

Process Control 2.5

Master Data

Applicable Releases:

SAP GRC Process Control 2.5

Topic Area:

GRC / Process Control

Capability:

GRC / Process Control

Version 2

October 2009

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1 Introduction

1.1 About this document

The purpose of this document is provide an overview of additional aspects around the master data objects of Process Control 2.5, to provide answers to common questions during the implementation and application phase of the product.

The clear focus of the document rests on the ABAP stack environment and is not venturing into questions pertaining to Business Intelligence, Access Control, Data Privacy or non-SAP application.

This document is not intended to supersede or replace provided SAP online documentation.

1.2 Target Audience

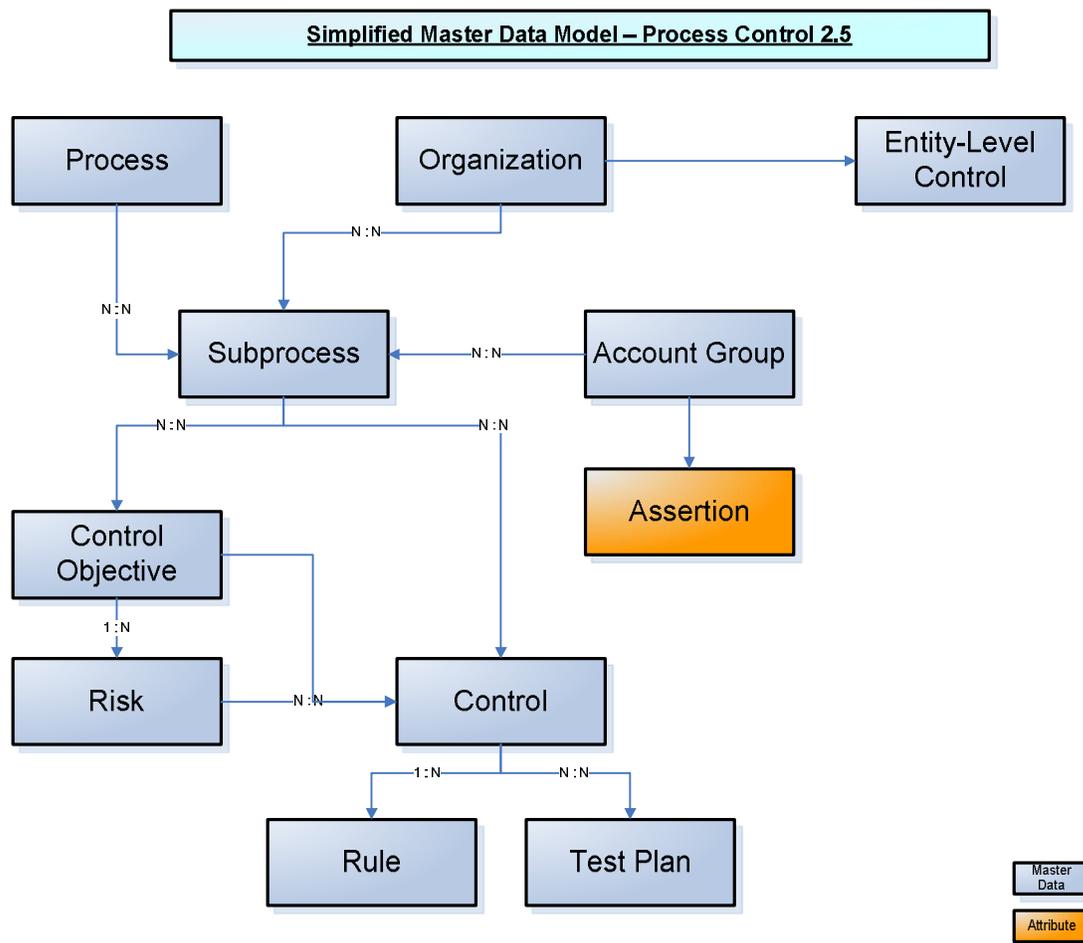
This document addresses the following groups:

- Client Project Resources
- Implementation Consultants

2 Process Control 2.5: Data Model

The intention of this document is not to provide an in depth overview of the data model of Process Control 2.5. Nonetheless, the simplified data model diagram below provides a reference for easy association of the most important master data objects and their respective relationships.

Although some of the dependencies will be established using the NWBC front-end, it is important to understand the object relationships before starting data conversion efforts.



Since the diagram represents only a simplified view, not all existing objects were included. The exclusion does not deliver an indication about the importance of those objects.

The table below provides additional object-related information to the master data objects of the GRC Process Control 2.5 application

Object	Object Purpose	Object Detail Information
Organization	<p>An organization represents a legal entity or any other company, division, geographic, or line of business that is subject to an evaluation and/or sign-off.</p>	<p>All organization objects are maintained within a dedicated hierarchy, which exists separately from the Central Process Hierarchy and Control Objective / Risk Hierarchy.</p>
Process	<p>A Process represents a set of business activities relating to a specific function in an organization and is an element within the Process Hierarchy.</p> <p>It is a preferred practice to use your scoping results as a basis for determining the processes to include your Process Hierarchy.</p>	<p>Processes and Subprocesses are maintained within the same central hierarchy. Central Process elements are not dependent upon organizations.</p>
Subprocess	<p>Subprocesses represent subsets of activities within a business process. They are always tied to at least one central parent process since a central subprocess can only be created under a specific process within the Central Process hierarchy.</p> <p>It is preferred practice to use your control / risk matrix as a guide for determining the subprocesses to include in your Central Process hierarchy.</p>	<p>A Subprocess can be linked to multiple Organizations (via reference or copy functions) and to multiple Control Objectives/Risk pairs.</p> <p>A Process may contain multiple Subprocesses.</p>
Control	<p>A Control represents an activity within a subprocess that addresses a control objective or associated risk. It has a direct link to the following objects:</p> <ul style="list-style-type: none"> • Subprocess • Control Objective/Risk pair • Test Objects: <ul style="list-style-type: none"> ○ Rule ○ Test Plan ○ Survey <p>It is a preferred practice to use your control / risk matrix as a guide to determining which controls to use for the master data set-up.</p>	<p>A Control always belongs to a single Subprocess. However, a Control can be assigned to multiple Subprocesses via referencing or shared service functionality.</p>

