

Auditing SAP IT Application Controls (ITACs) / Automated Business Application Controls (ABACs)

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Teach intermediate & advanced SAP audit & security courses

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In This Session

Review some of the most common controls supporting financial reporting integrity, and learn of typical mis-configurations and how to spot them

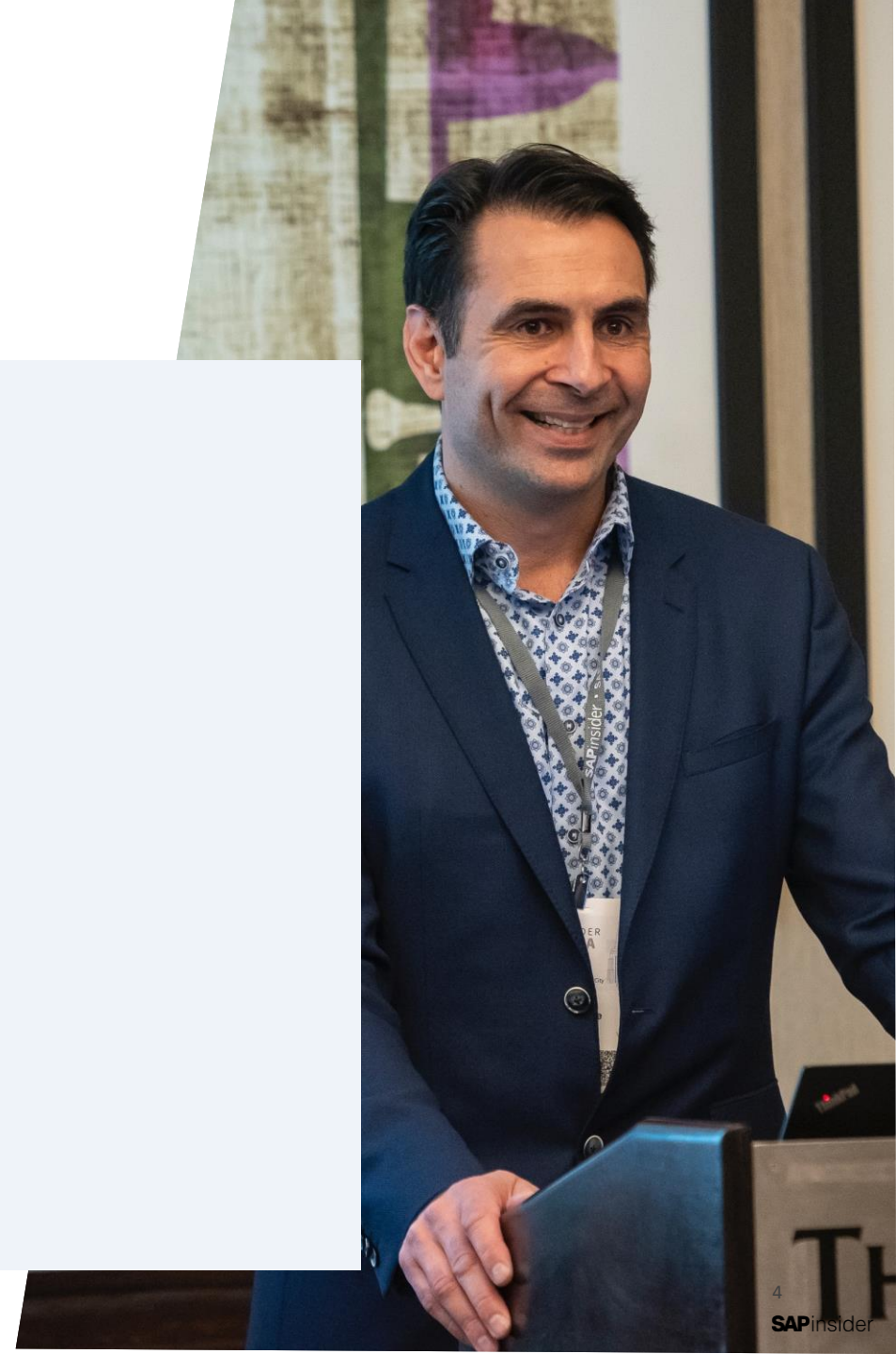
Understand emerging areas of audit focus, such as controls governing price x quantity (PxQ)

Learn valuable control settings that are not enabled by default and often missed by implementation teams, including Dual Control over Sensitive Fields, Budget Tolerances, and Inventory Adjustment Tolerances

Explore how key tables and files related to ITACs / ABACs can be used to facilitate continuous monitoring in tools like Process Control

What We'll Cover

- The Basics
- Record-to-Report Cycle
- Purchase-to-Pay Cycle
- Order-to-Cash Cycle
- Focus Areas
- Continuous Monitoring
- Wrap-Up



The Basics



Overview of Controls in SAP

Inherent Controls

Configurable Controls

Security

Master Data

Exception Reporting and Audit Trails

Examples of Controls in SAP

Logs

Matching

Pricing Procedures

Release Strategy

Recurring Entries

Tolerance levels

Automatic Postings

Credit Checking

Delivery Confirmations

Document Blocking

Exception Reporting

Field Status

General Risks: Configurable Controls

Options not often well understood by implementation team

Many controls not enabled by default

Default tolerances are typically too high for most orgs

Often specific to organizational elements (like company code) or even individual entities (like vendors)

Challenging for auditing and ongoing maintenance

By default, can be changed directly in production

Warning messages can be bypassed

May not apply to customized programs

Requires calling control-related functions in code

General Risks: Security

Challenging to learn and unlike any other system

Default user authentication settings are weak

Many of the SAP roles/profiles provided by a default installation contain segregation of duties conflicts

Administration and maintenance can be extremely difficult when using standard functionality

- Organizations can have thousands of roles and profiles

- Weak security reporting, particularly re: segregation of duties

Customizations can cause security gaps

- In-house developed programs do not have security-checking enabled by default...must be coded by the developer

- Require evaluation and possible updates to security settings to account for new transactions, programs, etc.

