Summary — The value of IA and GRC technology

– IA

- Enables audit resource/project planning, efficiencies and accountability
- Supports an audit methodology
- Enables reporting and decision making
- Facilitates a common language and single source of data (workpapers, reports, observations, outstanding items, risk assessments, etc.,)
- Allows proactive monitoring of task, issue, and observation tracking
- Provides audit trails

• **IA Technologies are expanding their GRC capabilities...**

– GRC

- Moves organization beyond financial controls and regulatory compliance
- Enables strategic risk support
- Minimizes silos
- Promotes risk management accountability
- Facilitates data security
- Enables data transparency and reporting
- Aligns risk assessment methodologies
- Enhances proactive tracking of actionable items and issues/observation

Summary (cont.)

- GRC processes in an enterprise are distinct disciplines, however, by integrating these disciplines, it can help drive a company to effectively and efficiently address compliance obligations. In addition, once these integrated disciplines are formed, an enterprise will be able to obtain the pertinent information to manage their business risks
- There are number of GRC tools available in the market that help integrate and enable the GRC processes
- Implementing a GRC enterprise solution is a journey, but if implemented correctly, it can lead to a number of financial and operational efficiencies in the future
- GRC benefits to internal audit and other compliance groups are evident, however, internal audit should play a crucial role in setting the direction of the GRC implementation

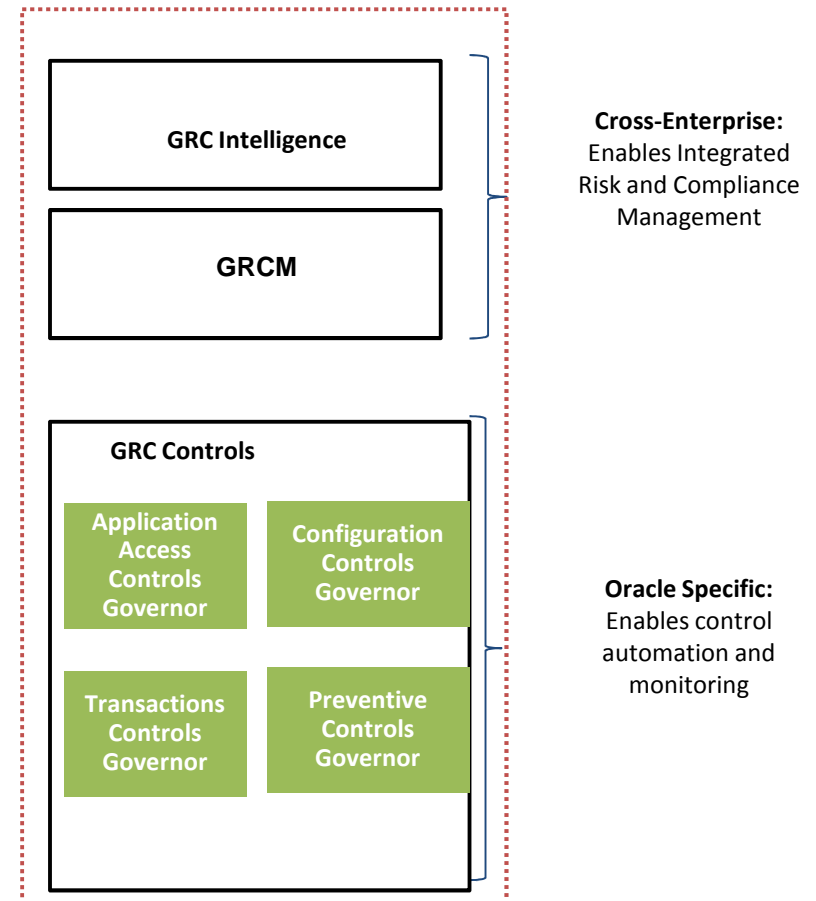
Introduction to Oracle's GRC Product



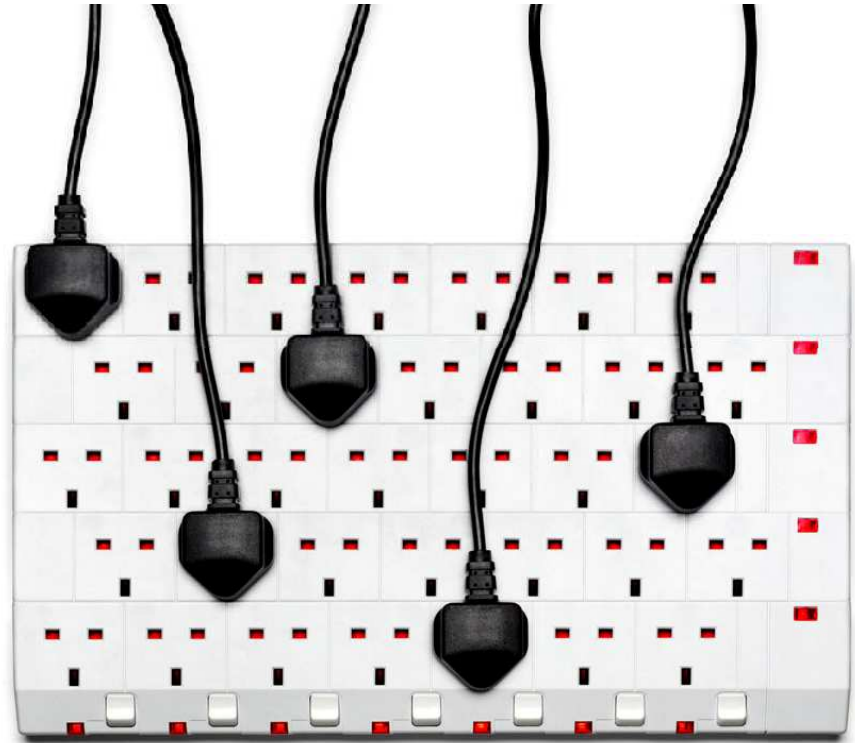
Overview of Oracle GRC

Oracle GRC Platform consists of three major components: GRC Controls, GRC Manager (GRCM), and GRC Intelligence (GRCI)

- **GRCI**
 - Visibility into compliance readiness and responsiveness
 - Risk and performance analytics and dashboarding
 - Planning, modeling, reporting, and analysis of GRC activities.
- **GRCM**
 - Central GRC repository
 - Documentation of critical business policies, processes, controls, risks, and issues
 - Test plans and performance of control tests
 - Automatic initiation of testing review and approval processes
 - Capture and storage of test evidence
- **Application Access Controls Governor**
 - SOD controls at the access point or entitlement level
 - Simulation feature to report conflicts before deploying access model changes
- **Transaction Controls Governor**
 - Allows continuous monitoring of policies, controls, and transactions within the Oracle ERP application
- **Preventive Controls Governor**
 - Allows prevention of control violations from occurring and reduces expensive detection and remediation cycles.
- **Configuration Controls Governor**
 - Enforce data and application integrity
 - Audit changes to key configurations and operational data



Oracle GRC Controls suite



Oracle GRC Controls Suite Overview

Application Access Controls Governor (AACG)

- Implements segregation-of-duties (SOD) rules, which identifies responsibilities or functions that should not be assigned simultaneously to individual users for Oracle and PeopleSoft Applications.
- SOD rules can prevent such assignments from occurring, or uncover them so that they can be properly managed.
- Can also grant users temporary access to duties they do not ordinarily fulfill, and then guard against conflicts by auditing all actions performed by such users

Transaction Controls Governor (TCG)

- Continuously monitors key business transactions in real time.
- Using this data, the application identifies suspicious activity, inappropriate business practices, or explicit control violations.
- Notifications are immediately routed to the responsible parties, ensuring that proper remedial action is taken.

Configuration Controls Governor (CCG)

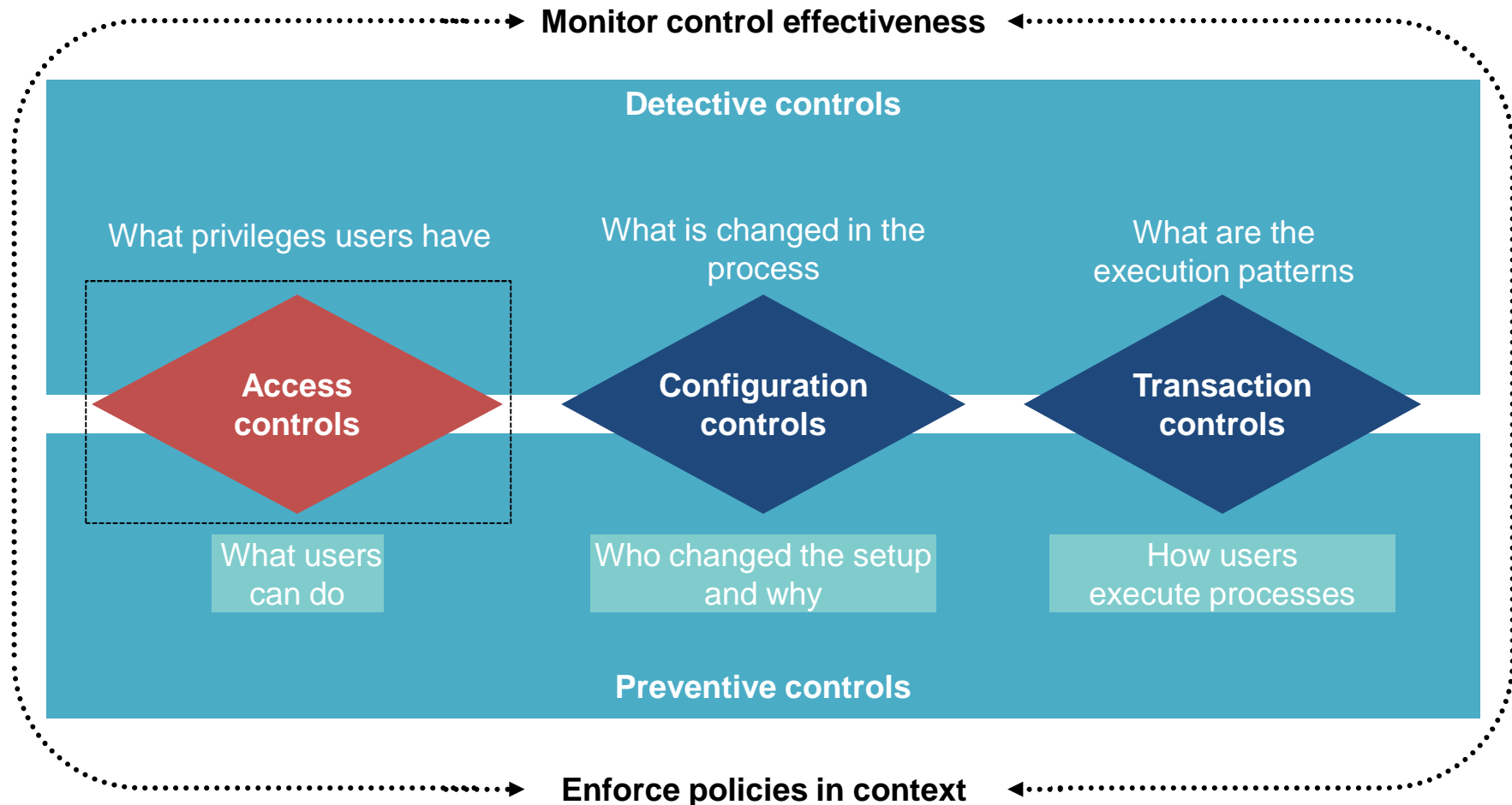
- Enforces application and data integrity by monitoring changes in application configurations.
- Provides the ability to set up auditing parameters and audit changes to key configurations and operational data.

Preventative Controls Governor (PCG)

- PCG prevents unauthorized changes to critical application data and setups. It also enforces real-time policy changes at a granular application level

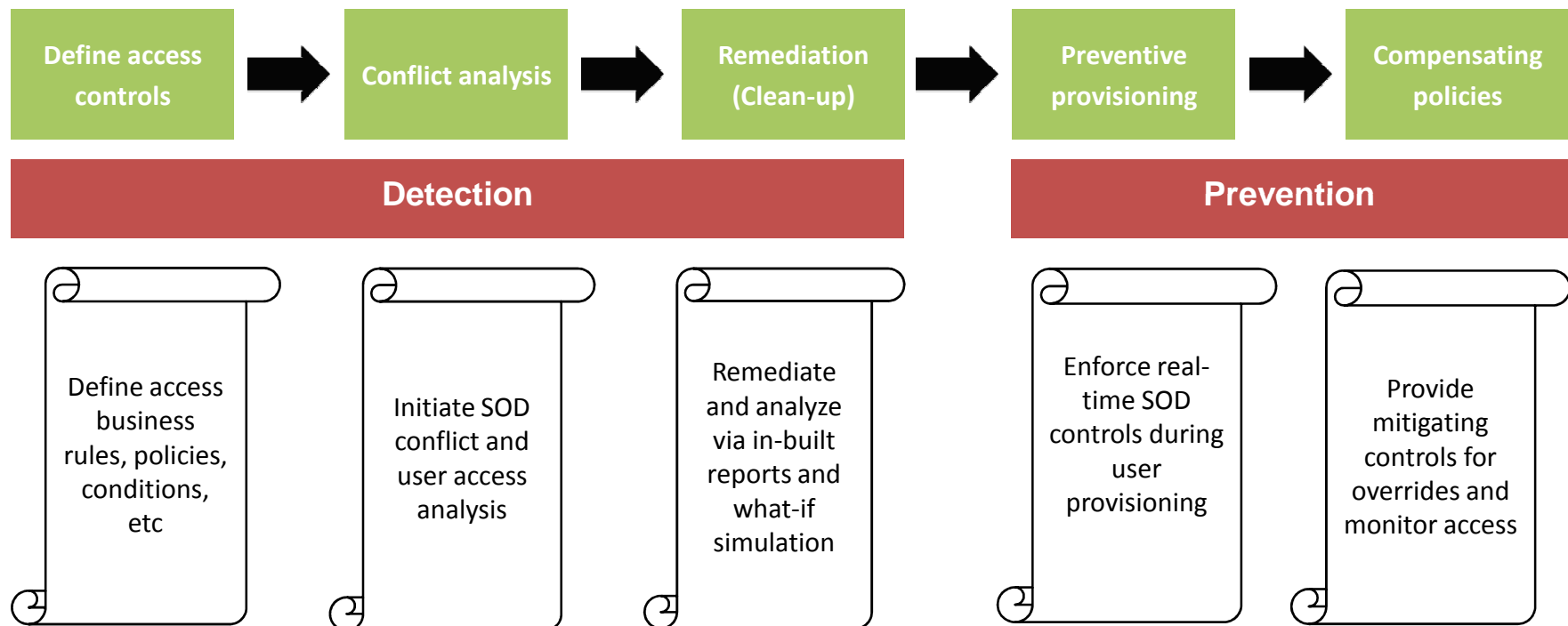
Application Access Controls Governor (AACG)