Object	Object Purpose	Object Detail Information
Control Objective	<p>The Control Objective represents the purpose of an activity or a control based on the associated risks.</p> <p>It is preferred practice to use your control / risk matrix as a guide to determining the control objective to set up as master data in PC2.5.</p>	<p>A Control Objective can have one or more risks assigned to it.</p>
Risk	<p>Main entity in the central Risk catalog.</p> <p>It is preferred practice to use your control / risk matrix as a guide in determining risks to set up as master data in PC2.5.</p>	<p>A Risk always has one parent Control Objective. Thus, it is not possible to link a Risk to more than one Control Objective.</p> <p>A Control Objective/Risk pair can be linked to more than one Control or Subprocess.</p>
Account Group	<p>Account groups (or significant accounts) are the reporting account elements in the financial statements.</p> <p>It is preferred practice to use the significant accounts identified in the risk assessment and scoping process as outlined in AS5.</p>	<p>Account Groups can be structured in a hierarchical way.</p> <p>However, it is not a requirement to have such a hierarchy and therefore possible to create all account groups on the same layer.</p>
Entity-Level Control Group (ELCG)	<p>An Entity-Level Control Group (ELCG) represents a grouping of entity-level controls (ELCs) and is a hierarchical parent layer for the Entity-Level Control.</p>	<p>Entity-Level Control Groups can form a hierarchy in itself. However, the Entity-Level Control represents a single layer.</p>
Entity-Level Control (ELC)	<p>An ELC addresses an entity-level risk that has a pervasive impact on the organization.</p> <p>It is a preferred practice to use ELC to represent organization-wide compliance controls (e.g., policy-related surveys), sometimes referred to as Tone At The Top.</p>	<p>Each Entity-Level Control can only be associated with one ELCG.</p>

Test Plan	<p>The test plan object exists as a flat structure and is independent of any other object.</p> <p>It is preferred practice to leverage automated testing provided in PC 2.5 to reduce manual workload.</p>	<p>The test plan object is a collection of steps and tests to be executed during manual testing of a control. A test plan will be linked to a control within the master data of the control as attribute.</p>
Rule	<p>A rule is the link between the delivered automated control program and the subprocess / control specific parameters or criteria.</p>	<p>A rule is the instance of the automated control script. The rule contains the value and threshold definition for each rule criterion to which it links.</p> <p>Rule criteria are attributes to a rule and include control-specific selection criteria for executing a particular script. The deficiency indicator parameters are also maintained as part of the rule criteria.</p>
Script	<p>A script is an automated control program in the back-end ERP system.</p>	<p>SAP delivered rule scripts for automated control to be executed in a SAP backend have the script type GRC.</p> <p>The utilization of SAP Query requires the creation of corresponding custom Scripts.</p> <p>Custom ABAP cannot be executed via Scripts.</p>
Script Criteria	<p>Program Parameters to be used to execute an automated control program in the backend system.</p>	<p>No additional selection parameters are possible for pre-delivered automated control programs.</p>
Organization-Level System Parameter (OLSP)	<p>OLSPs are maintained for a set of organization structures and are associated as part of the organization master data.</p> <p>The OLSPs allow you to assign systems and system-specific organization parameters at the organizational level, rather than at the rule level. This avoids having to maintain the values within each rule.</p>	<p>OLSP can only comprise values for the following 4 SAP objects:</p> <ul style="list-style-type: none"> Company Code Plant Purchase Organization Sales Organization <p>The addition / utilization of other objects do not have any effect to the execution of controls.</p>

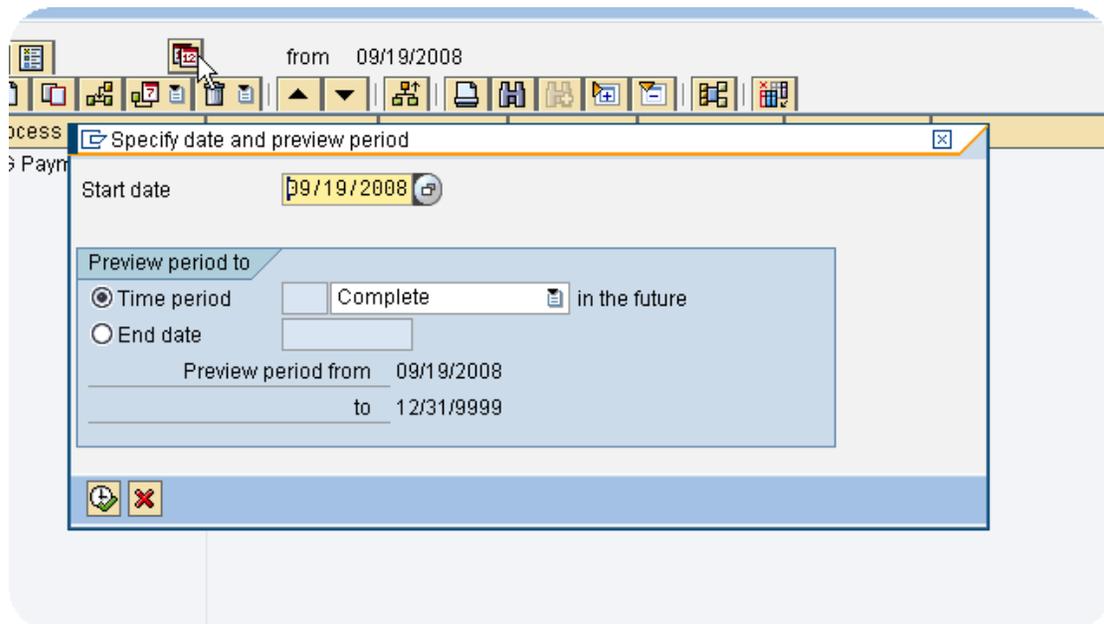
Question	<p>A Question is an entry in the question library and constitutes the data elements or building blocks for a survey.</p> <p>It is a preferred practice to keep the contents of the question as neutral as possible to allow questions to be used with a variety of controls and in a variety of surveys to reduce the number of questions to be maintained in the library.</p>	A question can be used in multiple surveys in parallel.
Survey	A Survey is an entry in the survey library	A survey is evaluation-type-specific and can comprise multiple questions.