SAP S/4HANA introduces new security risks not relevant to SAP ECC and SAP R/3

General Risks: Master Data

Standard configuration does not support strong data integrity

- Few mandatory fields defined

- Edit checks and validation routines on data are limited

Controls are specific to each SAP client, and often:

- Company code, document type, vendor, etc.

Errors will affect all transactions referencing that master data

Require strong data entry and maintenance procedures

Duplicates can cause certain controls to no longer be effective

Change reports are generally available, but finding changes to high-risk data elements may be challenging since all changes listed

General Risks: Exception Reports & Audit Trails

Finding the right report can often be challenging

Parameters used to generate the reports generally do not appear on the report itself

Training rarely provides details for effective monitoring

Logging must be enabled; can be disabled

Not all transactions create change documents

No standard exception report of overrides (if allowed)

Report data limited by your security

No visible way to know if report is incomplete

Remember the People Issues

Policies and Procedures

Training

On-boarding

Effective Utilization of SAP Reports



Some of the most common audit issues have little to do with SAP, and much to do with improper usage



Special Transactions – Audit Usage

Viewing Table Data

SE16N (preferred)

- Some admins may raise security concerns; these are unfounded if audit access set up correctly

SE16H (HANA-specific)

- Allows table joins (2 tables)
- Allows summarizing data (e.g., total by doc type)

SE16, SE17 (outdated and much less efficient)

Regardless of transaction used, browsing tables can expose sensitive data

Consider what is required, restrict appropriately

General Table Display

Table: VBAK Sales Document: Header Data

Text table: ☐ No texts

Layout: ☐ Maintain entries

Maximum no. of hits: 500

Get Field:

Selection Criteria

Fld name	O...	Fr.Value	To value	More	Output	Technical name
Client						MANDT
Sales Document	<input type="button" value="Filter"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Filter"/>	<input checked="" type="checkbox"/>	VBELN
Created on	<input type="button" value="Filter"/>			<input type="button" value="Filter"/>	<input checked="" type="checkbox"/>	ERDAT
Time	<input type="button" value="Filter"/>			<input type="button" value="Filter"/>	<input checked="" type="checkbox"/>	ERZET
Created by	<input type="button" value="Filter"/>			<input type="button" value="Filter"/>	<input checked="" type="checkbox"/>	ERNAM

Special Transactions – Audit Usage, continued...

Reviewing Configuration

SPRO (highly useful, if not required)

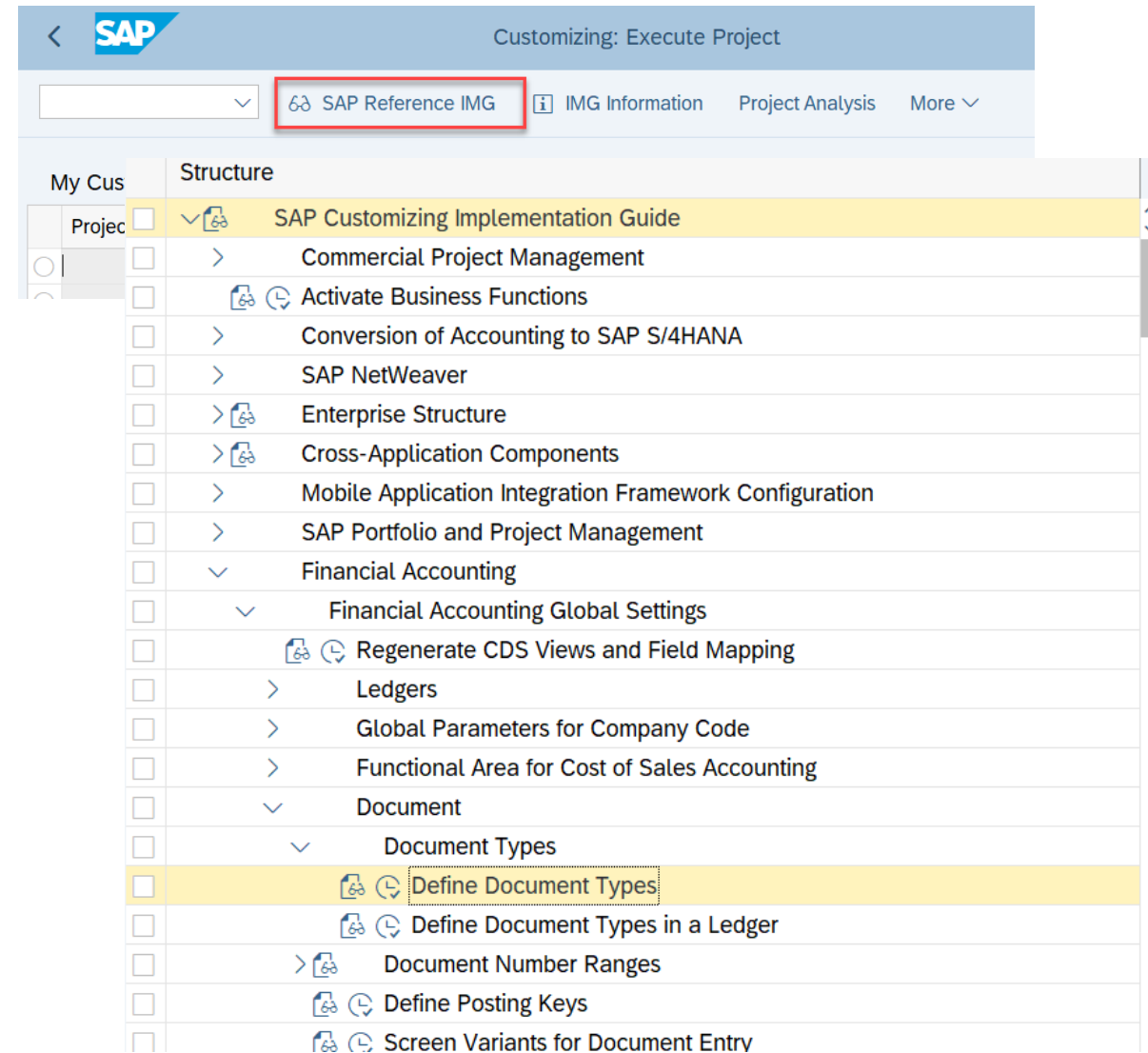
- Time-consuming to initially grant display access
- Many configuration settings can be viewed directly in tables via SE16N / SE16H