- Detect and prevent control failure



AACG — Process flow

- Provides fine grained access control and SOD
- Defines access controls, analyzes access, provides remediation, enforces controls, and handles exceptions



AACG — Policy definition

- Access policy



Oracle Application Access Controls Governor

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Policy Name*	Description	Policy Type*	Priority*	Status*	Effective Date*
Create Suppliers & Create Purchase...	PTP	Approval Required	1	Inactive	07/14/2008
Create Suppliers & Void Payments	PTP	Approval Required	1	Inactive	07/14/2008
Create Suppliers & Approve Purcha...	PTP	Approval Required	1	Inactive	07/14/2008
Create Suppliers & Print Checks	PTP	Approval Required	1	Inactive	07/14/2008
Create Suppliers & Setup AutoCreat...	PTP	Approval Required	1	Inactive	07/14/2008
Create Suppliers & Create Payments	PTP	Approval Required	1	Inactive	07/14/2008
Create Suppliers & Create Invoices	PTP	Approval Required	1	Inactive	07/14/2008
Create Suppliers & Approve Invoices	PTP	Approval Required	1	Inactive	07/14/2008
MWW AP Access Points	Testing Data Sync	Approval Required	1	Active	09/16/2008

Page 1 of 12

Create Suppliers & Create Purchase Orders

OR AND Access Points*

Element Name	Description	Datasource	Pls
AND			
Create Suppliers	Create Suppliers		
Create Purchase Orders	Create Purchase Orders		

Prebuilt best practice controls library (Access Points)

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Access points

- Element level of definition that can include responsibilities, menus, functions, and concurrent programs.

Access policy

- Define conflicts by joining access points and entitlements through various relationships (and or or).

Policy type

- Prevent
- Monitor
- Approval required

AACG — Conflict analysis

- Conflict analysis



ORACLE® Application Access Controls Governor

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Navigation: Home, Access Policies, Policy, Entitlements, Global Conditions, EBS11.5.10.2, EBS R12, EBSR12 GRC, Global Path Conditions, EBS11.5.10.2 - Path, EBS R12 - Path, EBSR12 GRC - Path, Remediation, Conflict Analysis, Simulation, Work Queue, Report Center, Conflict Reports, Administration Reports, Policy Reports

View: Clear View Manage View Display: List Find Conflicts Run History: Cumulative Report Visual

Policy	Sub Policy	Role	User	Path(s)	Privilege	Status	Assigned To	Comments	Policy
AA Enter & f	((Enter Emplo	ADS_CAH	CAHRMS	[Instance Name:EBS11.5.10.2]Employee Service Ce	Enter Emplo	PENDING	Unassigned		Apprc
		ADS_GLB	_GLOBAL	[Instance Name:EBS11.5.10.2]Global Hierarchy Mar	Enter Emplo	PENDING	Unassigned		Apprc
				[Instance Name:EBS11.5.10.2]Global Hierarchy Mar	Employee Pe	PENDING	Unassigned		Apprc
		ADS_UKHR	UKHRMS	[Instance Name:EBS11.5.10.2]Employee Service Ce	Enter Emplo	PENDING	Unassigned		Apprc
		ADS_USHR	LWEGMAN	[Instance Name:EBS11.5.10.2]Employee Service Ce	Enter Emplo	PENDING	Unassigned		Apprc
		ADS_VISION	JOSEPH	[Instance Name:EBS11.5.10.2]JUS Vision Super HR	Employee Pe	PENDING	Unassigned		Apprc
		BLAVERY		[Instance Name:EBS11.5.10.2]JUS Vision Super HR	Employee Pe	PENDING	Unassigned		Apprc
		CMAGOON		[Instance Name:EBS11.5.10.2]JUS Vision Super HR	Employee Pe	PENDING	Unassigned		Apprc
		DMICHAEL		[Instance Name:EBS11.5.10.2]JUS Vision Super HR	Employee Pe	PENDING	Unassigned		Apprc
		JFISHER		[Instance Name:EBS11.5.10.2]JUS Vision Super HR	Employee Pe	PENDING	Unassigned		Apprc

1 of 2643 Pages

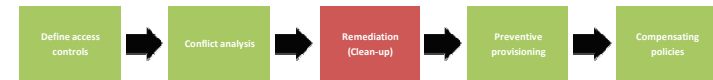
Conflict reports can also be run and exported from the Report Center where parameters to view can be selected

Conflict analysis

- This gives a list of policies that are violated by assigning conflicting SOD to users.
- It reports results at the path level to resolve SOD conflicts
- It can be generated by scheduling job or real time
- SOD analysis is at the responsibility level

AACG — Simulation

- Simulation



ORACLE® Application Access Controls Governor

Sign Out Profile About Help
[Username : jsmith]

Navigation: Home, Access Policies, Policy, Remediation, Conflict Analysis, Simulation, Work Queue, Report Center, Conflict Reports, Administration Reports, Policy Reports

View Clear View Manage View Display Simulate Actions Save Reports Help

Scenario	Description	Details	Last Simulation	Conflict Analysis	Access Model Sync	Policies
Remove Function from menu	Remove function	Conflict Impact User Impact History	04/18/2008	04/18/2008	--	N

List of users that are impacted by the simulation scenario

User	Scenario Criteria	Path
ABOASE	GL_SU_JOURNAL > Enter Journals	ABOASE > General Ledger, UK Health Services-General Ledger > GL_SUPERUSER > GL_SU_JOURNAL
ADB	GL_SU_JOURNAL > Enter Journals	ADB > General Ledger, Vision Banking, Manager-General Ledger > GL_SUPERUSER > GL_SU_JOURNAL
ALAIN	GL_SU_JOURNAL > Enter Journals	ALAIN > General Ledger Supervisor Vision France-Global Accounting Engine > AX General Ledger Supervi
ALAN	GL_SU_JOURNAL > Enter Journals	ALAN > General Ledger, Vision Banking, Analyst-General Ledger > GL_SUPERUSER > GL_SU_JOURNAL
AMONTEIRO	GL_SU_JOURNAL > Enter Journals	AMONTEIRO > General Ledger, Vision Brazil-General Ledger > GL_SUPERUSER > GL_SU_JOURNAL

1 of 25 Pages

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Simulation

- Run what-if simulation to test proposed access changes before remediation in Oracle EBS

AACG — Preventive provisioning

- Preventive provisioning



Oracle Applications - Vision

File Edit View Folder Tools Window Help

Users

Activate Responsibilities

User Name: USER0520 Description:

Security Group: Standard Effective Dates: From: 21-MAY-2006 To:

Responsibility	Application	Security Group	From	To
LA_INVOICES	Payables	Standard	21-MAY-2006	
LA_PURCHASING_MANAGER	Purchasing	Standard	21-MAY-2006	

Direct Responsibility

Responsibility	Application	Group	From	To
LA_PURCHASING_MANAGER	Purchasing	Standard	21-MAY-2006	
LA_INVOICES	Payables	Standard	21-MAY-2006	21-MAY-2006

Initiate Conflict Analysis

FRM-41051: You cannot create records here.

Record: 1/2 ... List of Valu... <OSC>

Access to the responsibility is end dated till the conflict analysis is run

AACG — Preventive provisioning (cont.)

- Preventive provisioning



The screenshot shows the Oracle Application Access Controls Governor (AACG) interface. The top header displays the Oracle logo and the title "Application Access Controls Governor". Below the header, there is a navigation bar with "View", "Clear View", and "Manage View" options. The main content area is divided into two sections. The top section is a table with columns: User, Role, Start Date, End Date, Instance, Status, Comments, Preview, and Submit. A row is highlighted with the user "AAUTHORIA" and role "ABM Intelligence-Activity B", with a status of "APPROVED". The bottom section is a form for user management, including fields for User Name, Password, Description, and Password Expiration. It also has tabs for "Direct Responsibilities", "Indirect Responsibilities", and "Securing Attributes". The "Direct Responsibilities" tab is active, showing a table with columns: Responsibility, Application, Security Group, From, and To. A row is highlighted with the responsibility "LA_PURCHASING_MANAGER" and application "Purchasing", with a security group of "Standard" and effective dates from "21 MAY 2006" to "21 MAY 2009". A green callout box points to the "To" date field, stating "End date is removed and Responsibility is granted".

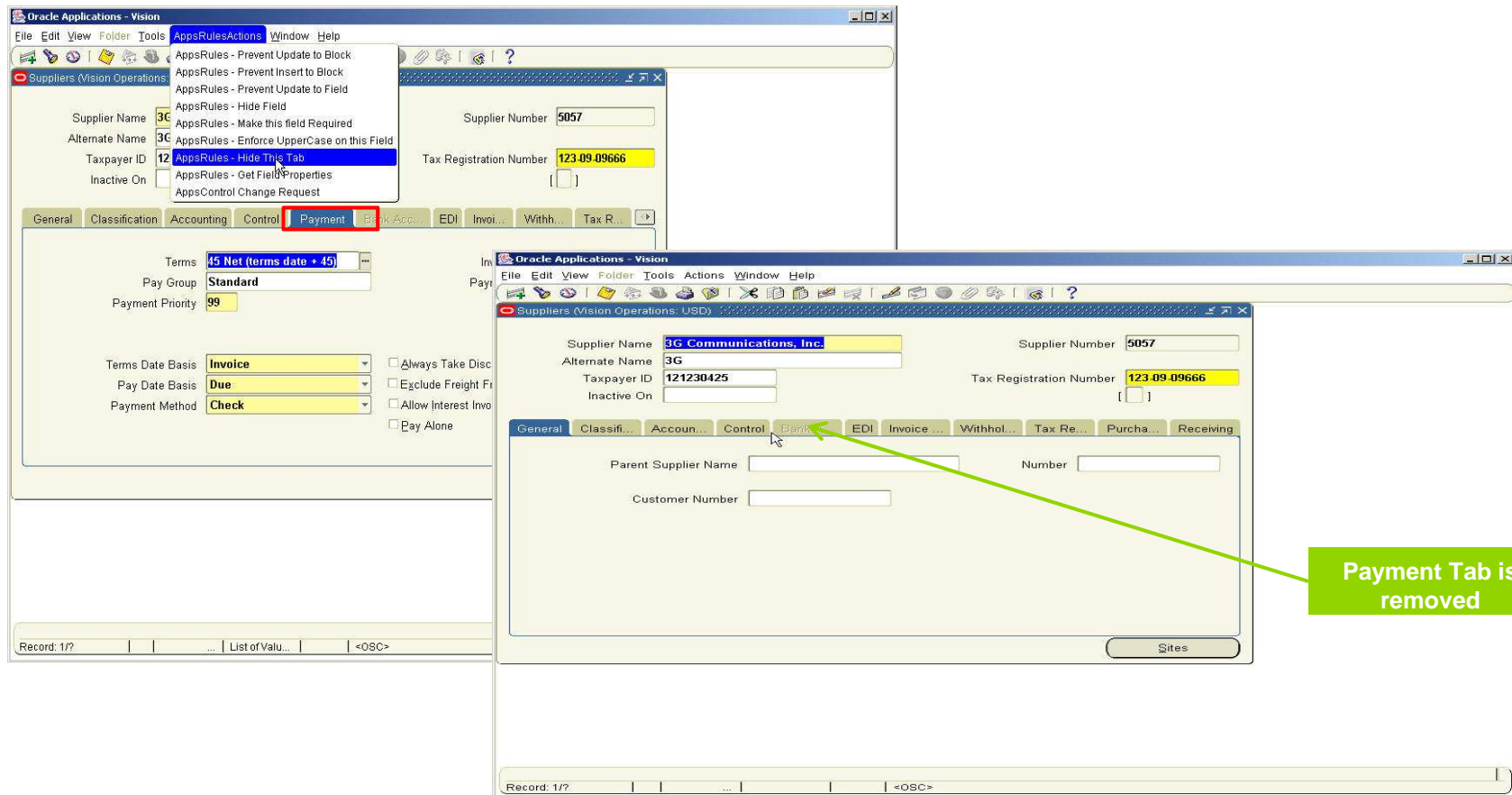
User	Role	Start Date	End Date	Instance	Status	Comments	Preview	Submit
AAUTHORIA	ABM Intelligence-Activity B	07/17/2008	07/17/2008	Oracle	APPROVED		Preview	Submit

Policy	Role	Access Point	Path	Approver	Status	Comments
testABM				admin		
ABM Intelligence-Activity Based M						

Responsibility	Application	Security Group	From	To
LA_INVOICES	Payables	Standard	21 MAY 2006	
LA_PURCHASING_MANAGER	Purchasing	Standard	21 MAY 2006	21 MAY 2009