3 Process Control 2.5: Master Data

3.1 Time Dependency Concept in Process Control

When working with master data, it is important to select the correct timeframe, as all objects in Process Control are time dependent. It is a preferred practice that during initial implementation you create objects as of the beginning of the compliance reporting period, so the objects will be available in reports for the entire period. Thereafter, you should use the date that the object is created or implemented. For example, during initial load you may wish to have your organizations, account hierarchy, process hierarchy and entity-level control hierarchy objects all begin as of 01/01/200X. Thereafter, you may acquire a company as of 09/30/200X and add organizations and new processes as of that date.

The timeframe is set in the Process Control back end in GRPC_STR_CHANGE using the icon indicated below which controls both the default Valid From date and the Assigned As Of Date:



While working with master data in the NWBC, the timeframe can be changed at the top of most tasks such as the area in the screenshot below. Note that if you change the period and/or year it is important to click "Go" to put the new timeframe into effect and to retrieve the relevant objects.



Once you set the timeframe in the NWBC, if you close and open a session the timeframe will remain the same until you change it. Any sessions you have open while you change the timeframe will not change until you close and reopen the session.

3.2 Global Versus Local Master Data

Master Data for Process Control 2.5 can be categorized into two general groups. Those groups are global master data and local organization-dependent master data.

It is important to understand that all organization-dependent master data objects exist as part of the global master data. The localization of an object is driven by the temporal association to an organization.

The creation of all master data objects within the global master data catalog / hierarchies is the base upon which all subsequent activities depend to establish master data objects for the respective organization-dependent organizations.

The subprocesses defined in the central process catalog do not automatically apply to all organizations across the hierarchy. This is because each organization can have a process flow that is different from the one defined centrally. You decide which subprocesses are relevant for an organization during the scoping phase. As organization owner, you must select the relevant processes for an organization from the central process catalog (with or without the corresponding controls).

The subprocesses are assigned as either referenced or copied to the organizations. Only subsequent does the subprocess become relevant for the organization for assessments and tests.

- Selection of the assignment method based on business intent.
 - *Copy* (Decentralized with controls proposed) – to copy a selected subprocess, including assigned controls. You can later edit the local subprocess and controls.
 - *Reference (Centralized)* – to reference to a selected subprocess and controls in the central catalog. You will not be able to locally edit the referenced subprocess and controls since these remain as central objects.
 - Subprocesses offered as Shared Services must be assigned as Reference.
- *Assign Without Controls* (Decentralized with no controls proposed) – to assign a subprocess only excluding associated controls. This presumes that the organization will create and maintain its own controls independently from the central catalog.

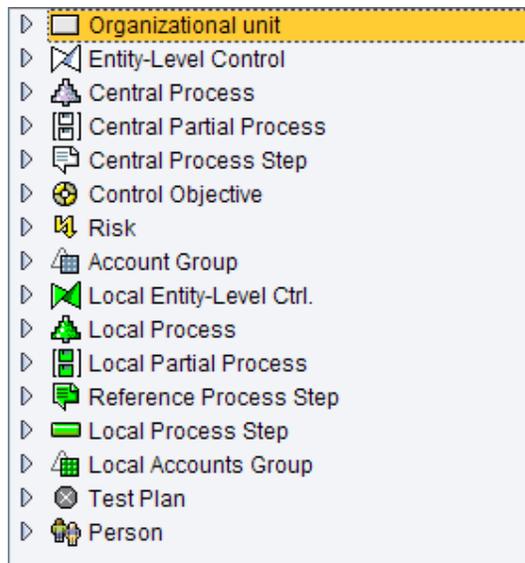
The actions usually taken are:

1. Assign subprocesses out of the central process catalog to organization
2. All controls pertaining to the assigned subprocess are also now linked to the organization
3. Once assigned locally, control-rule assignments can be completed to enable automated testing and monitoring. The control-rule assignment can be manual via the NWBC, or during the data load process.
4. The organization accepts the centrally-defined entity-level controls and the system creates entries as Organization-dependent Entity-level Controls
5. Role owners are assigned for processes, subprocesses, controls and testers for each organization.

Please refer to the table below for an overview of master data objects that are associated with those two layers. All listed master data objects and their relationships are time dependent. That time dependency provides high flexibility to address the need to associate master data objects that can be localized for a period of time.

Object Name	Global Master Data	Organization-dependent Master Data
Organization	X	
Entity-level Control	X	X
Process	X	X
Subprocess	X	X
Control Objective	X	
Risk	X	
Account Group	X	
Test Plan	X	
Person	X	

Global master data is referred to as “central” master data in the PC 2.5 back-end. For simplification purposes and to align the explanation with the system terminology, the subsequent outline uses the expression “central” to refer to global master data. In the screen shot below, the icons on the left side are color coded, white/global and green/local.



The maintenance of central master data should be performed in the NWBC client (front-end) after the initial data loads. Despite the fact that master data can also be maintained directly in the back-end, it is highly advisable to maintain master data using NWBC when possible because of the additional validation.

Since organization-dependent master data reflects association to organizations, the creation and maintenance of organization-dependent master data is performed automatically in the background once assigned by the organization owner. That creation is driven by the association of objects in the NWBC and localization entries can then be completed.

Those dependencies are illustrated in the example below:

In the mentioned example an organization-dependent subprocess and organization-dependent control is being created (please see screen shot sequence below for illustration purposes).

The Process “18_SPDA_Process” and associated subprocess “18_SPDA_Subprocess 2” have been created in the system.

Central Process Hierarchy	ID	Valid from	Valid to	Assigned as...	Assigned until
18_SPDA_Process	PK 50011744	01.01.2007	31.12.2010		
18_SPDA_Subprocess	PL 50011745	01.01.2007	31.12.2010	01.01.2007	31.12.2010
18_SPDA_Subprocess 2	PL 50013006	01.01.2007	31.12.2010	01.01.2007	31.12.2010
18_C_OBJ_SPDA	PM 50011766	01.01.2007	31.12.2010	01.01.2007	31.12.2010
18_SPDA_Control	P5 50013169	01.01.2007	31.12.2010	01.01.2007	31.12.2010
18_SPDA_Subprocess 3	PL 50017920	01.01.2008	31.12.2010	01.01.2008	31.12.2010

As next step, the subprocess (18_SPDA_Subprocess_2) has been assigned to five different organizations. Each assignment represents the validity of the subprocess to the organization for a given period of time (as depicted below). It is a common practice to assign the subprocess with an unlimited duration. If a subprocess becomes obsolete, a subsequent delimitation will be executed.