SPRO at times is easier to interpret than table data for certain configurations

- Field status groups
- Data validation rules
- Workflow

Use “Find” to quickly jump to a section if you know words in the title

- Tolerance
- Default
- Assign
- Set
- Check



Special Transactions – Audit Usage

AL01 – The Relationship Browser

From a given document, show all related SAP documents

Note the multiple sets of material documents for the given purchase order

Often not provisioned in audit roles (due to lack of knowledge about this transaction)

Relationship Tree	Descriptn
✓ Accounting document	1710 50000000000 2022
✓ Material Document	5000000000 2022
Inbound delivery	01800000000
✓ Purchase Order	45000000000
Quality notification	Packaging Damaged
Quality notification	Broken Packaging
Purchase requisition	30000000000
✓ Material Document	5000000041 2022
Accounting document	1710 50000000005 2022
Controlling Document	A000 A00000F700
✓ Material Document	5000000042 2022
Accounting document	1710 50000000006 2022
Controlling Document	A000 A00000F800
> Material Document	5000000043 2022
> Material Document	5000000044 2022
> Material Document	5000000045 2022
> Material Document	5000000046 2022
✓ Incoming Invoice	5105600125 2022
Workflow	Invoice: Release Blocked Invoices
Accounting document	1710 51000000027 2022
Controlling Document	A000 A000000100

Special Transactions – Audit Usage

The (FREE) Audit Information System

If granted access, AIS will appear in the user menu

Accessed by the SAP_AUDITOR role, or a variation

- Standard role requires cleanup, as it does grant some create/maintain privileges (not just display)

Standard in SAP S/4HANA, as well as SAP ECC and SAP R/3

✓	📁	User Menu for Steve Biskie
✓	📁	AIS - Audit Information System
	>	📁 AIS - Administration
	>	📁 System Audit
✓	📁	Business Audit - Individual Financial Statements
	>	📁 AIS - Organizational Overview
	>	📁 Financial Statements - General
✓	📁	Balance Sheet - Assets
	>	📁 AIS - Tangible Assets
	>	📁 AIS - Real Estate
✓	📁	AIS - Material Inventories
	✓	📁 Consistency Checks
		🔗 MB5L - List of Stock Values: Balances
		🔗 MB5K - Stock Consistency Check
		🔗 S_P6B_12000135 - List of Goods Receipt/Invoice Receipt Balances
		🔗 S_P6B_12000136 - MM/FI Balance Comparison
	>	📁 Material Master Data
	>	📁 Material Stocks
	>	📁 Physical Inventory
	>	📁 Balance Sheet Valuation
	>	📁 Ranking Lists/Key Figures
	>	📁 Price Calc.
	>	📁 Goods Movements and Documents

Record-to-Report Cycle



Company Code Setup - Screen 1

Company codes are defined in the IMG, directly accessed via transaction OBY6

SAP provides template settings for many countries

- New: S/4HANA has the ability to flag company codes as templates

CoCd	Company Name	City	Country	Crcy	Langu...
<input type="checkbox"/> 0001	SAP A.G.	Walldorf	DE	EUR	DE
<input type="checkbox"/> 0003	SAP US (IS-HT-SW)	Palo Alto	US	USD	EN
<input type="checkbox"/> 0046	Comapany code Student 046	Germany	DE	EUR	DE
<input type="checkbox"/> 0MB1	IS-B Musterbank Deutschl.	Walldorf	DE	EUR	DE
<input type="checkbox"/> 1710	Company Code 1710	Palo Alto	US	USD	EN
<input type="checkbox"/> AE01	Country Template AE	Dubai	AE	AED	EN
<input type="checkbox"/> AR01	Country Template AR	Argentinien	AR	ARS	ES
<input type="checkbox"/> ARG1	Country Template AR	Argentinien	AR	ARS	ES
<input type="checkbox"/> AT01	Country Template AT	Austria	AT	EUR	DE
<input type="checkbox"/> AU01	Country Template AU	Australia	AU	AUD	EN