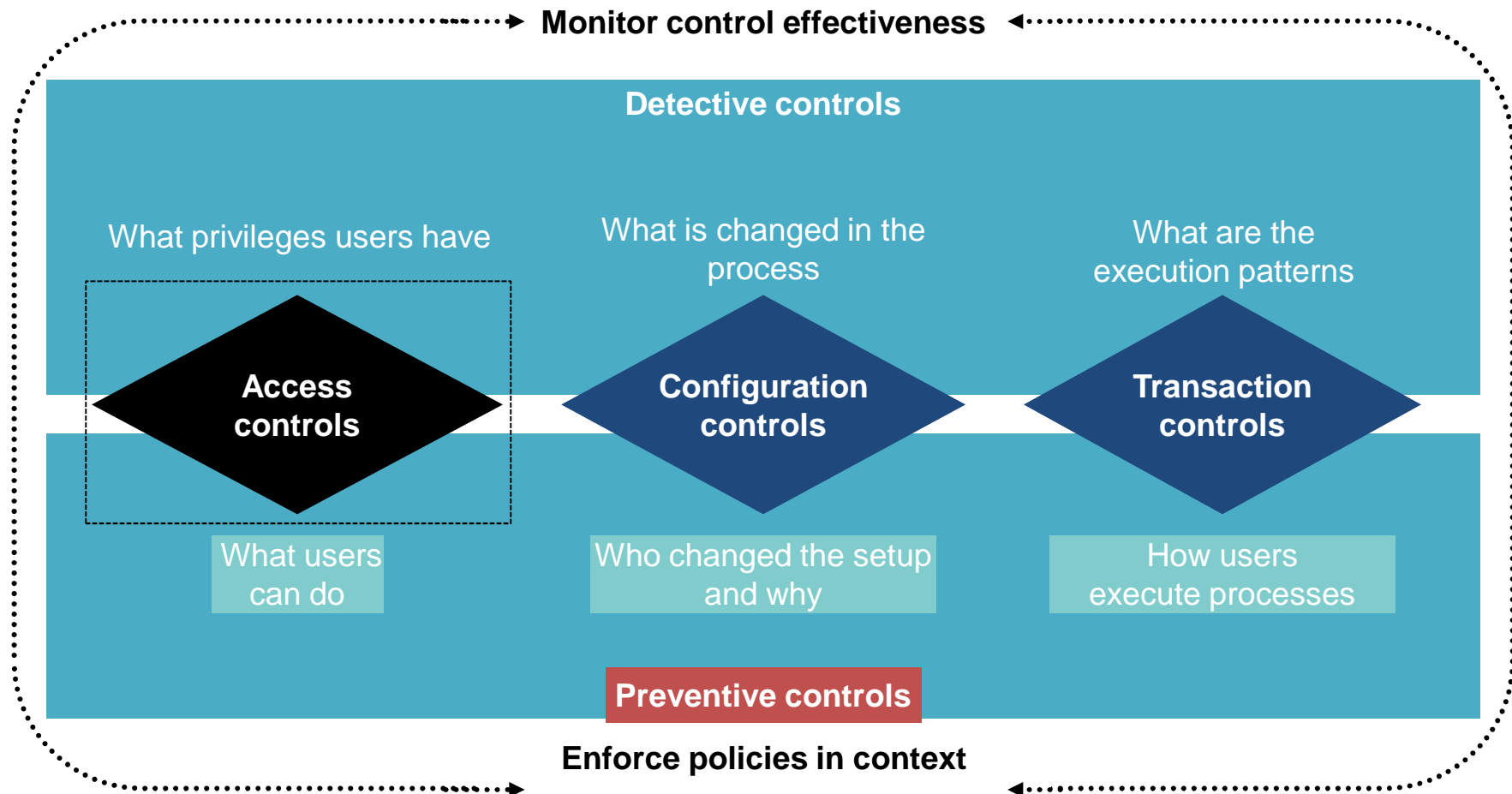
AACG — Compensating controls

- Compensating controls



Preventive Controls Governor (PCG)

- Detect and prevent control failure



PCG — Features

Form rules...	Form rules enable users to write rules that modify the security, navigation, field, and data properties of Oracle E-Business Suite forms. These are used to design application controls and define access restrictions for transactions. when conflict remediation could not be performed.
Flow rules...	The Flow rules application defines and implements business processes and sets of actions to be completed in specified sequences. Flow rules could be primarily used to define approval workflows.
Audit rules...	Audit rules enable users to track changes to the values of fields in database tables.

PCG — Form rules

- Form rule elements — Target a form, block, or

The screenshot shows the 'Business Rule Details' window with the 'Default Values' tab selected. The window has a header with 'Form Name' (APXVDMVD), 'Element Description' (Enter Vendor Attributes), and 'Event' (When New Form). Below the header are tabs for 'Security*', 'Navigation', 'Messages', 'Default Values' (selected), 'List Of Values', 'Field Attributes', 'SQL', and 'Flow Rules'. The 'Default Values' tab contains a table with columns: Block, Field, Default Type, Default Value, and Active. The table has three rows: 1. Block: VNDR, Field: VENDOR_NAME_ALT_M, Default Type: Form, Default Value: VNDR.VENDOR_NAME_MIR, Active: checked. 2. Block: VNDR, Field: NUM_1099_MIR, Default Type: Static, Default Value: 000 00 0000, Active: checked. 3. Block: GLOBAL, Field: V_LA_ORG_ID, Default Type: SQL, Default Value: select fnd_profile.values('org_id') from dual, Active: checked. There are also several empty rows below. A 'Done' button is at the bottom right.

Block	Field	Default Type	Default Value	Active
VNDR	VENDOR_NAME_ALT_M	Form	VNDR.VENDOR_NAME_MIR	<input checked="" type="checkbox"/>
VNDR	NUM_1099_MIR	Static	000 00 0000	<input checked="" type="checkbox"/>
GLOBAL	V_LA_ORG_ID	SQL	select fnd_profile.values('org_id') from dual	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

- It specifies an “event” that triggers processing and defines customizations to the target form, blocks, or fields.
- These are applied to the users and responsibilities
- Used to assign security attributes, set navigation paths, create messages, define default values, List of Value, or other field attributes, run SQL statements, or run processes defined in flow Rules.

PCG — Flow rules

- Flow rules

GRC Controls - Oracle Rules

Form Rules Flow Rules Audit Rules

Process Rule Details Primary Keys Display Table/View Columns Effectivity Dates

Process Name	Event/Periodic	Process Status	Parent Process Owner
Change Control Approval	Trigger	Production	GRC Controls Generic R
Change Control Notification	Trigger	Production	GRC Controls Generic R
Change Control Rejection	Trigger	Production	GRC Controls Generic R
Responsibility Assignment Approval	Trigger	Production	GRC Controls Generic R

Description Change Control Approval

Launch Criteria Process Flows

- Notify or request approval
- Alert designated persons to errors or exceptional conditions
- Event-driven notifications or approvals

PCG — Flow rules (cont.)

- Flow rule — Periodic user access reviews

The screenshot displays the Oracle Applications GRC Controls Advanced Rules Wizard interface. The rule is named "Resp Review Insert into Temp Table" and is of type "Sql Statement". The SQL code is as follows:

```
BEGIN
INSERT INTO SEPRACOR_FAS6(USER_ID,USER_NAME,SUPERVISOR_NAME,SUPERVISOR_ID,
APPROVAL_FLAG)(
--get Supervisor
select
fu.user_id,
fu.user_name,
mgr_role.user_name,
super.person_id,
NULL
from
apps.fnd_user fu,
apps.fnd_user mgr_role,
apps.per_all_people_f emp,
apps.per_all_assignments_f passign,
apps.per_all_people_f super

```

A green callout box points to the SQL code with the text: "Select all supervisors and direct reports with their responsibility access".

The right side of the screen shows a notification for "Responsibility Review for user CMARSHALL". The notification is from SYSADMIN SYSADMIN to Ketchmere, Mike, dated 01-Apr-2008 19:36:06. The notification text states: "Notification routed to Test Owner. Actual Approver is LBART Review and approve responsibilities assigned to Oracle users you supervise." Below this is a table of responsibilities for user CMARSHALL.

User	Assigned Responsibility	Resp Start Date	Resp End Date
CMARSHALL	Preferences SSWA	21-AUG-2003	
CMARSHALL	Workflow	25-JAN-2002	
CMARSHALL	Self Service for UK PS Employees	05-FEB-2003	
CMARSHALL	Self Service Internal Trading, Progress UK	12-FEB-2002	
CMARSHALL	General Ledger Progress UK Healthcare	25-JAN-2002	
CMARSHALL	Receivables Progress UK Healthcare	25-JAN-2002	
CMARSHALL	Payables Progress UK Healthcare	25-JAN-2002	
CMARSHALL	Purchasing Progress UK Healthcare	25-JAN-2002	
CMARSHALL	Transaction Enquiry, Progress UK	25-JAN-2002	
CMARSHALL	Internet Procurement, Progress UK	25-JAN-2002	
CMARSHALL	iReceivable Progress UK Healthcare	25-JAN-2002	
CMARSHALL	UK OTL Self Service Time - PS	01-JAN-1990	

Below the table is a "Notification History" table with one entry: Seq 1, Performer SYSADMIN, Start Date 01-APR-2008 19:36:06, End Date 01-APR-2008 19:36:06, Action Submitted, Comment.

At the bottom right, there are buttons for "Approve", "Reject", "Reassign", and "Request Information". A green callout box points to the "Approve" and "Reject" buttons with the text: "Notify supervisors of direct reports' user access, with the ability to approve or reject that access automatically".

PCG — Audit rules

- Audit rule — Table selection

GRC Controls - Oracle Rules

Form Rules | Flow Rules | **Audit Rules**

Audit Groups | **Audit Columns**

Application Name: GRC Controls Custom

Group Name: GL JOURNALS

State: Enable Requested

Description: General Ledger Journals

Responsibility Security

Table Name	Application	Description	Schema	Audit Enabled
GL_JE_BATCHES	General Ledger	Journal entry batches	GL	<input checked="" type="checkbox"/>
GL_JE_HEADERS	General Ledger	Journal entry headers	GL	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Audit Group Responsibilities

Valid Responsibilities

Payables Manager

Close

A table must belong to an audit group, and so an essential step in the auditing process is to create groups.

This tab can be used to select the columns from each audit table.

PCG — Audit rules (cont.)

Date : 08-OCT-04 07:21:43

JOURNAL AUDITS

Page : 1 Of 4

Group Name : GL JOURNALS

Table Name :

Start Date :

End Date :

Username :

1

Number of Days :

□

Date 08-OCT-04 07:21:43

JOURNAL AUDITS

Page 2 Of 4

Table Name: GL_JE_BATCHES

Selection Criteria :

Column Name	Old Value From	Old Value To	New Value From	New Value To
-------------	----------------	--------------	----------------	--------------

Audit Data :

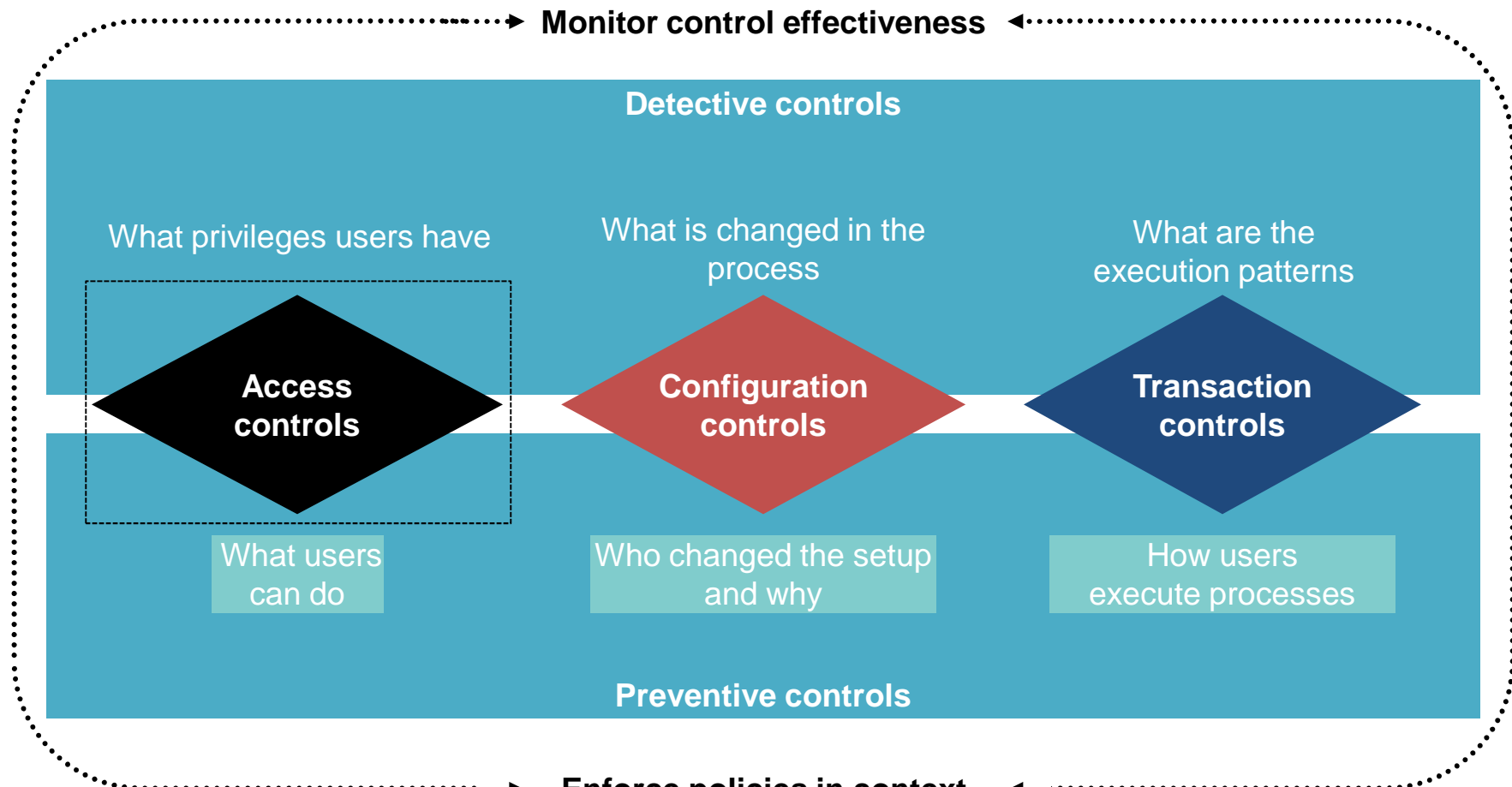
Primary Key	Value
-------------	-------

Je Batch Id	31499
-------------	-------

User Name	Transaction Type	Time Stamp	Column Name	Old Value	New Value
SMCLAUGHLIN	Insert	07-OCT-2004 16:57:15	Name	JAN-ADJ 07-OCT-2004 16:56:43	JAN-ADJ 07-OCT-2004 16:56:43