Result

Expand All Collapse All Print or Export

Hierarchy

- 18_SPDA Level 02 - Controls Org 01
 - 18_SPDA_Process
 - 18_SPDA_Subprocess 2
- 18_SPDA Level 02 - Controls Org 02
 - 18_SPDA_Process
 - 18_SPDA_Subprocess 2
- 18_SPDA Level 02 - Controls Org 03
 - 18_SPDA_Process
 - 18_SPDA_Subprocess 2
- 18_Level 3 - Org-Unit 02
 - 18_SPDA_Process
 - 18_SPDA_Subprocess 2
- 18_Level 2 - Org-Unit 02
 - 18_SPDA_Process
 - 18_SPDA_Subprocess 2

Each of those associations creates an organization-dependent subprocess object in the PC 2.5 back-end. The example below shows the entry for the organization-dependent process master data. Those objects are referred to as “local master data.”

Find by

- Organizational unit
- Entity-Level Control
- Central Process
- Central Partial Process
- Central Process Step
- Control Objective
- Risk
- Account Group
- Local Entity-Level Ctrl.
- Local Process

Search Term

Hit list

Existen.	Name	ID	Valid from	Valid to
	18_SPDA_Process	P0 50013010	01.01.2007	31.12.2010
	18_SPDA_Process	P0 50013012	01.01.2007	31.12.2010
	18_SPDA_Process	P0 50013205	01.01.2007	31.12.2010
	18_SPDA_Process	P0 50016454	01.01.2008	31.12.2010
	18_SPDA_Process	P0 50017924	01.01.2008	31.12.2010

The drill-down into a selected item provides the inside into the relationship established by the system.

Existen.	Name	ID	Valid from	Valid to
	18_SPDA_Process	P0 50013010	01.01.2007	31.12.2010
	18_SPDA_Process	P0 50013012	01.01.2007	31.12.2010
	18_SPDA_Process	P0 50013205	01.01.2007	31.12.2010
	18_SPDA_Process	P0 50016454	01.01.2008	31.12.2010
	18_SPDA_Process	P0 50017924	01.01.2008	31.12.2010

ID	Valid from	Valid to	Assigned as..	Assigned until
P0 50013010	01.01.2007	31.12.2010		
O 50011733	01.01.2007	31.12.2010	01.01.2007	31.12.2010
O 50011743	01.01.2007	31.12.2010	01.01.2007	31.12.2010

The associated organization-dependent subprocess is also created automatically based upon the established object relationship.

Existen.	Name	ID	Valid from	Valid to
	18_SPDA_Subprocess	P1 50013214	01.01.2007	31.12.2010
	18_SPDA_Subprocess	P1 50016453	01.01.2008	31.12.2010
	18_SPDA_Subprocess	P1 50016455	01.01.2008	31.12.2010
	18_SPDA_Subprocess	P1 50017921	01.01.2008	31.12.2010
	18_SPDA_Subprocess	P1 50017923	01.01.2008	31.12.2010

The same entry creation is valid for all organization-dependent master data objects illustrated in the overview table. Changes to the validity period do not lead to the creation of additional organization-dependent master data objects, but rather impact the validity period directly.

It is strongly recommended to perform such validity period changes through the NWBC front-end.

3.3 What Are Required Fields for Master Data?

Depending on the functionality to be used in Process Control 2.5, different subsets of fields are required. Those requirements have an impact to the initial upload as well as for on-going maintenance.

The master data requirements to be considered during the data load in chapter 5.

Based upon that fact that selected functionality drives the need for specific master data, the section is structured by major functionality sets.

Each mandatory field is signified by a small red star that is displayed at the right hand side of the respective field name.

The screenshot shows the SAP Central Control configuration interface for a 'BWXT - SAP Standard Report'. The form is titled 'Central Control: BWXT - SAP Standard Report' and includes the following fields and options:

- Parent Subprocess:** BWXT - Sales Order Management
- ID:** 50003686
- Timeframe:** Year 2008
- Effective Date:** (empty)
- Buttons:** Save, Cancel
- Tabs:** General, Objectives & Risks, Account Groups, Attachments and Links
- Name:** * BWXT - SAP Standard Report (marked with a red star and a red arrow)
- Description:** BWXT - SAP Standard Report
- Valid from:** * 01/01/2008 (marked with a red star)
- Valid to:** * 12/31/9999 (marked with a red star)
- Trigger:** * Event / Date (marked with a red star)
- Control or Process Step:** Control / Process Step
- Operation Frequency:** (dropdown)
- To Be Tested:** Yes / No
- Test Automation:** Automated / Manual / Semi-Automated
- Testing Technique:** (dropdown)
- Input:** (dropdown)
- Output:** (dropdown)
- Significance:** (dropdown)
- Control Automation:** * Automated / Manual / Semi-Automated (marked with a red star)
- Purpose:** * Detective / Preventive (marked with a red star)
- Nature:** (dropdown)
- Allow Referencing:** (checkbox)
- Control Relevance:** Control Activities, Control Environment, Information and Communication, Monitoring, Fraud Prevention and Detection, Risk Assessment
- Custom CM:** none
- Custom DM:** (text field)
- Custom NF:** (text field)

4 Shared Services and Referenced Controls

It is often difficult to understand the effectiveness of internal controls within a business cycle without considering the impact of controls that cross organizational and process boundaries. In fact, often not all control objectives/risks will be met / mitigated by controls within a given subprocess without relying upon controls existing in another subprocess or organization. There are two scenarios available in PC to address this requirement:

4.1 Shared Services

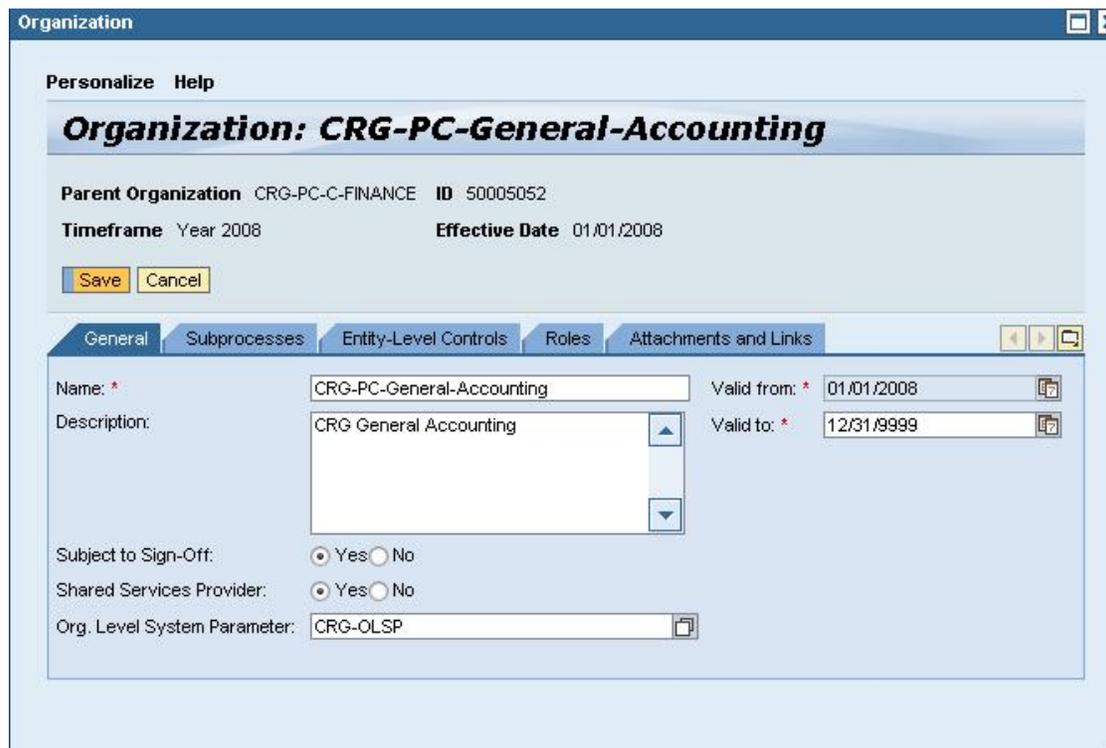
Some companies have organizations whose purpose is to perform services for other organizations within the company. Those organizations are understood as “shared services”. The controls within the shared service organization, with related control objectives and risks, are shared among potentially many organizations.

However they are actually performed, assessed and tested within the shared services organization.

An example of this would be a company that has shared services for accounts payable processing. That is, they have a centralized processing center or entity that performs the accounts payable processing for several organizations within the corporation. All control objectives and risks are maintained relative to subprocesses within the shared services organization. It is also very common to have shared services related to the IT and HR functions.

These controls will be referred to as “Shared Service” controls.

Organizations designated as a shared service provider should be maintained during the organization setup as shown below:



Organization

Personalize Help

Organization: CRG-PC-General-Accounting

Parent Organization CRG-PC-C-FINANCE ID 50005052

Timeframe Year 2008 Effective Date 01./01./2008

Save Cancel

General Subprocesses Entity-Level Controls Roles Attachments and Links

Name: * CRG-PC-General-Accounting Valid from: * 01./01./2008

Description: CRG General Accounting Valid to: * 12/31/9999

Subject to Sign-Off: Yes No

Shared Services Provider: Yes No

Org. Level System Parameter: CRG-OLSP

During the subprocess assignments, organizations can choose to select or not select the shared service when taking the subprocess to the local level. If the organization does take the shared service subprocess, they will not conduct assessments or tests, but will use the results reported by the shared service to satisfy their compliance requirements in reporting.

Subprocesses Assignment

Personalize Help

Assign Subprocesses to 00-TFG_HQ

1 Select Subprocesses 2 **Shared Services** 3 Assignment Method 4 Review 5 Confirmation

Timeframe Year 2008 Effective Date 01/01/2008

Previous Next Finish Cancel

The following Subprocesses are offered by Shared Service Providers. Please select if you would like to use the shared services.

Subprocesses Offered by Shared Services Providers			
Subprocess	Process	Description	Shared Services Provider
00- Cash Disbursements	00- Accounts Payable	00- Cash Disbursements	Do not use Shared Services Do not use Shared Services 00-TFG_US_FIN

4.2 Referenced Controls

Any given control in a subprocess may satisfy control objectives and mitigate risks in other subprocess, process and/or organization.

For example, a control related to timely preparation and review of bank statements might exist within the Treasury or Cash Management subprocess, but the control might also satisfy control objectives and mitigate risks within the AP Payments and AR Cash Receipts subprocesses that may reside in different organizations.

These controls will be referred to as "Referenced" controls.

A given organization may reference this control that resides in another subprocess, process and/or organization to mitigate its own associated risk.

At the time a control is set up a decision is made to allow referencing, by selecting "allow referencing" button on the bottom left of the screenshot below:

Central Control: 00-01 Positive payment used for checks

Parent Subprocess: 00- Cash Disbursements ID: 14000001
Timeframe: Year 2008 Effective Date: 01/01/2008

Save Cancel

General Objectives & Risks Account Groups Attachments and Links

Name: * 00-01 Positive payment used for checks Valid from: * 01/01/2007

Description: 00- A positive payment system is used for checks. A daily file is uploaded to the bank to verify against payments Valid to: * 12/31/9999

Trigger: * Event Date

Control or Process Step: Control Process Step

Operation Frequency: Quarterly

To Be Tested: Yes No

Significance: Key Control

Test Automation: Automated Manual Semi-Automated

Control Automation: * Automated Manual Semi-Automated

Testing Technique: Observation of control corroborated by inquiry

Purpose: * Detective Preventive

Test Plan: 00-TP18

Nature: Reconciliation

Input:

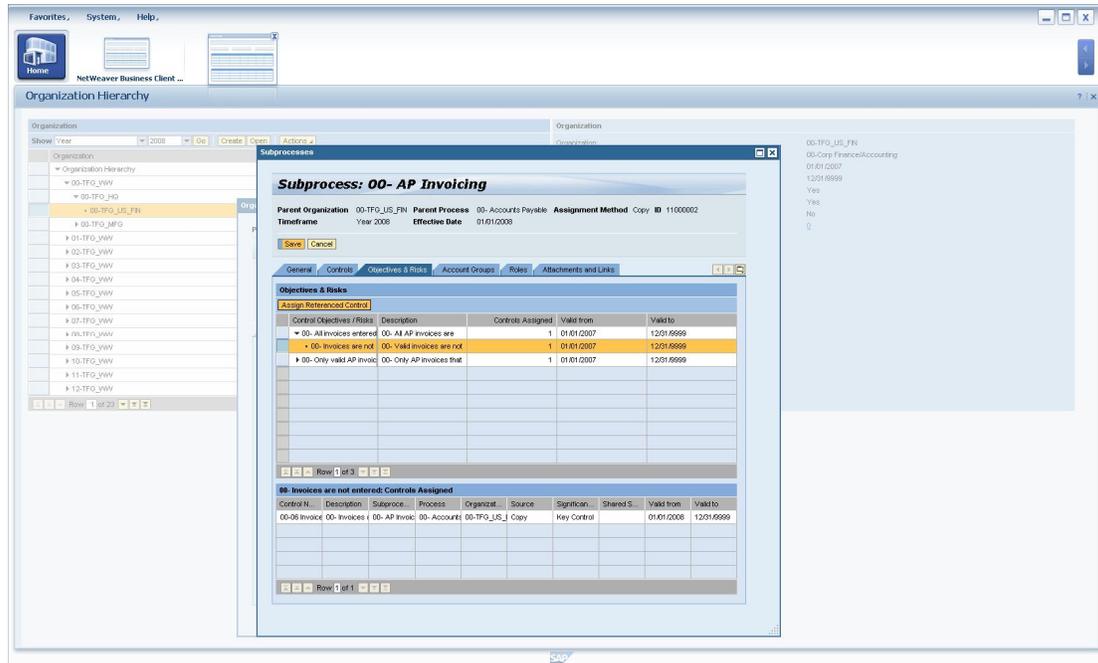
Allow Referencing:

Control Relevance:

Output:

- Control Activities
- Control Environment
- Information and Communication
- Monitoring
- Fraud Prevention and Detection
- Risk Assessment

An organization that wants to reference a control does so by selecting the control and assigning it to a subprocess they have assigned to the organization using "reference" rather than "copy". See the screen shot below illustrating selection of a control to be referenced:



Evaluation results of a referenced control will reflect in the evaluation results of the organization that referenced that control. Thus, in both cases mentioned above, customers avoid redundant documentation, assessment and testing while still enabling a subprocess and/or organization to access documentation and testing results of the shared service or referenced controls upon which they rely. This enables them to present and report their Sarbanes-Oxley compliance in its totality.

5 Master Data and Reporting in Process Control 2.5

5.1 What fields drive reporting?

Master Data Reports			
Report Name	Selection Fields	Standard Content Fields	Report Purpose
Control Objective - Risk Coverage	a) Period b) Year c) Organization d) Process	a) Subprocess b) Control Objective c) Risk d) Control	<p>This is a tabular report showing the process and risk matrix by organization, with associated control evaluation ratings.</p> <p>This report will help you validate if every control objective and risk pair is tested via a control. The report also provides visibility into the risk coverage.</p>
Financial Assertions Coverage	a) Period b) Year c) Organization	a) Organization b) Subprocess c) Account Group d) FS Assertion e) Control	<p>This report provides visibility into the financial assertion coverage for a given organization.</p> <p>This report shows whether or not a control has been assigned to a given account group / assertion combination.</p>
Organization and Process Structure	a) Period b) Year c) Organization d) Process e) Control	a) Hierarchy b) Owner c) Significance	<p>The report shows a hierarchical view of organizations and related processes, subprocesses, controls and related control owners for the specified organization.</p>
Entity-Level Control Structure	a) Period b) Year c) Organization	a) Hierarchy b) Owner	<p>This is a hierarchical report that shows the entity-level control structure and related owners.</p>
Test Plan by Control	a) Period b) Year c) Organization d) Process e) Control	a) Custom Date b) Subprocess c) Control d) Owner e) Significance f) To Be Tested	<p>This report provides visibility into the test plans that have been assigned to specific controls in the process catalog.</p> <p>To access this report, you must have a role with the task "DISP_REPT".</p>

Authorization Analysis Reports			
Report Name	Selection Fields	Standard Content Fields	Report Purpose
Person Authorization Analysis	<ul style="list-style-type: none"> a) Period b) Year c) Person Name d) User Last Name e) User Id 	<ul style="list-style-type: none"> a) User ID b) User Name c) Role d) Role Level e) Object f) Object Type g) Organization h) Task i) Minimum Level j) One Role One 	<p>This report shows the role / role level that have been assigned for the user/s selected.</p> <p>This report is useful to an Internal Controls Manager or Audit Manager for evaluating the roles assigned to specific user/s at a corporate or organizational level.</p> <p>To access this report, you must have a role with the task "DISP_SCREP".</p>
Role Authorization Analysis	<ul style="list-style-type: none"> a) Period b) Year c) Role ID d) Role e) Role Level 	<ul style="list-style-type: none"> a) Object b) Object Type c) Organization d) Role e) Role Level f) Person g) Task h) Minimum Level i) One Role One 	<p>This report provides inside the tasks that are assigned to a particular role.</p> <p>This report is useful to an Internal Controls Manager or Audit Manager for evaluating which tasks are assigned to particular roles at a corporate or organizational level.</p> <p>To access this report, you must have a role with the task "DISP_SCREP".</p>
Task Authorization Analysis	<ul style="list-style-type: none"> a) Period b) Year c) Task ID d) Task 	<ul style="list-style-type: none"> a) Role b) Role Level c) Task d) Object e) Object Type f) Organization g) Person 	<p>This report shows which roles a particular task is assigned to.</p> <p>This report is useful to an Internal Controls Manager or Audit Manager for evaluating which roles at a given level has a particular task.</p> <p>To access this report, you must have a role with the task "DISP_SCREP".</p>