FI: Company Code Setup - Screen 2

Important configuration elements include:

- Operating chart of accounts
- Country-specific chart of accounts
- Fiscal year variant
- Document entry screen variant
- Field status variant
- Posting period variant
- Sample account activation

Many organizations forget to mark the CC as productive at go-live

- Allows certain deletion and depreciation TCodes intended for development/ test to be run

Change View "Company Code Global Data": Details

Additional Data ◀ ▶ 🖨

Company Code	US01	Country Template US	U.S.A.
Country key	US	Currency	USD
		Language Key	EN

Accounting organization

Chart of Accts	CAUS	Country Chart/Accts	
Company	RD0001	FM Area	
Credit control area		Fiscal Year Variant	K4
Ext. co. code		Global CoCde	
Company code is productive	<input type="checkbox"/>	VAT Registration No.	

Processing parameters

Document entry screen variant	2	<input checked="" type="checkbox"/> Business area fin. statements
Field status variant	0001	<input checked="" type="checkbox"/> Propose fiscal year
Pstng period variant	0001	<input checked="" type="checkbox"/> Define default value date
Max. exchange rate deviation	10 %	<input type="checkbox"/> No forex rate diff. when clearing in LC
Sample acct rules var.		<input type="checkbox"/> Tax base is net value
Workflow variant		<input checked="" type="checkbox"/> Discount base is net value
Inflation Method		<input type="checkbox"/> Financial Assets Mgmt active
Crcy transl. for tax		<input type="checkbox"/> Purchase acct proc.
CoCd -> CO Area	1	<input type="checkbox"/> JV Accounting Active
Cost of sales accounting actv.	<input type="checkbox"/>	<input type="checkbox"/> Hedge request active
<input type="checkbox"/> Negative Postings Permitted		<input type="checkbox"/> Enable amount split
<input type="checkbox"/> Activate CM		<input type="checkbox"/> Tax Reporting Date Active