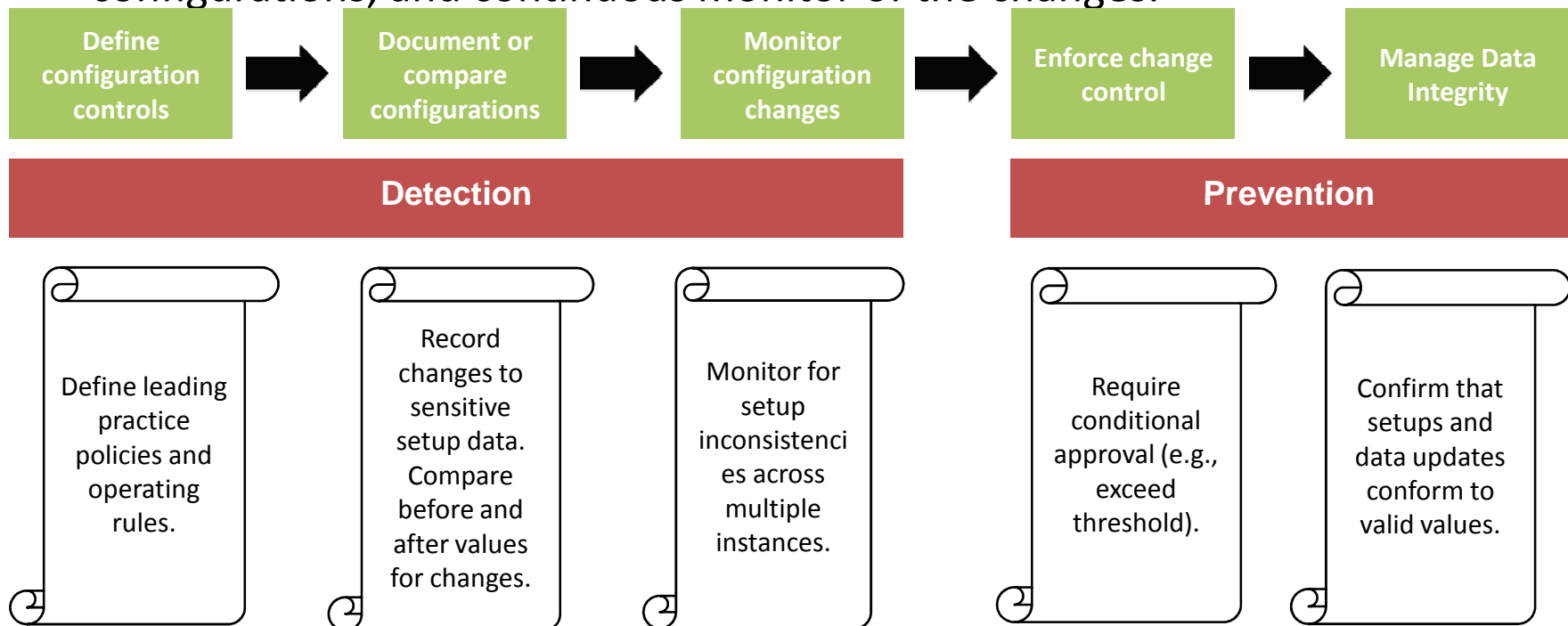
Configuration Controls Governor (CCG)

- Detect and prevent control failure



CCG — Process flow

- Provides internal control of ERP application setup and detailed change management procedures
- Enforces data and application integrity, audit changes to setup configurations, and continuous monitor of the changes.



CCG — Definition creation
















Apps Definition Workbench

Current Location: **Workbench > Apps**

Objects Definition: **Financials 1** Instance: **APS11510** Type: **Snapshot** Application: **AR 11.5.10**

Add object...

Object  ☒ Enabled

	Operator	Value	
Name	--- Select one ---	<input type="text"/>	
Base Amount	--- Select one ---	<input type="text"/>	
Description	--- Select one ---	<input type="text"/>	
Allow Discount on Partial Payments	--- Select one ---	<input type="text"/>	
Collect Credit Card Prepayment	--- Select one ---	<input type="text"/>	
Credit Check	--- Select one ---	<input type="text"/>	
Discount Basis	--- Select one ---	<input type="text"/>	
Effective Date From	--- Select one ---	<input type="text"/>	
Effective Date To	--- Select one ---	<input type="text"/>	
Print Lead Days	--- Select one ---	<input type="text"/>	
Installment Options	--- Select one ---	<input type="text"/>	
Cutoff Day of Month	--- Select one ---	<input type="text"/>	
Last day of month	--- Select one ---	<input type="text"/>	

Snapshot definition

- Records the setup data for a specified Oracle Module on a specified ERP instance

CCG — Compare configurations



- Comparison report between two snapshots

Page 1		Comparison Report		11-OCT-2001 17:10:04	
Application & Object Information:		Snapshot A		Snapshot B	
Application Name:		HR 10.7		HR 11i	
Object Name:		People (Employees)		People (Employees)	
Object Description:		People (Employees) (VDEM)		People (Employees) (EFT)	
Instance & Snapshot Information:					
Instance Name:		VDEM		EFT	
Snapshot Name:		Brian Adams		Brian Adams Ver 11i	
Snapshot Date:		11-OCT-2001 17:25:34		11-OCT-2001 17:26:09	
Business Group, Person Name:		Vision Corporation,Adams, Mr. Brian		Vision Corporation,Adams, Mr. Brian	
HR People					
Table Name: PER_PEOPLE_F					
Business Group, Person Name:		Vision Corporation Adams, Mr. Brian		Vision Corporation Adams, Mr. Brian	
Field		Value A		Value B	
Date First Hired		*		01-SEP-89	
Date Of Birth/Birth Date		09-JUL-55		09-JUL-56	
Country Of Birth		*		INDIA	
Work Telephone		617-737-3393			
Email Address		brian.adams@vision.com		badams@vision.com	
Expense Check Send To Address				Office	
Registered Disabled		No		Yes	
Work Schedule				0011111	
Fte Capacity				100	
Dpdnt Adoption Date		*			
Dpdnt Vlntry Service		*			
Receipt Of Death Cert Date		*			
Uses Tobacco		*			
Benefit Group		*			
Coord Benefit Medical Plan No		*			
Coord Benefit No Coverage Flag		*			
Comment				*	
Object Version Number		3		25	
Background Check Status		No		N	
Blood Type				B+	
Last Medical Test By				Dr. Ben Pierce	

Differences

- Records the setup data for a specified ERP application on a specified ERP instance
- Displays the difference in setup data for two occurrences of the same object

Differences

CCG — Monitor configuration changes



- Edit the definition to specify what you want to track

Apps Definition Workbench

Current Location: [Workbench > Apps](#)

Definition Basics

Name **AMADMIN CT Baseline: HPA 8.8**

Type **Change Tracking**

Instance **PS88_Glendale**

Application **HPA 8.8**

☐ Include in Schedulable Items list

Objects

Object	All	Insert	Update	Delete
401(a)(17) OBRA93 Limits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
401(a)(17) Parameters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
401(a)(17) TRA86 Limits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
415 Limits Parameters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
415(e) Limit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Delayed Retirement Credit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Duration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Function Result	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Group Definition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Max Taxable Wage Base	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PBGC Rates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Plan Alias	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Self Service Calc Defaults	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- Select the type of changes that need to be tracked — All, Insert, Update, Delete

CCG — Monitor configuration changes (cont.)



- Monitor the changes with audit trail

Page 1 of 4 06-APR-00 20:04:20

Change Tracking by Setup Object

Query Definition:

Database Instance: VD11	When?	Date Range: 14-MAR-00 to 14-MAR-00	Who?
Application: Oracle GL 11.0.3		Changes Made By:	
Object: Set of Books			

Application & Object Information:

Owning Application Name: GL 11.0.3	Object Name: Set of Books
Shared Application Name: Oracle GL 11.0.3	Object Description: Definition of Set of Books (VD11)

Change Session Information: Change Date: 14-MAR-00 13:39:45 Set of Books Name: Vision Operations (USA) 1	App User Name: PPOTTER Responsibility Name: General Ledger, Vision Operations (USA)
---	--

Set of Books Information Table Name: GL_SETS_OF_BOOKS Set of Books Name: Vision Operations (USA) 1	Where?	What?	
---	---------------	--------------	--

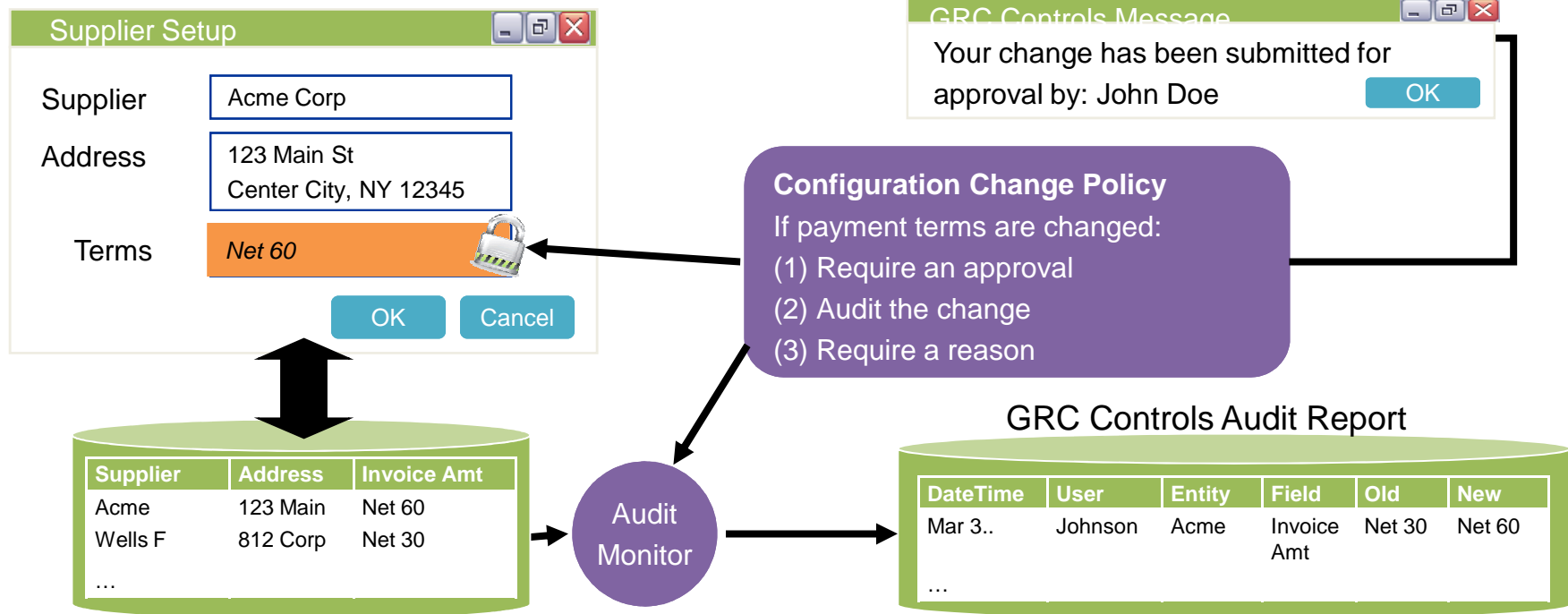
Field Information Description (DESCRIPTION) Future Periods (FUTURE_ENTERABLE_PERIODS_LIMIT) Allow Suspense Posting (SUSPENSE_ALLOWED_FLAG) Enable Journal Entry Tax (ENABLE_AUTOMATIC_TAX_FLAG)	Where?	What?
--	---------------	--------------

Old Value	New Value	Changed?
XYZ Company Set of Books	Vision Operations Books	*
3	5	*
No	Yes	*
No	Yes	*

CCG — Monitor configuration changes (cont.)