Evaluation Reports			
Report Name	Selection Fields	Standard Content Fields	Report Purpose
Evaluations by Organization	a) Period b) Year c) Organization d) Rating Type e) Process f) Rating g) Control	a) Hierarchy b) Rating c) Owner d) Significance e) Subprocess Design Rating f) Control Design Rating	This report provides an overview about the overall rating from the assessments and evaluations for selected organizations in a given time period. To access this report, you must have a role with the DISP_REPT task assigned.
Entity-Level Control Assessments	a) Period b) Year c) Organization d) Rating Type e) Rating	a) Organization b) ELC Group Description c) Entity Level Control d) ELC Assessment Rating	This is a tabular report showing the complete list of entity-level controls and their assessment status. To access this report, you must have a role with the DISP_REPT task assigned.
Entity-Level Control Assessments by Organization	a) Period b) Year c) Organization d) Rating Type e) Rating	a) Hierarchy b) Rating c) ELC Assessment Status d) ELC Assessment Rating e) Issues – ELC Assessment f) Remediation Plans – ELC Assessment	This is a hierarchical report that shows the evaluation results of ELCs for a particular organization for a specified period of time. It contains the same information as the Entity-Level Control Assessments report, but in a hierarchical format. To access this report, you must have a role with the DISP_REPT task assigned.
Subprocess Design Assessments	a) Period b) Year c) Organization d) Rating Type e) Process f) Rating	a) Organization b) Process c) Subprocess d) Subprocess Design Rating	This report shows the subprocess design assessment results for the specified subprocesses and organization. To access this report, you must have a role with the DISP_REPT task assigned.
Control Ratings	a) Period b) Year c) Organization d) Rating Type e) Process f) Rating g) Control	a) Organization b) Process c) Subprocess d) Control e) Control Design Rating f) Self Assessment Rating	This tabular report shows overall control ratings by organization, process and subprocess. The report shows both the Control Design Rating and the Effectiveness Rating. To access this report, you must have a role with the DISP_REPT task assigned.
Control Objective-Risk Coverage with Evaluations	a) Period b) Year c) Organization d) Rating Type e) Process	a) Subprocess b) Control Objective c) Risk d) Control e) Subprocess	This report provides visibility to the control coverage of control objective and risks. It also shows the ratings of the effectiveness of the controls.

Evaluation Reports			
Report Name	Selection Fields	Standard Content Fields	Report Purpose
	f) Rating	Design Rating f) Control Design Rating	To access this report, you must have a role with the DISP_REPT task assigned.
Control Objective-Risk Coverage with Ratings by Organization	a) Period b) Year c) Organization d) Rating Type e) Process f) Rating	a) Hierarchy b) Organization c) Subprocess d) Control Objective e) Risk f) Control	This is a tabular report that shows the risk-control matrix and the corresponding overall control rating by organization. The report enables an Internal Controls Manager to get a comprehensive view of all Process Control objective-Risk-Control mappings, with accompanying ratings, for a specific organization or across the enterprise. To access this report, you must have a role with the DISP_SCREP task assigned.
Control Test History with Ratings	a) Period b) Year c) Organization d) Rating Type e) Process f) Rating g) Control		This report enables an Internal Controls Manager or a control owner to understand the historic test schedule and results related to a specific control or set of controls. All controls are displayed in alphabetical order. To access this report, you must have a role with the DISP_REPT task.
Financial Assertions Coverage with Evaluations	a) Period b) Year c) Organization d) Rating Type e) Rating	a) Organization b) Subprocess c) Account Group d) FS Assertion e) Control f) Control Design Rating	This is a tabular report that shows the account groups / financial assertions within a subprocess that have corresponding controls. The evaluation results of those controls are included. To access this report, you must have a role with the DISP_REPT task assigned.
Assessment Survey Results	a) Period b) Year c) Organization d) Rating Type e) Process f) Rating g) Control		This report shows the current status and results of surveys that have been scheduled. To access this report, you must have a role with the DISP_REPT task assigned.
Issue Status	a) Period b) Year c) Organization d) Rating Type e) Process f) Rating g) Control		This is a tabular report by subprocess showing all issues generated and their current status. To access this report, you must have a role with the DISP_REPT task assigned.

Evaluation Reports			
Report Name	Selection Fields	Standard Content Fields	Report Purpose
Remediation Status	<ul style="list-style-type: none"> a) Period b) Year c) Organization d) Rating Type e) Process f) Rating g) Control 		<p>This tabular report shows the status of remediation plans by subprocess and control.</p> <p>To access this report, you must have a role with the DISP_REPT task assigned.</p>

Audit Reports			
Report Name	Selection Fields	Standard Content Fields	Report Purpose
Change Analysis	a) Period 1 b) Period 2 c) Organization d) Process e) Show f) Change Type		
Audit Log	a) Date from b) Date to c) Object Type d) Show e) Change Type		

Certification Reports			
Report Name	Selection Fields	Standard Content Fields	Report Purpose
Organizational Sign-off Status	a) Period b) Year c) Organization		To access this report, you must have a role with the DISP_SIGNO task assigned.
Sign-off with Entity-Level Control Assessment	a) Period b) Year c) Organization d) Rating Type e) Rating		To access this report, you must have a role with the DISP_SIGNO task assigned.
Issues Relevant for Sign-off	a) Period b) Year c) Organization d) Rating Type e) Process f) Rating g) Control		To access this report, you must have a role with the DISP_SIGNO task assigned.

Business Intelligence Reports			
Report Name	Selection Fields	Standard Content Fields	Report Purpose
Global Heat Map			<p>This report provides a map-based visual view of controls status, and enables further drill-down to summary reports and individual issues.</p> <p>This BI report enables SOX managers to identify the organization's problem geographic regions, as represented by the levels of controls violations, and analyze them further.</p>
Control Failures and Issue Trends			<p>This BI report helps the SOX Manager or Organization Owner understand the trends and pattern in the occurrence of test failures and issues across the time periods.</p> <p>The decision maker can look at the report and decide if action is needed or not, depending on the upward or downward trajectory of the curve.</p>
Control Status by Key Accounts, Assertions and Risks			<p>This BI report enables the SOX Manager or Organization owner to adopt a risk-based approach to identifying and tracking control failures.</p> <p>By analyzing ineffective controls by key accounts, assertions or risks, decision makers can identify and focus on the most serious failures and address them first.</p>

6 Master Data and Custom Fields

6.1 What are custom fields used for?

Custom fields provide the opportunity to enhance the pre-delivered data structures to provide customers with the ability to reflect customer-specific information for reporting purposes. Custom fields cannot be used to drive functionality. The only exception to that rule is the utilization in custom selection procedures for planning evaluations.