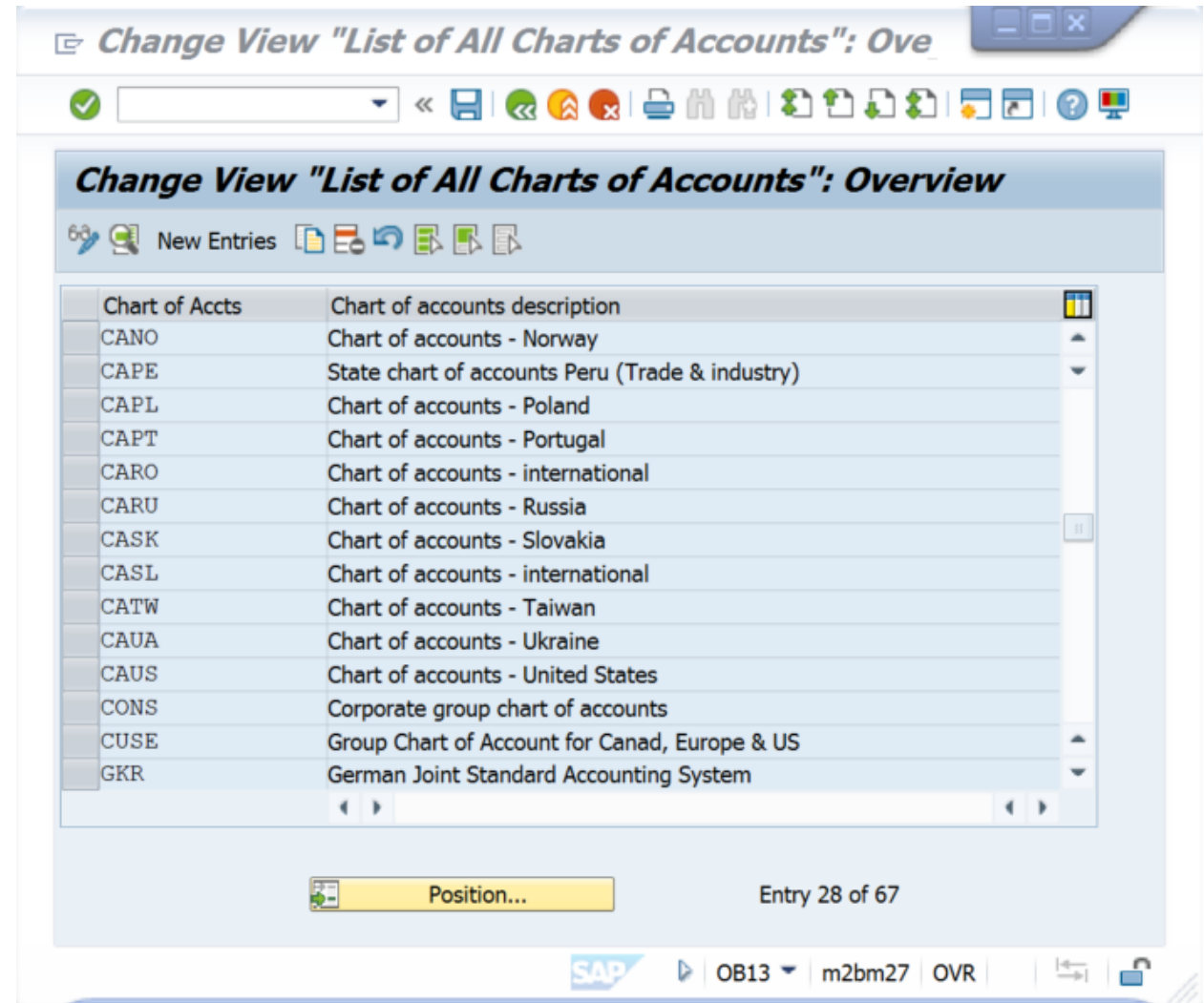
SAP | OBY6 | m2bm2p | INS | 🔍

FI: Chart of Accounts Setup - Screen 1

Chart of accounts defined in transaction OB13

Three types:

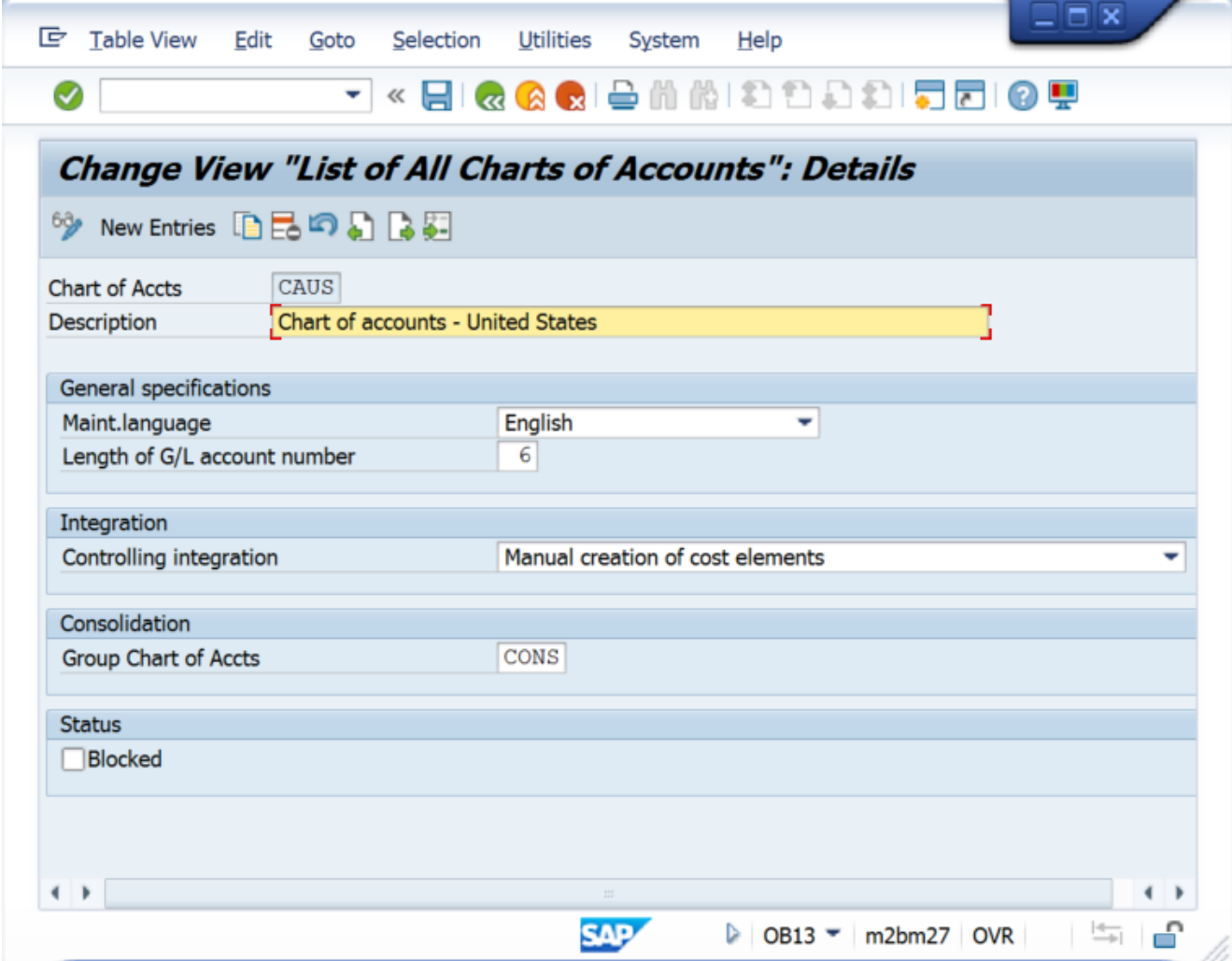
- Operating COA
 - Used to book day-to-day transactions
 - CC assignment required
- Group COA
 - Used for corporate consolidation
 - No direct postings allowed
- Country COA
 - Used for country-specific legal requirements
 - Elective by CC



FI: Chart of Accounts Setup - Screen 2

Key configuration elements include:

- Length of GL account number
- Whether CO cost elements are automatically or manually created
- Group COA
- Blocking indicator preventing GL accounts from being created



The screenshot displays the SAP FI: Chart of Accounts Setup - Screen 2. The interface features a menu bar at the top with options: Table View, Edit, Goto, Selection, Utilities, System, and Help. Below the menu bar is a toolbar with various icons. The main title is "Change View 'List of All Charts of Accounts': Details". The form contains several sections:

- Chart of Accts**: CAUS
- Description**: Chart of accounts - United States
- General specifications**:
 - Maint. language: English
 - Length of G/L account number: 6
- Integration**:
 - Controlling integration: Manual creation of cost elements
- Consolidation**:
 - Group Chart of Accts: CONS
- Status**:
 - ☐ Blocked

The SAP logo is visible in the bottom right corner, along with the text "OB13 m2bm27 OVR".