- Detect and record changes to sensitive setup data
- Require settings and data updates conform to valid values
- Require conditional approval for changes to sensitive setup data



CCG — Manage data integrity



- Mask sensitive data, disable buttons, confirm data input, etc.
 - Granular user interface restrictions
 - Restrict access to data or actions
 - Embedded control enforcement

The form is titled "Employee Update" and contains the following fields:

- Name: John Doe
- Address: 123 Main St, Center City, NY 12345
- SSN: XXX-XX-XXXXX (locked with a padlock icon)
- Salary: \$ 53,000.00 (locked with a padlock icon)
- Supervisor: Mary Smith (selected from a drop-down list)

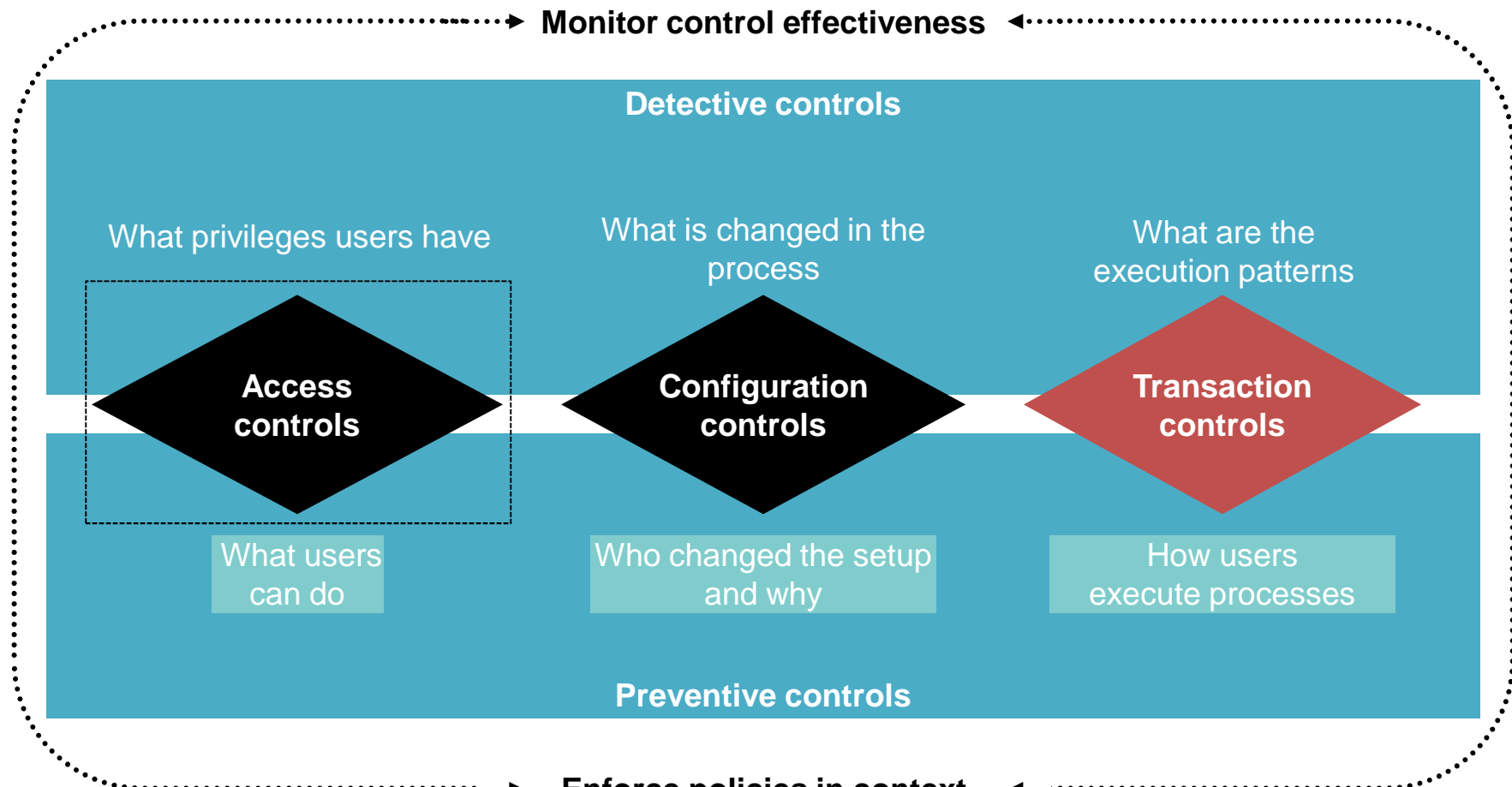
Annotations:

- Conceal SSN number if User is NOT from HR dept (points to the SSN field)
- Employees can only view the Salary field (can't update) (points to the Salary field)
- Employees can only select supervisor from the drop-down list (points to the Supervisor field)

Buttons: OK, Cancel

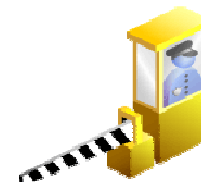
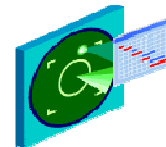
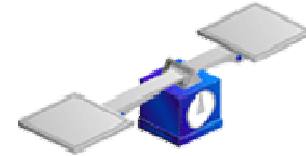
Transaction Controls Governor (TCG)

- Detect and prevent control failure



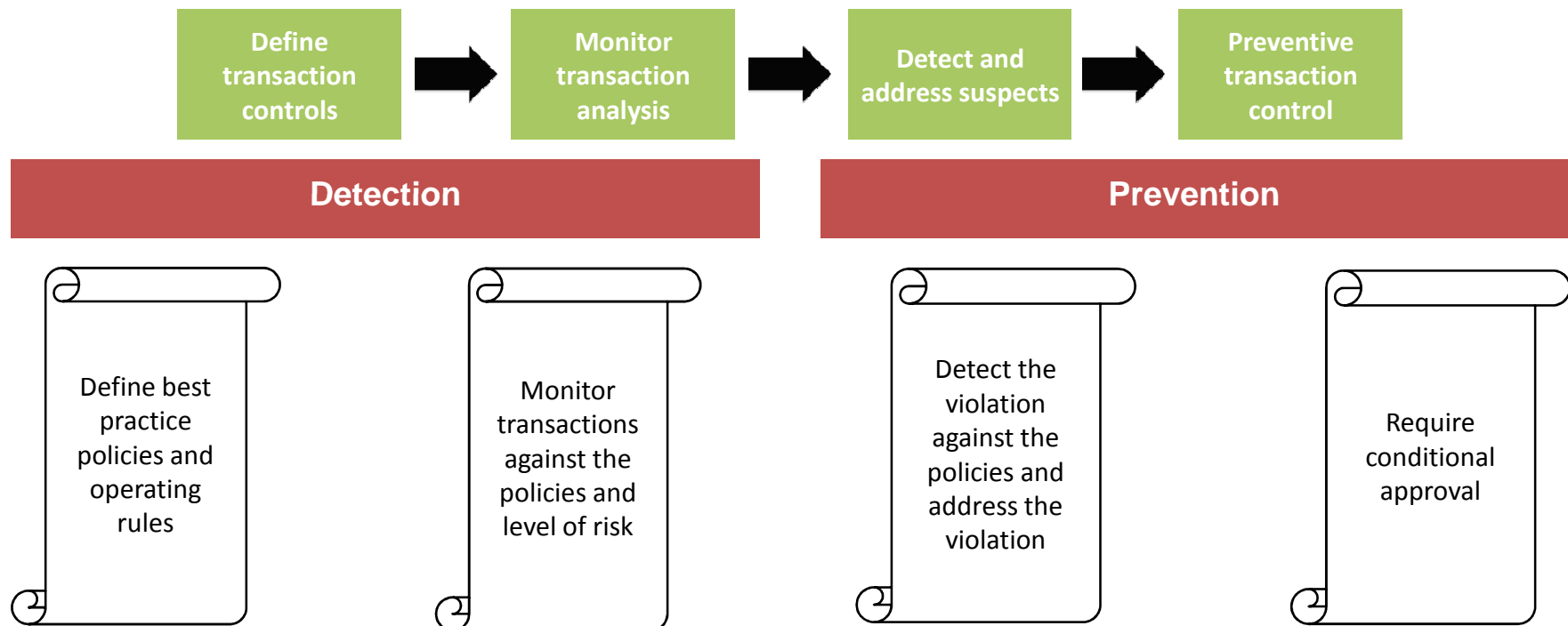
Extensive transaction monitors

- Detect patterns of heightened risk in business activity
- **Test against material thresholds**
 - Journal Entry > \$ threshold
 - Employee Checks (individual and sum) > \$ threshold
- **Search for anomalies**
 - Purchase Order terms differ from vendor
 - Sales orders > acceptable \$ range
- **Sampling of transactions**
 - Fourth quarter invoices
 - Days sales outstanding balances
- **Detect fraudulent behavior**
 - PO changes after approval
 - Duplicate suppliers with same address
- **Embed contextual/automated compensating controls**
 - Alert on customer transactions over \$ threshold
 - Prevent journals from being entered and posted by same individual



Transaction Controls Governor (TCG) — Process flow

- Used for real-time monitoring of policies, controls, and transactions within the enterprise
- Detect and prevent erroneous and fraudulent transactions
- Monitor transactions to detect business policy violations or unacceptable levels of risk.



TCG — Define transaction analysis

- Create a model



Create Model

Navigation:

- Home
- Access Governor
- Transaction Governor
- Model Workbench
 - Manage Model
 - Create Model
- Report Center
- Jobs
 - Job History
 - Scheduled Jobs
- Administration
 - User Administration
 - Role Administration
 - Data Administration
 - Application Configuration
 - Notification Configuration
 - User Provisioning Administration
 - Business Object Administration

Business Objects

Name	Type
AP Payment	Financials
Accounting Flexfield Definition	Financials
Acknowledgment	Financials
Actual Balance	Financials
Application	HCM
Application Data Group	HCM
Application Request Group	HCM
Bank	Financials
Bank Account	Financials
Bank Account Transfer	Financials

1 of 8 Pages. Total Rows: 79 Rows Selected: 0

Model Objects

- AP Payment
 - Check Number
 - Currency Payment
 - Operating Unit Payment
 - Payment Amount
 - Payment Cleared Amount
 - Payment Cleared Date
- Supplier
 - Supplier Hold from Payment: All Invoices
 - Supplier Hold from Payment: Invalidated Invoices
 - Supplier Hold from Payment: Unmatched Invoices
 - Supplier ID

Model Logic

Actions: New Data Group, New AND Filter, New OR Filter, New Pattern, Group Filters, Expand

Result Display

Display in Results

Available

- AP Payment
 - Created On
 - Last Updated On
 - Created By
 - Last Updated By

Selected

- AP Payment.Payment Cleared Date
- AP Payment.Suppliers Site Payer
- AP Payment.Payment Cleared Amount
- AP Payment.Currency Payment
- AP Payment.Check Number
- AP Payment.Payment Type
- AP Payment.Operating Unit Payment
- AP Payment.Suppliers Payer
- AP Payment.Payment Method
- AP Payment.Payment Status

View Results

TCG — Define transaction analysis

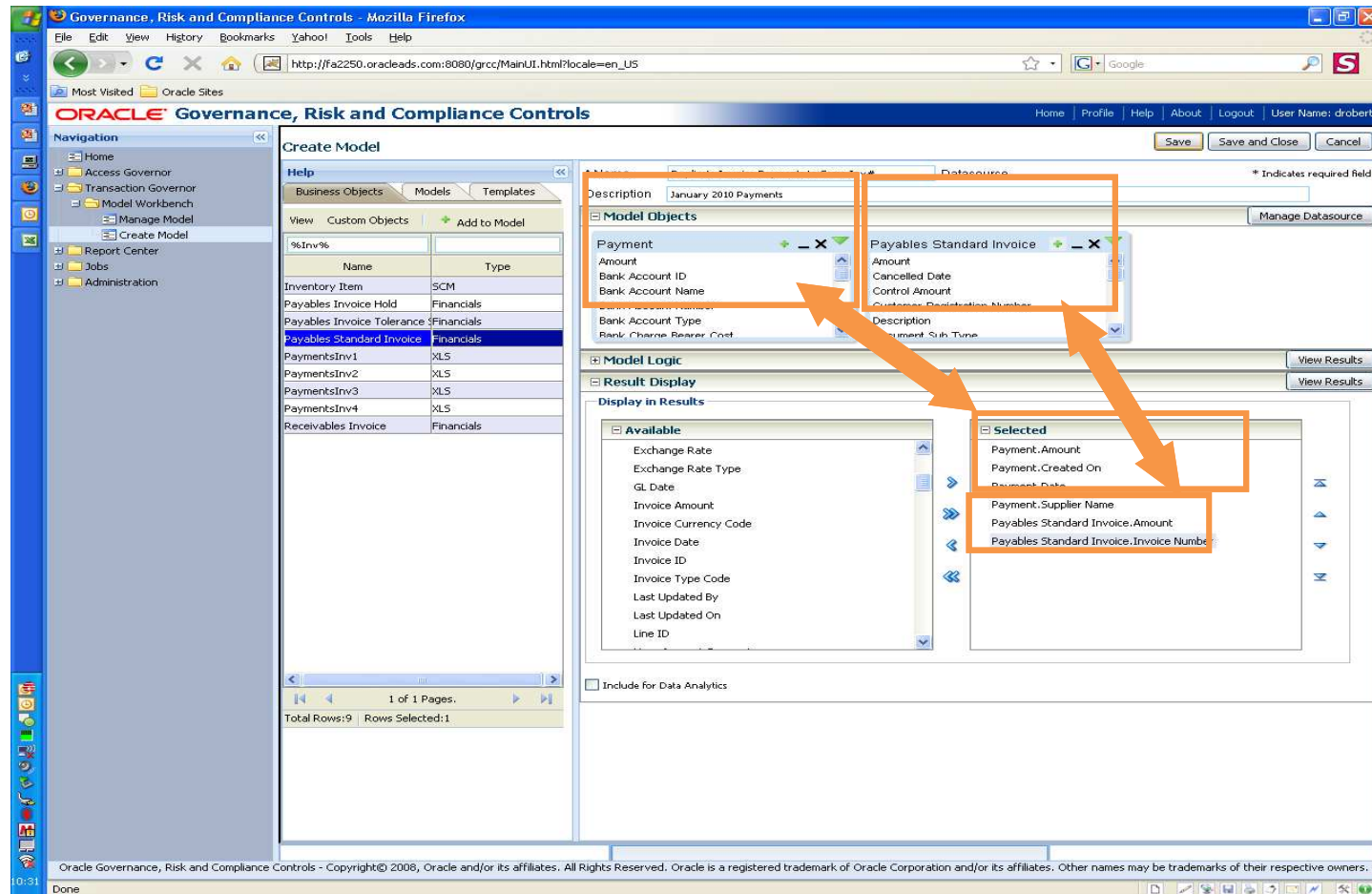


The screenshot displays the Oracle GRCC web application. The left navigation pane shows the 'Create Model' path. The main workspace is titled 'Create Model' and shows a 'Model Logic' section with a 'Filter' rule. The filter rule is configured with the following details:

Object	Attribute	Condition	Type	Value
Payment	Created On	Greater than or equal to	Fixed Value	01/01/2010

The right-hand pane shows a 'Result Display' section. The interface also includes a 'Model Objects' list and a 'Model Logic' section with a 'Filter' rule.