6.2 How are master data custom fields will be used in reporting

Custom Fields can be included into any of the pre-delivered reports as additional report columns. No inclusion into the selection criteria is supported.

It is important to understand that technical know-how (e.g. understanding of data dictionary related expressions and transaction codes are required to execute the necessary steps).

- The inclusion of custom fields is being done via the transaction code CRMC_BLUEPRINT_C. The technical name / key of the report in question can be found in domain GRPC_REP_TYPE.
- To determine those information, please execute transaction SM30 using the table GRPCREPORT. To include the new fields in the report, you must adjust the field group for that particular report.
- In the transaction CRMC_BLUEPRINT_C, start the item "Field Group Structure", and specify the name of the field group GRPC_REPORT_DATA_F3.
- Each report has a field group GRPC_REPORT_DATA_XXX, where XXX stands for the code of the report, according to the fixed values in the domain GRPC_REP_TYPE.
- Switch to change mode and export the entries delivered by SAP.

Please note: These field groups are very large, as they contain all the fields that are relevant for particular report.

As next step, locate the free screen position in the field group and then enter your own fields: field name ZZ_KEYDATE and field type "Text field" and another entry for field name ZZ_ISSUEKIND and field type "Dropdownlistbox".

Please note: Since a drop-down function is being used, you must specify the drop-down to get the domain values involved, as the text field would only show the single character (the real value of the field). To complete this, we have to switch on two checkboxes at the bottom of the page – "Domain values" and "Read Only" (as reports are always read-only).

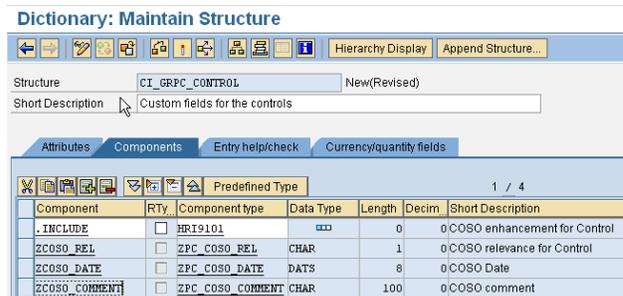
It is also feasible to make the custom fields e.g. optional, but not displayed by default, by setting the related flags.

Finally, save all changes and generate the layout of the field group GRPC_REPORT_DATA_F3 again.

6.3 How to include master data custom fields in reporting

Start transaction SE11, entering the data type GRPT_BSP_UI_REPORT_DATA and clicking on the “Change” button.

- Locate the included structure CI_GRP_C_CONTROL and double-click on that.
- Confirm that you want to create a new structure and include your infotype structure there:



The screenshot shows the SAP Dictionary: Maintain Structure interface. The structure name is CI_GRP_C_CONTROL, and the short description is Custom fields for the controls. The components table is as follows:

Component	RTY.	Component type	Data Type	Length	Decim.	Short Description
.INCLUDE	<input type="checkbox"/>	HRI9101			0	0 COSO enhancement for Control
ZCOSO_REL	<input type="checkbox"/>	ZPC_COSO_REL	CHAR	1		0 COSO relevance for Control
ZCOSO_DATE	<input type="checkbox"/>	ZPC_COSO_DATE	DATS	8		0 COSO Date
ZCOSO_COMMENT	<input type="checkbox"/>	ZPC_COSO_COMMENT	CHAR	100		0 COSO comment

Maintain the enhancement category (as “Cannot be enhanced”), save, check and activate. The custom fields from the infotype HRI9101 are now available for online reporting. However, the respective field groups have not been updated yet. This is the next step to be executed.

- First determine which reports are going to contain the new control fields.
- In our example, let's use the report M3 (“Control Ratings Report”).
- Execute transaction CRMC_BLUEPRINT_C and navigate to the section “Field Group Structure”.
- Specify the field group GRPC_REPORT_DATA_M3 and switch to the change mode and import SAP standard.

At this point the inclusion of the custom fields into the field group on the desired position is possible. The fields which contain the value can be included as text fields

The fields which should be displayed with texts from the domain values (like ZCOSO_REL) should be included as dropdown list box, and properly flagged as “read-only” and “domain values”.

To complete the addition of the custom fields, the following steps are necessary:

- Save all changes made
- Leave the transaction
- Generate the layout of the field group GRPC_REPORT_DATA_M3.

Now the online report “Control Effectiveness Testing” should contain your customer specific fields (“Layout Generation node” in the same transaction)

6.4 Utilization of custom fields in transactional flows

When the Custom Fields are created they can be used in all subsequent executed master data maintenance transactions.

Please see the list below for an overview of Process Control 2.5 master data objects that can be enhanced by custom fields.

0	Organization	P7	Entity level control
P0	Organization dependent Process	P8	Organization dependent Account Group
P1	Organization dependent Subprocess	P9	Organization dependent Entity level control
P2	Organization dependent Process Step	PK	Central Process
P3	Referred Process Step	PL	Central Subprocess
P4	Process in scope	PM	Control Objective
P5	Central Process Step	PN	Risk
P6	Account Group	PQ	Test Plan

6.5 Custom Field and Authorization

The custom field could be accessed by the Person who has authorizations for accessing the master data object. No custom field specific authorization exists.

For Example: If Organization OIF has the Custom Field, if person has authorizations to edit organizations, can edit this custom field too.

The authorization for the creation of custom fields is a different matter.

- The authorization required depend on type of Custom Field
- Most of the steps in Custom Field Creation are considered "development", which means:
- The user needs S_DEVELOP authorization profile or equivalent
- The changes should be done in the development system and included in requests and transported into the test and production systems.
- Although the activities belong are considered "development", they are not treated as modification of the delivered SAP standard

6.6 Validity period and custom fields

The utilization of the validity period concept could be applied to the custom field of type – HR objects.