Important Configuration: R2R

Evaluation

- **Company Codes**
- **Charts of Accounts**
- **Business Areas**
- **Document Types (FI)**
- **Posting Keys**

Transaction

- **OBY6**
- **OB13**
- **OX03**
- **OBA7**
- **OB41**

Important Configuration: FICO

Evaluation

- GL Accounts
- Cost Centers
- Cost Elements
- Profit Centers

Transaction

- FS03
- KS03
- KA03
- KE53

Closing the Posting Period

Periods between (and including) the first From Per and To Per are open

- All else are closed

Posting period variants assigned to company code

Transaction OB52 allows concurrent editing based on the variant

- F-60 entry across all variants

Posting Periods: Specify Time Intervals													
	Var.	A	From Account	To Account	From Per.1	Year	To Per. 1	Year	AuGr	From Per.2	Year	To Per. 2	Year
<input type="checkbox"/>	0001	+			9	2022	9	2022		13	2022	16	2022
<input type="checkbox"/>	0001	A 1		1	9	2022	9	2022		13	2021	16	2021
<input type="checkbox"/>	0001	A 2		ZZZZZZZZZZ	8	2022	9	2022		13	2021	16	2021
<input type="checkbox"/>	0001	D		ZZZZZZZZZZ	9	2022	12	2022		13	2021	16	2021
<input type="checkbox"/>	0001	K		ZZZZZZZZZZ	9	2022	12	2022	SPCL	13	2022	16	2022
<input type="checkbox"/>	0001	M		ZZZZZZZZZZ	9	2022	9	2022		13	2021	16	2021
<input type="checkbox"/>	0001	S		ZZZZZZZZZZ	9	2022	9	2022		13	2021	16	2021



Defining Important Fields as “Required Entry”

Assigned in the IMG

Search for “field status”

The specific fields on this screenshot can also be accessed directly via transaction OBC4

Maintain Field Status Group: Additional account assignments

  Field check

General Data Page 1 / 3

Field status variant 0001 Group G004

Cost accounts

Additional account assignments

	Suppress	Req. Entry	Opt. entry
Settlement period	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Material number	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Cost center	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
CO/PP order	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Dual Control Over Sensitive Fields

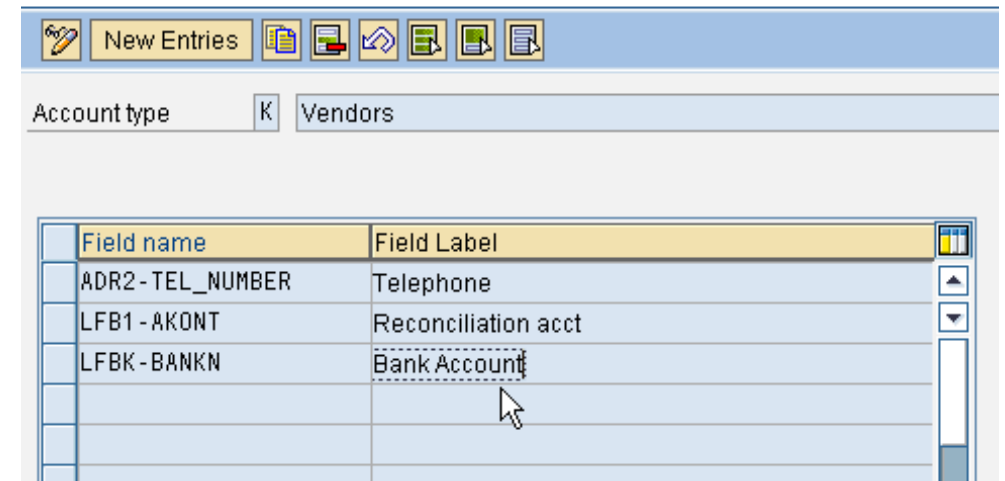
Certain data fields can create can cause significant risk, and/or are particularly susceptible to fraud

- Bank account
- Alternative payee
- Alternative payee in doc

SAP “dual control” setting places a block on payment transactions whenever a field defined as being sensitive is changed

- Can only be removed by a user ID other than the ID that changed the data

Change View "Sensitive Fields": Overview



Field name	Field Label
ADR2-TEL_NUMBER	Telephone
LFB1-AKONT	Reconciliation acct
LFBK-BANKN	Bank Account

Account Determination: Automatic Posting to Defined Accounts

Posting Transaction Edit Goto Extras Utilities(M) System Help

Maintain FI Configuration: Automatic Posting - Procedures

Group Goods/invoices receipt clearing

Procedures

Description	Transaction	Account determ.
Invoiced but not yet delivered	BNG	<input checked="" type="checkbox"/>
Delivered but not yet invoiced	GNB	<input checked="" type="checkbox"/>