TCG — Define models



TCG — Monitor transaction analysis

- Data results



Oracle Governance, Risk and Compliance Controls - Mozilla Firefox

http://fa2250.oracleads.com:8080/grc/MainUI.html?locale=en_US

ORACLE Governance, Risk and Compliance Controls

Navigation: Home, Access Governor, Transaction Governor, Model Workbench, Manage Model, Create Model, Report Center, Jobs, Administration

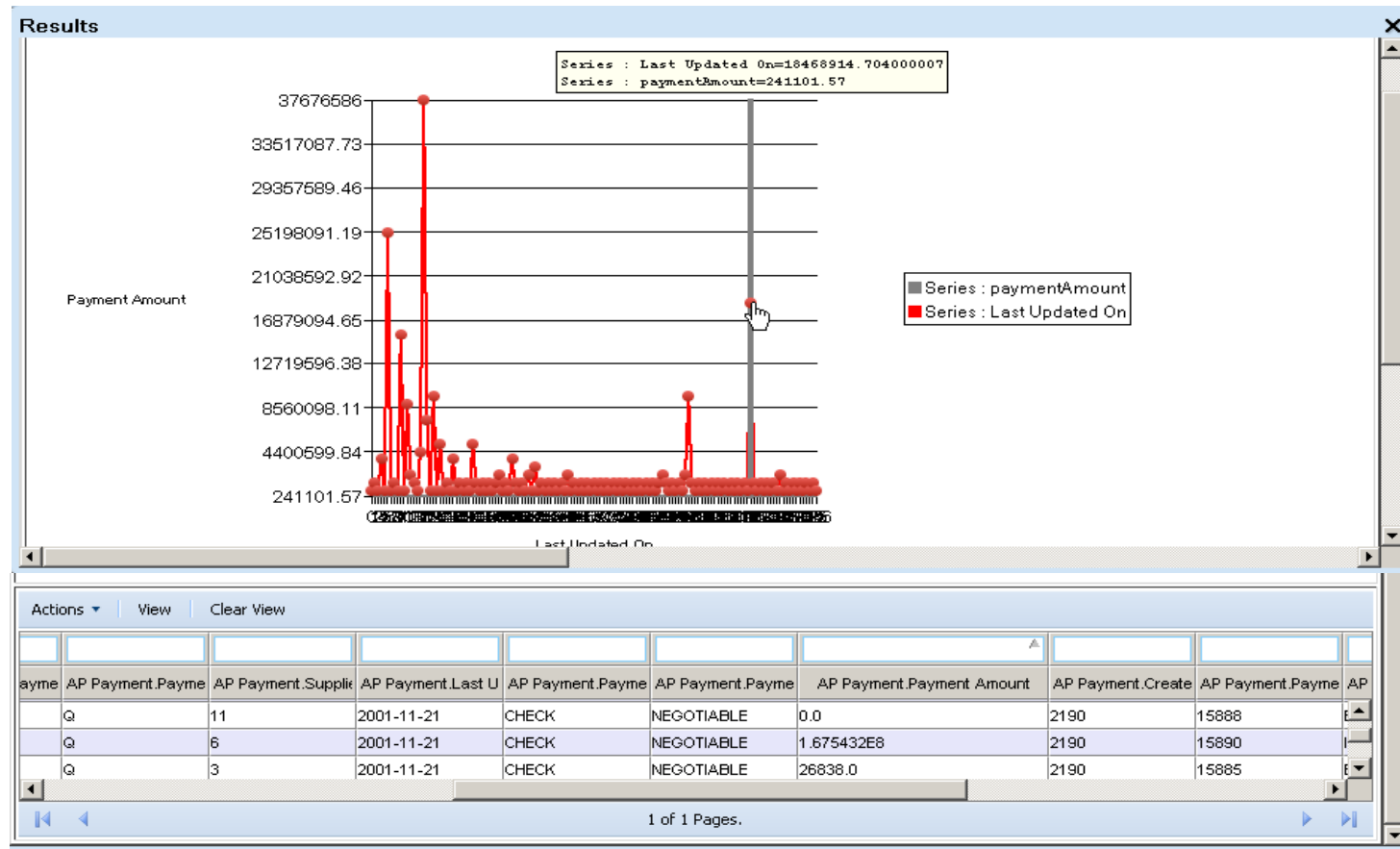
Results for model Duplicate Payments to Same Invoice

Export To Excel

ID	Datasource ID	PaymentsInv4.Gro	Payables Standard	Payables Standard	Payment.Amount	Payment.Created C	Payment.Date	Payment.Supplier I.
1	1	962	481050.0	GRC25.JAN10	481050.0	01/25/2010	01/25/2010	Great Rug Company
2	1	963	481050.0	GRC25.JAN10	481050.0	01/25/2010	01/25/2010	Great Rug Company
3	1	973	598693.45	GRC15.JAN10	598693.45	01/15/2010	01/15/2010	Great Rug Company

TCG — Detect and address suspects

- Pattern results



Oracle GRC Controls Suite — Summary

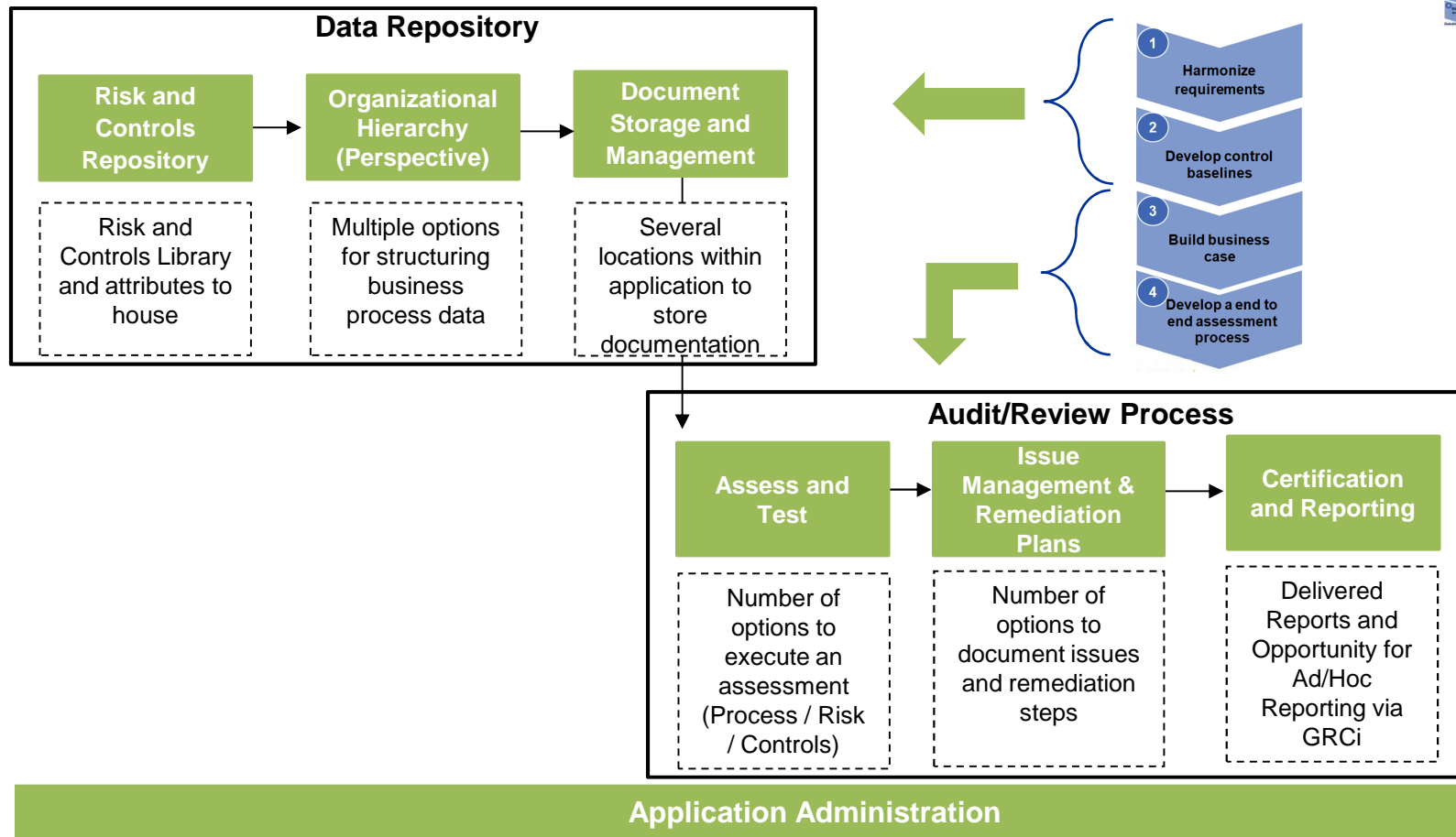
Product	Example	Output
Access Control Governor	A user who can create a supplier cannot pay the supplier	Detects all the responsibilities that have these two privileges
Preventive Control Governor	A user who can create a supplier can pay other suppliers, but not the same one he created	Since this is preventive, this will prevent any fraud from occurring
Transaction Control Governor	Check the responsibility to see if there are any users who have created a supplier and approved a payment	Detects suspects that point to some kind of fraudulent activity
Configuration Control Governor	Check if someone has changed the billing address of a supplier	Detects various setup changes in a transaction

Oracle GRCM and GRCI Manager and Intelligence



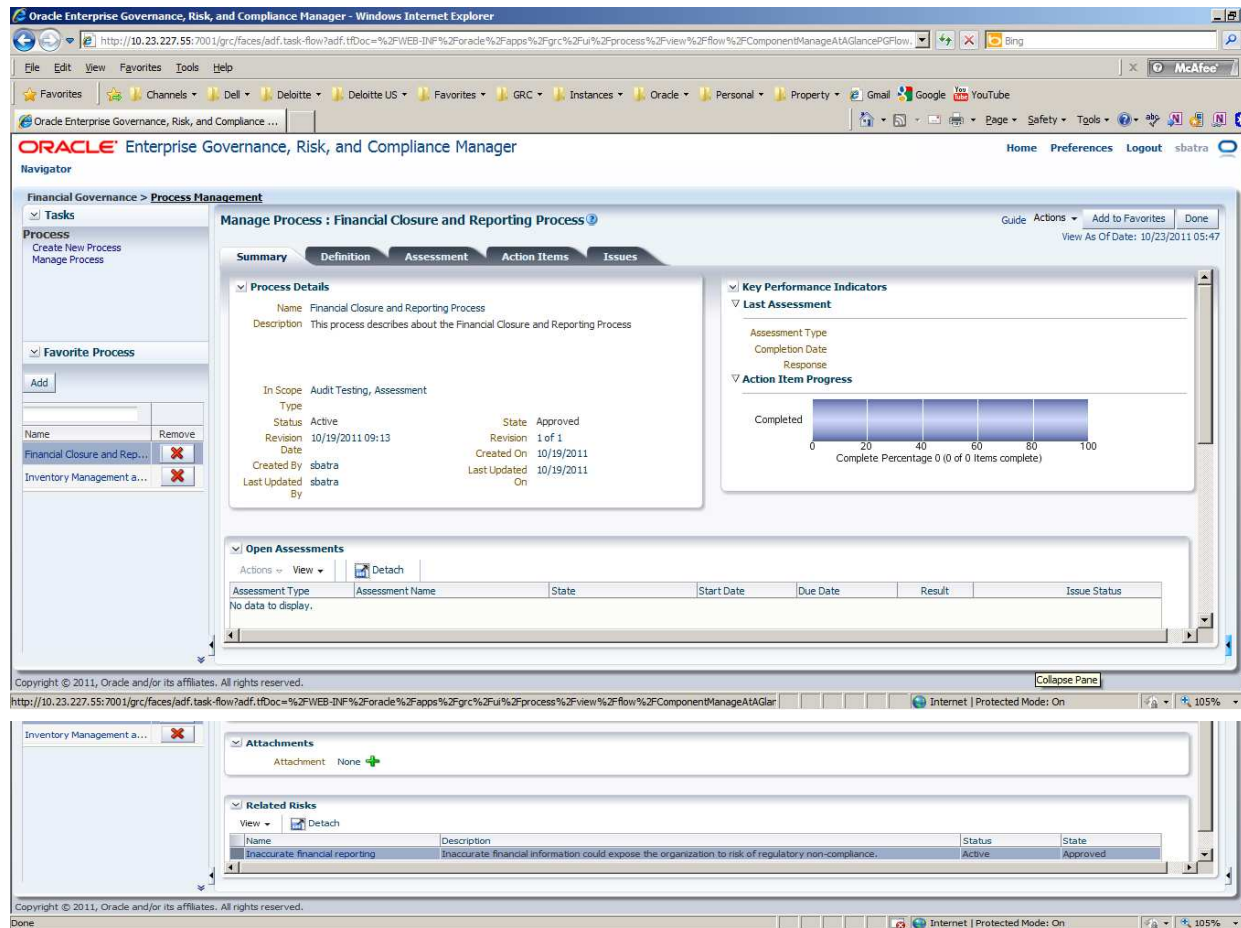
Risk mgmt integration with GRCM/GRCi technology