Enter Chart of Accounts

Chart of Accounts

☒ ☐

SAP | OBYP | suse10sap16 | OVR

Posting Transaction Edit Goto Extras Utilities(M)

Maintain FI Configuration: Automatic Posting - Accounts

Posting Key Procedures

Chart of Accounts Chart of accounts - United States

Transaction Invoiced but not yet delivered

Account assignment

Reconciliat...	Adjustme...	Targ.acct
191000	191101	191199
191100	191101	191199

Position

SAP | OBYP | suse10sap16 | OVR

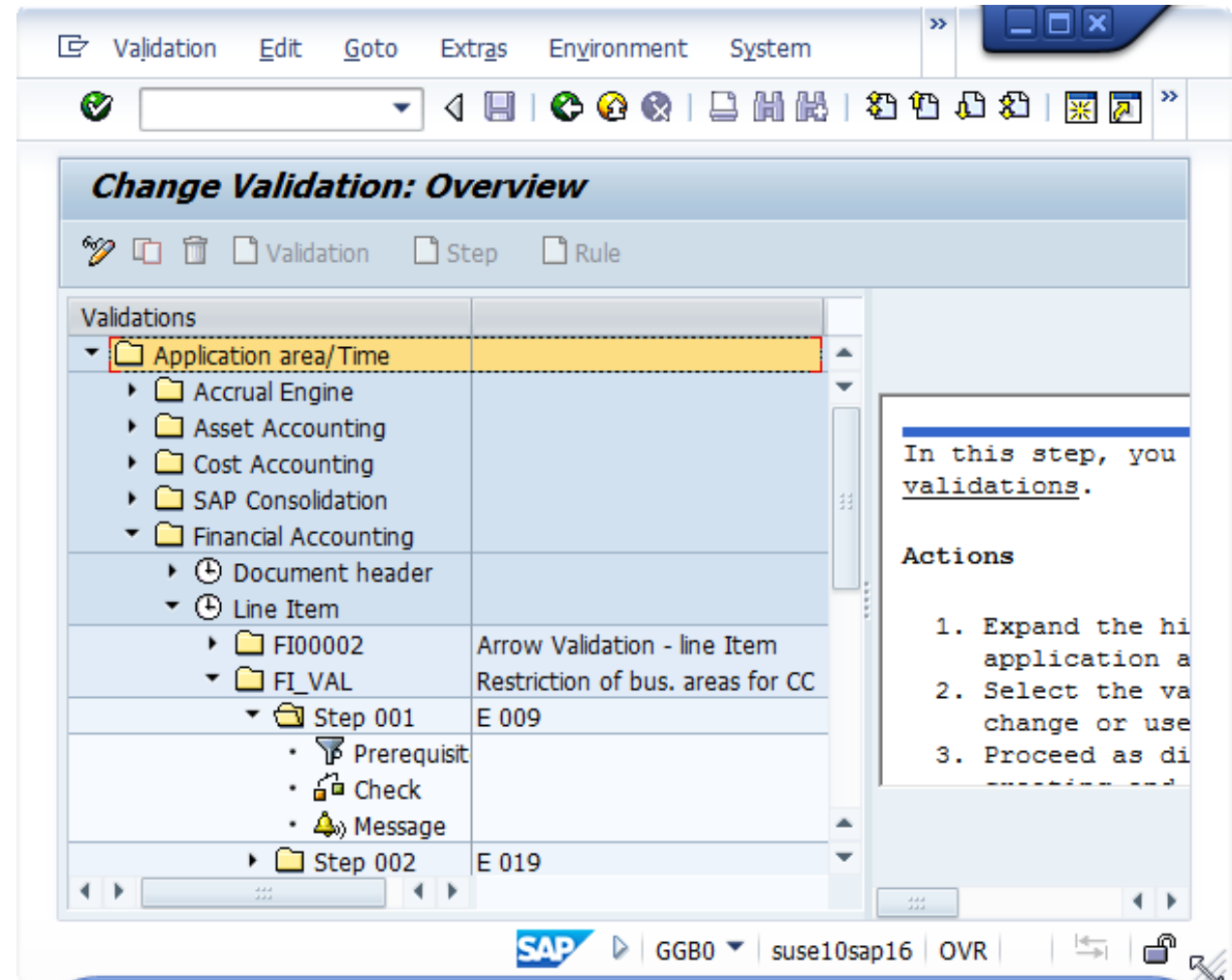
Data Validation Rules

Powerful functionality for simple-to-complex testing of data entry

Defined via transaction GGB0







Example tests may include:

- Verifying that a specific company code is posting to only authorized business areas during document posting
- Ensuring the general ledger description field contains reasonable text (e.g. text length exceeds a specified number of characters)
- Checking that entries in excess of expectations for a specific account are legitimate (e.g., a multi-million dollar entry to reserves for an insurance company may be appropriate, but a multi-million dollar entry to prepaid expense may not).
- Warning on transaction postings to accounts marked for deletion



OB32: Preventing Field Changes After Posting

Change View "Document Change Rules": Details

 New Entries     

Field name: Bank Account

Rule is valid for ...