- Risk and control assessment processes can be enhanced using GRC technologies



GRC Manager functionality

- Integrated Risk & Compliance Management Solution



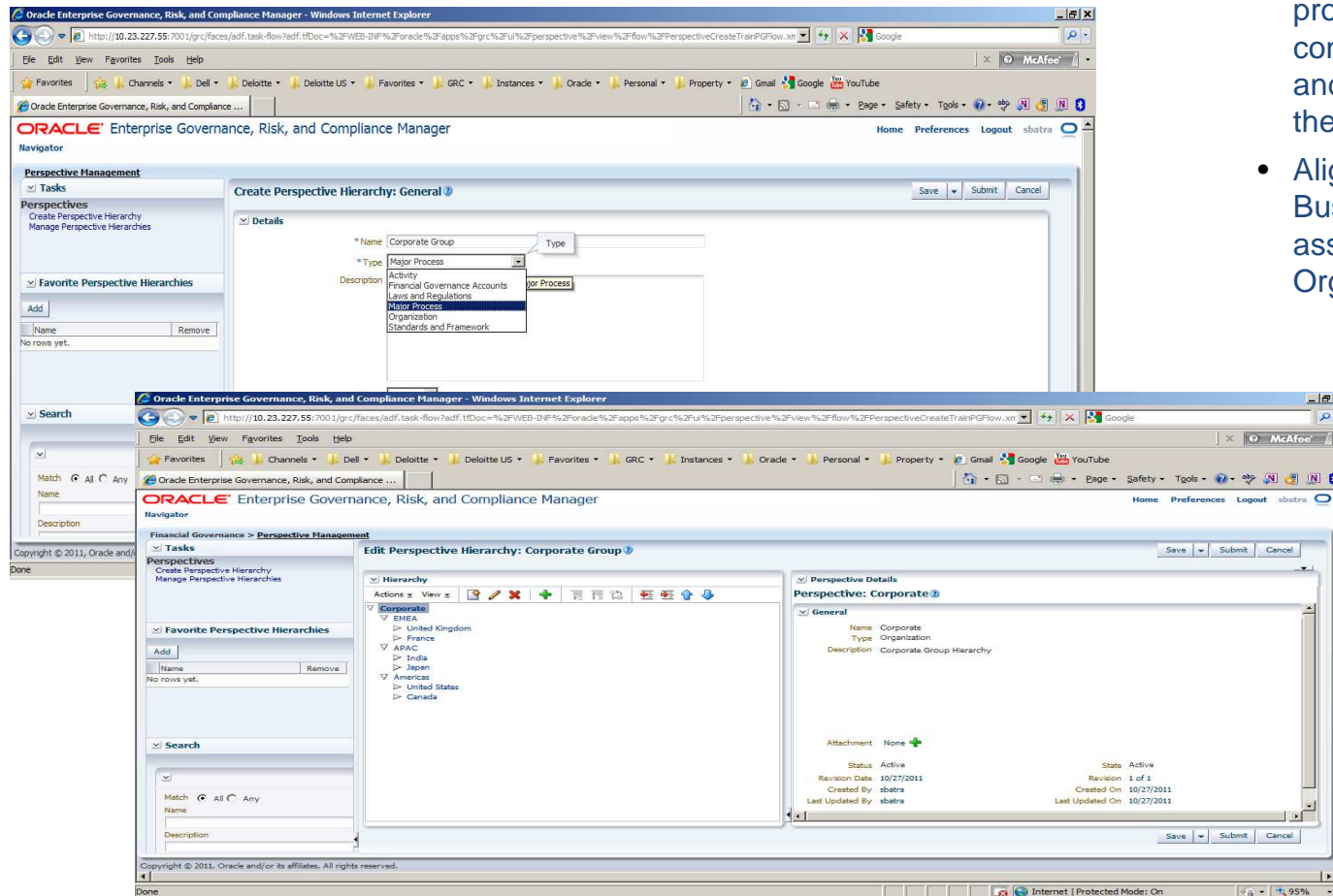
Geared towards one master library that is linked to multiple regulations:

- Organization / Perspectives
- Process (Base Object)
- Risks
- Controls
- Controls Test Plans
- Assertion
- Assessments
- Action Items
- Issues
- Remediation Plans
- Surveys
- Revision History
- Relevant Documentation
- Workflows - Review and Approval

GRC Manager functionality (cont.)

- Perspectives - Organizational Hierarchy

- Perspectives (Hierarchies) are used to provide business users access to processes, risk and/or controls based on their roles and responsibilities within the organization.
- Align Regulations, Policies, Business Processes and associated controls to Organization Structure



GRC Manager functionality (cont.)

- Assess and test

Management Assessment: Assessment - COBIT-A12-Acquire and Maintain Application Software

Organization: Corporate/Americas/North America/Boston
Process: COBIT-A12-Acquire and Maintain Application Software
Title: Assessment - COBIT-A12-Acquire and Maintain Application Software
State: Owner Assessment
ID: 099186
Release Date: 12/19/2007
Version: 1

Risk Information	Class	Control Information	Assess	Assessment Result	Release Date
A12-R01 Request for work not formally documented and/or tracked					12/19/2007
A12-R02 Project misdiagnosed and/or unauthorized					12/19/2007
Key	A12-R02-C03				12/19/2007

Process Evaluation: Test - COBIT-A12-Acquire and Maintain Application Software

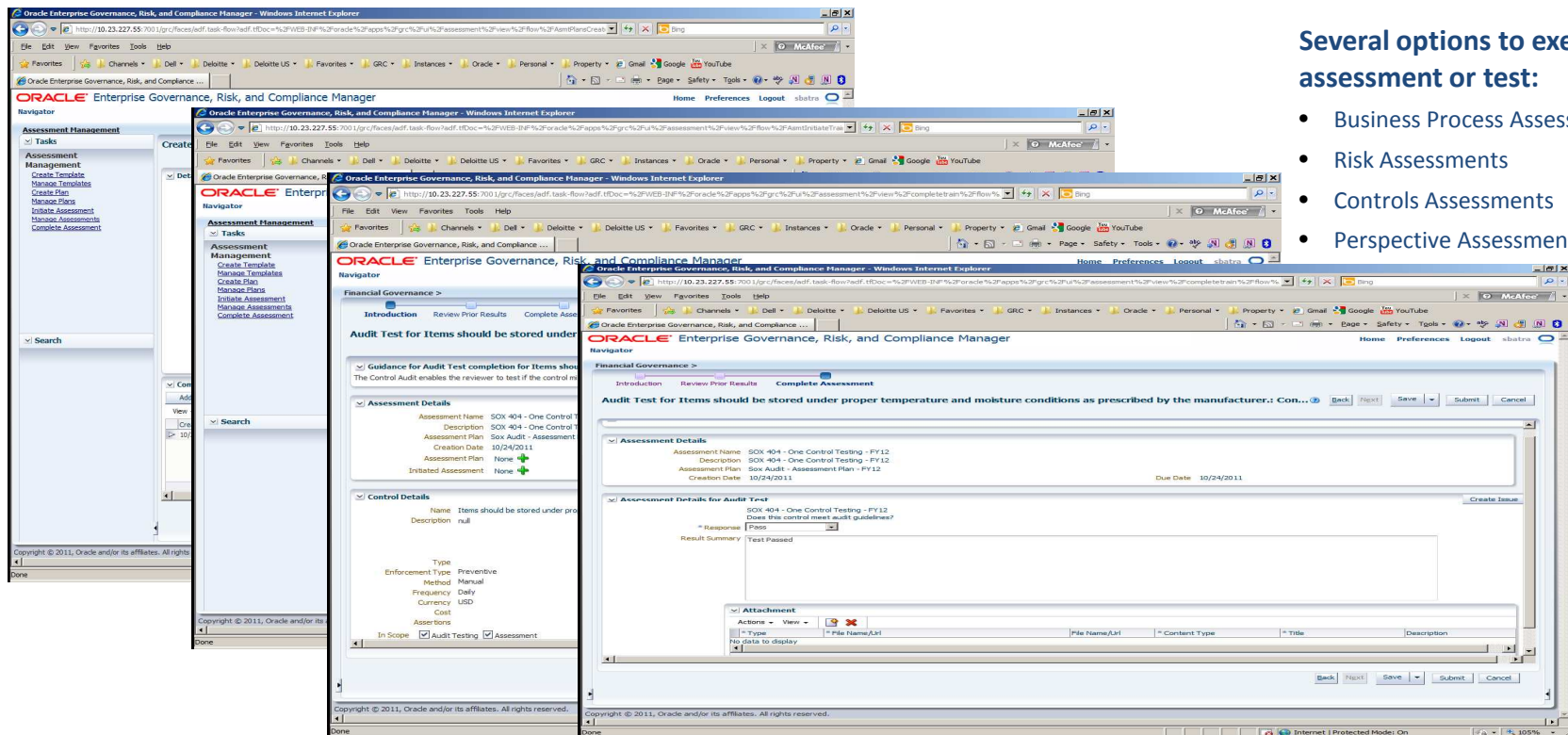
Organization: Corporate/Americas/North America/Boston
Process: COBIT-A12-Acquire and Maintain Application Software
Title: Test - COBIT-A12-Acquire and Maintain Application Software
State: Active Tests
ID: 099205
Release Date: 12/19/2007
Version: 1

Class	Title	Status	Doc ID	Revision	Type	Release Date
Test	Secondary	A12-R01-C01	000054	2	SOA_CTC	12/19/2007
Test	Secondary	A12-R02-C02	000057	2	SOA_CTC	12/19/2007
Test	Key	A12-R02-C03	000059	2	SOA_CTC	12/19/2007
Test	Secondary	A12-R02-C06	000061	2	SOA_CTC	12/19/2007
Test	Secondary	A12-R03-C04	000064	3	SOA_CTC	12/19/2007
Test	Secondary	A12-R03-C05	000066	2	SOA_CTC	12/19/2007
Test	Secondary	A12-R03-C12	000067	2	SOA_CTC	12/19/2007
Test	Key	A12-R03-C13	000068	2	SOA_CTC	12/19/2007
Test	Key	A12-R04-C07	000070	2	SOA_CTC	12/19/2007
Test	Key	A12-R05-C08	000072	2	SOA_CTC	12/19/2007
Test	Key	A12-R05-C15	000074	2	SOA_CTC	12/19/2007
Test	Secondary	A12-R06-C09	000077	2	SOA_CTC	12/19/2007
Test	Key	A12-R07-C10	000080	2	SOA_CTC	12/19/2007
Test	Secondary	A12-R08-C11	000083	2	SOA_CTC	12/19/2007
Test	Key	A12-R09-C14	000085	2	SOA_CTC	12/19/2007

Several options to execute an assessment or test:

- Business Process Assessment
- Business Process Test
- Test Plan Creation and Execution
- Ad/Hoc Test of Controls
- Survey
- Data Collection and Approval

GRC Manager functionality (cont.)



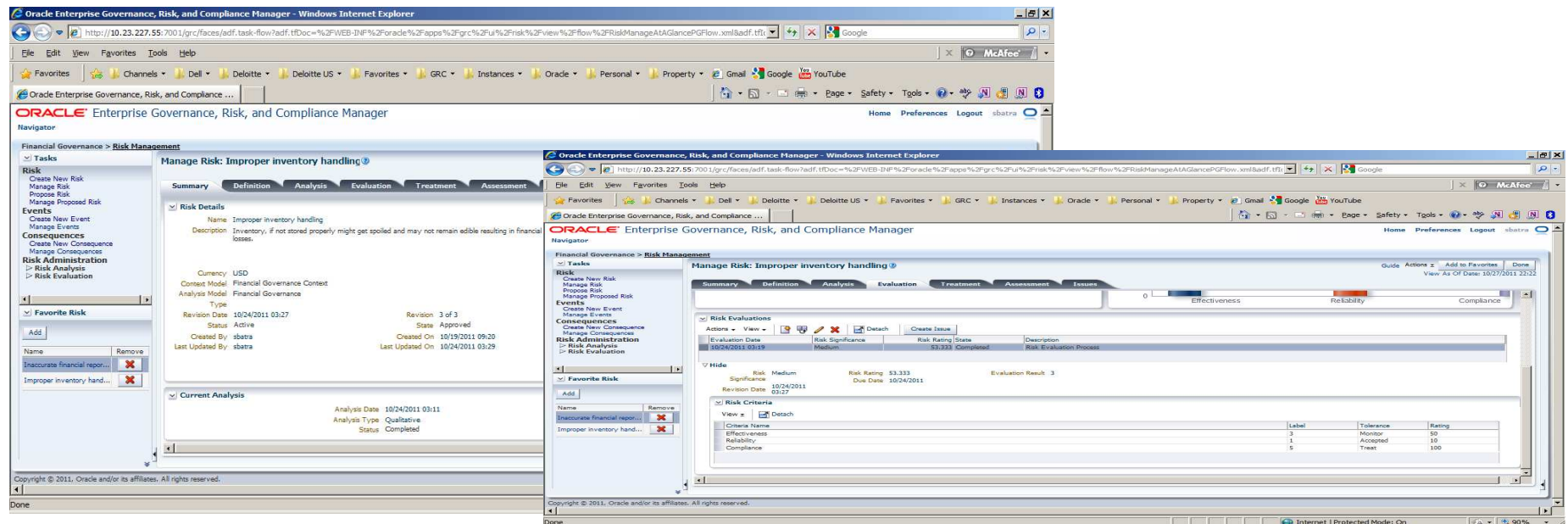
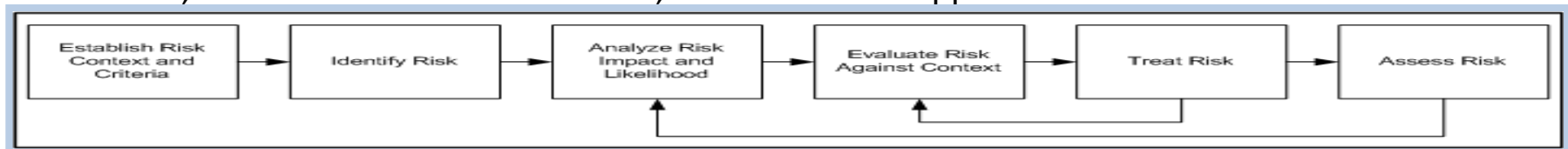
Several options to execute an assessment or test:

- Business Process Assessment
- Risk Assessments
- Controls Assessments
- Perspective Assessments

GRC Manager functionality (cont.)

- Risk Assessment

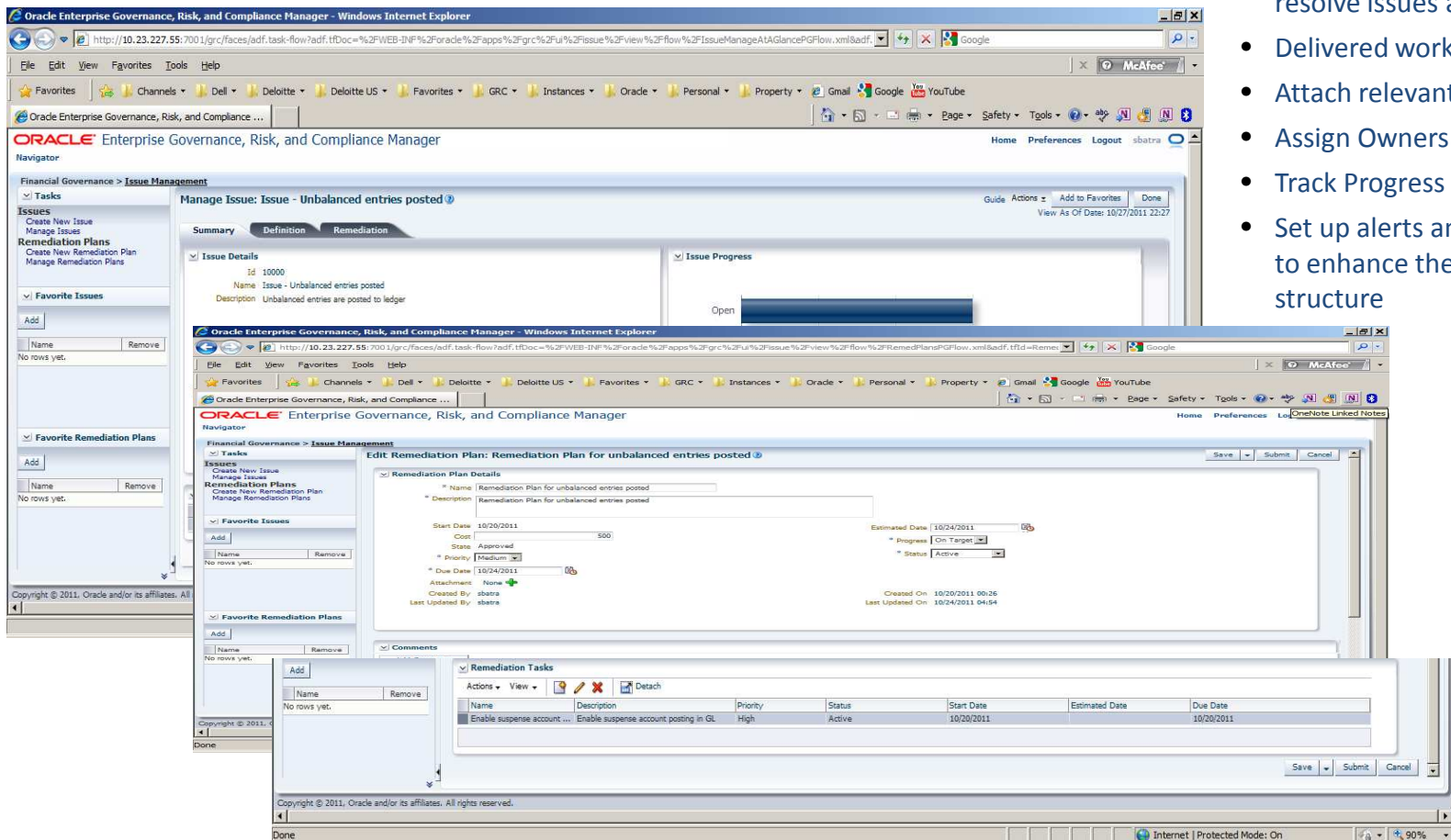
Risk Assessment entails determining the level of risk through risk analysis, risk evaluation based on the business context, devising the risk treatment strategy based on the cost-benefit analysis for risk & controls, create and initiate assessment, and review and approve assessments.



GRC Manager functionality (cont.)

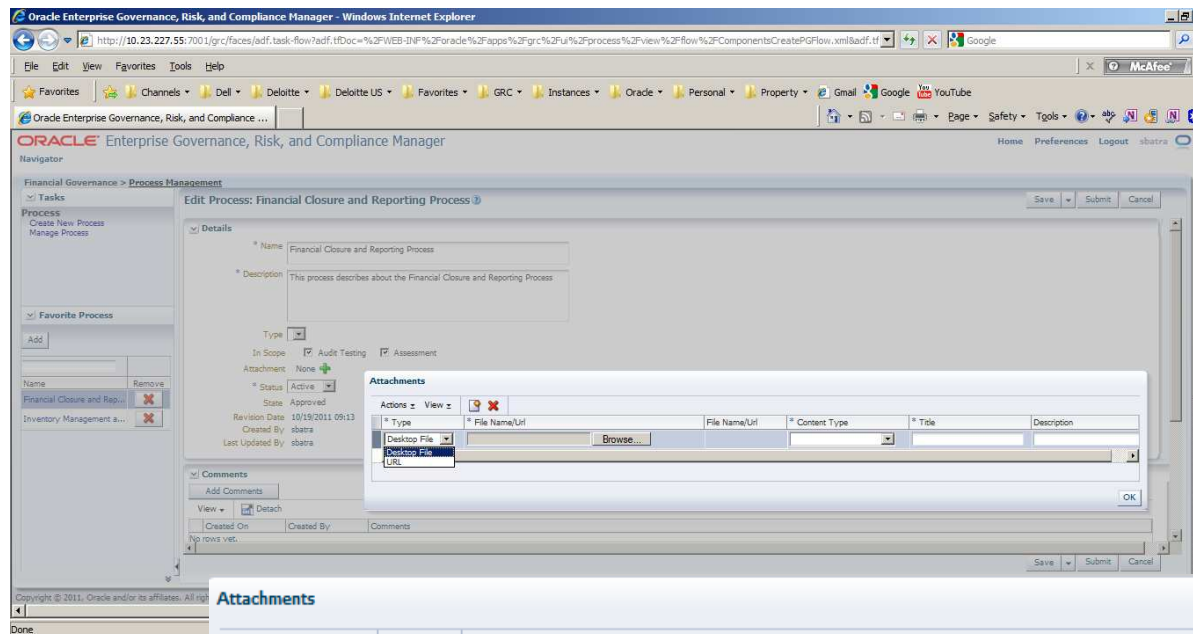
- Issue management and action items

- Document, address, and resolve issues and action items
- Delivered workflows for both
- Attach relevant documentation
- Assign Owners
- Track Progress
- Set up alerts and notifications to enhance the process structure



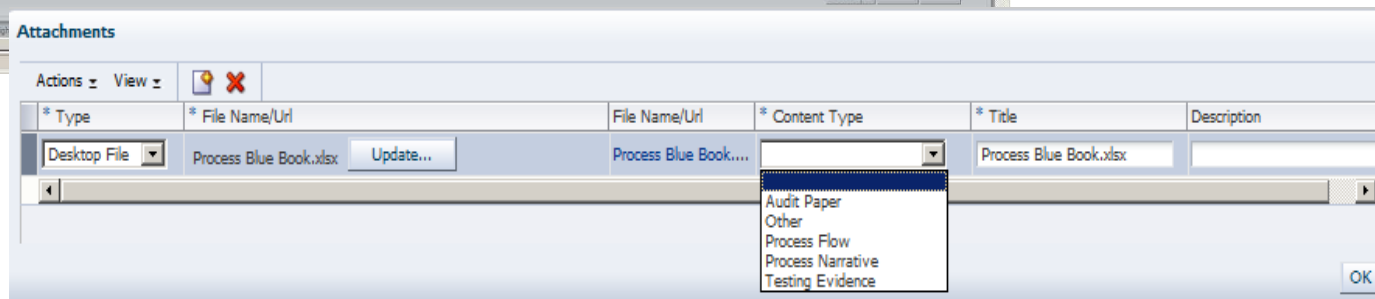
GRC Manager functionality (cont.)

- Document Storage and Management



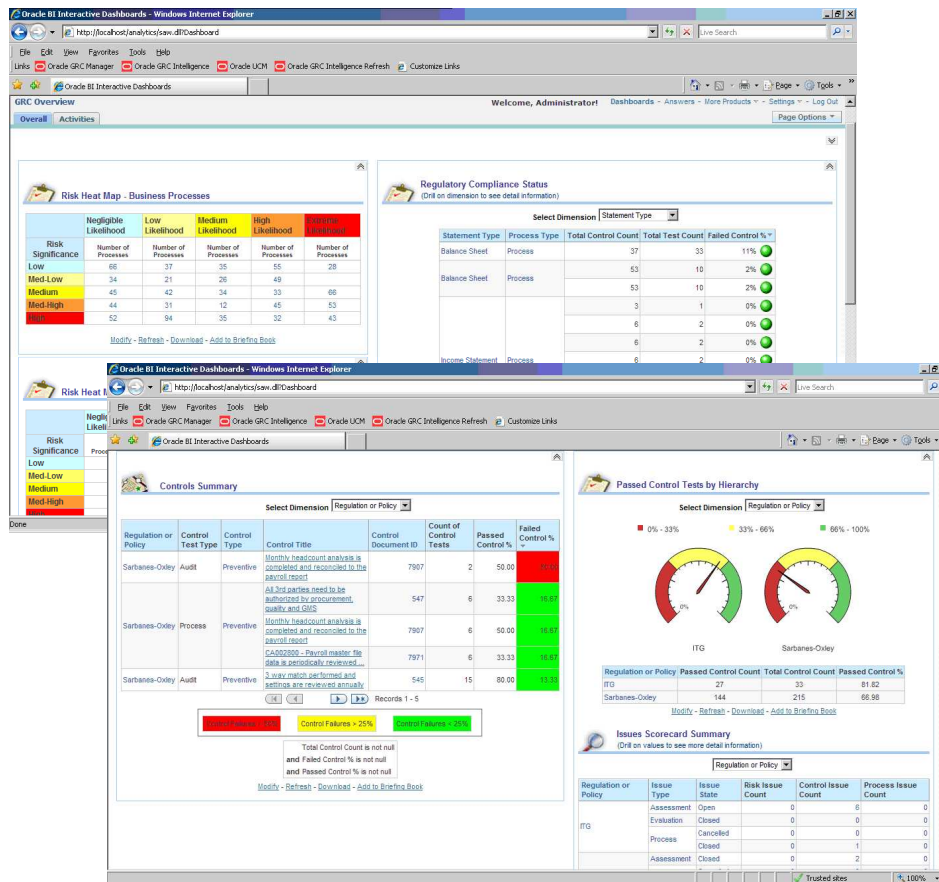
Several locations within application to store documentation such as:

- Process Flow Diagrams
- Process Narratives
- Test Results Documentation
- Test Instructions
- Issue/Action Item documentation
- Comments



GRC Intelligence functionality

- Certification and reporting



- Delivered Reports within GRC Manager application
- Prebuilt dashboards aggregate information from GRC sources
- Respond to KRI and issues
- Configure to meet your specific needs
- Based on Oracle Business Intelligence Enterprise Edition (OBIEE)
- User friendly reporting capability
- Create user and user group specific dashboards
- Use dashboard information to drill down to detail

GRC — Summary of benefits

- The Integrated risk and compliance management framework will present opportunities to consolidate functional activities currently performed
- Time and effort saved due to redundant activities can be used for other important initiatives within the governance groups

Cost reduction/avoidance

- Reduced number of controls through the creation of integrated requirements
- Reduced duplication of testing efforts
- Reduced last minute requests for information through automated compliance calendar functionality
- Reduced business fatigue from multiple, inconsistent assessment and reporting requirements through process consolidation
- Reduced reliance on spreadsheets which require significant manipulation to generate audience-specific reports through automated workflow execution

Operational efficiency

- Improved risk and compliance reporting consistency and quality with assessment standard metrics and criteria
- Improved control decisions through a risk-based business case methodology
- Improved visibility and practicality of identifying operating risks through risk rationalized control baselines linked to requirements
- Improved the ability to perform trending and analytics through standardized control baselines
- Improved business unit and internal audit ability to meet skill position requirements through business rules enabled, automated workflow system

The actual benefits realized will depend on how risk and compliance is managed in the organization.

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