Account Type	<input type="text" value="D"/>	Customer line items
Transact.type	<input type="text"/>	Payments, invoices, credit memos, ...
Company Code	<input type="text"/>	In all company codes

Possibility of changing the field

☐ Field Can Be Changed

Stipulations for changing

- ☐ Posting period not closed
- ☐ Line item not cleared
- ☐ Customer Debit or Vendor Credit
- ☐ No invoice-related credit memo
- ☐ No credit memo from down payment

Audit-Relevant R2R Transactions

FS03 – View GL account master

FS04 – View changes to GL accounts

- Environment > Multiple Display

FB03 – View accounting documents

FB04 – View changes to accounting documents

AS03 – View asset master

S_ALR_87012289 – Compact Document Journal

S_P00_07000008 – Bank Changes (Treasury)

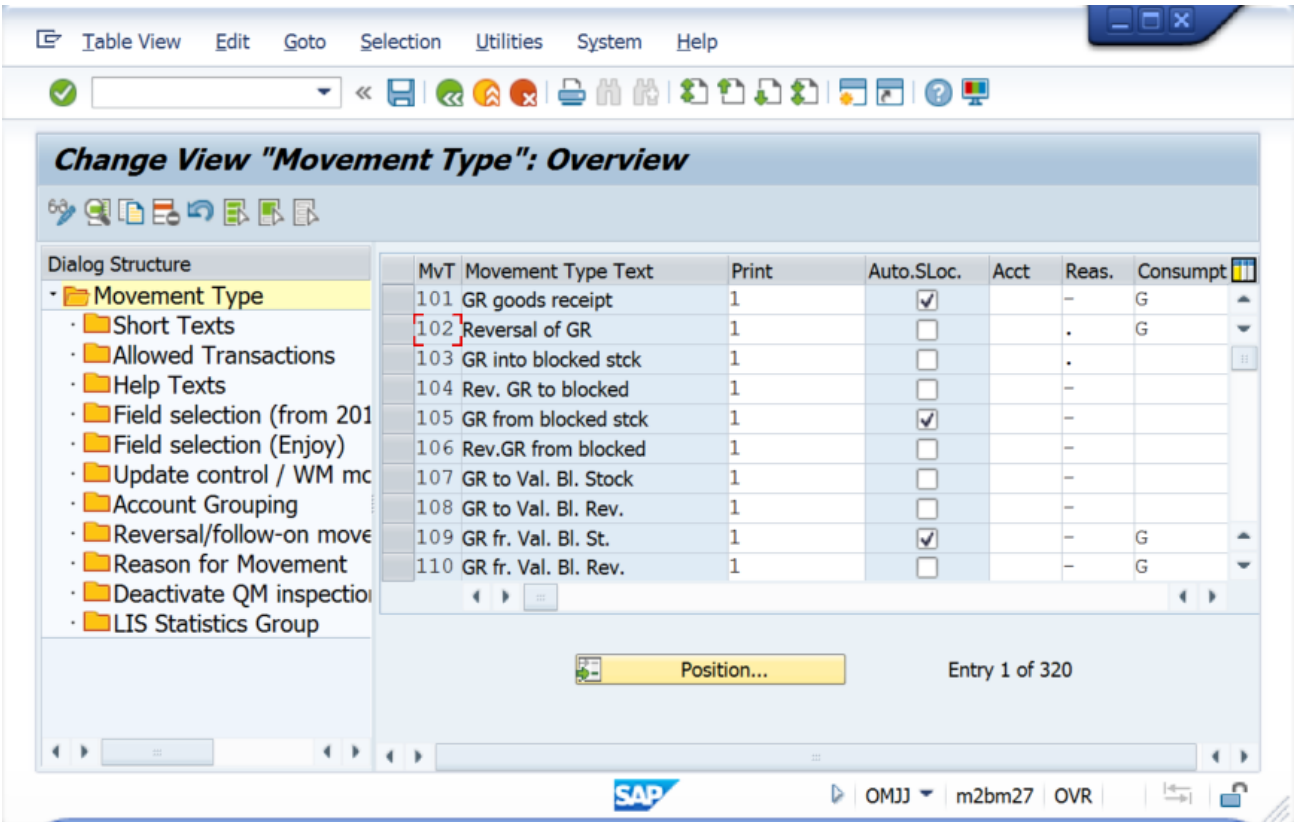
S_ALR_87012342 – Gaps in Document Numbers

Purchase-to-Pay Cycle



MM: Movement type screen 1

Defined in the IMG or directly in transaction OMJJ
Custom movement types start with a 9, Y, or Z



MM: Movement Type screen 2

Key configuration elements include:

- Account control
- RevGR despite IR
- Create Sloc. Automat.
- Automatic PO

Change View "Movement Type": Details

Movement Type: 901 GI internal c.center

Entry Control

Print item	1	Check SLExp.date	
Selection parameter		Account control	
Classif. batches		Control Reason	-
Create New Batch		Stck determination rule	
<input type="checkbox"/> Ext.classific.		<input type="checkbox"/> RevGR despite IR	

Updating Control

<input type="checkbox"/> Create SLoc. automat.	Statistically relev.	2
<input checked="" type="checkbox"/> Ind. rqmts reduction	Consumption posting	R
<input type="checkbox"/> Generate ph.inv.doc.	<input type="checkbox"/> Store	
<input type="checkbox"/> Automatic PO		

Internal Control (Please Do Not Change)

<input type="checkbox"/> Rev. mvmnt type ind.	Debit/Credit Ind.	H
<input type="checkbox"/> CostElem account	Reserv. cat.	K
Mvt type category	GR blocked stock	
	Direction Indicator	

Position...

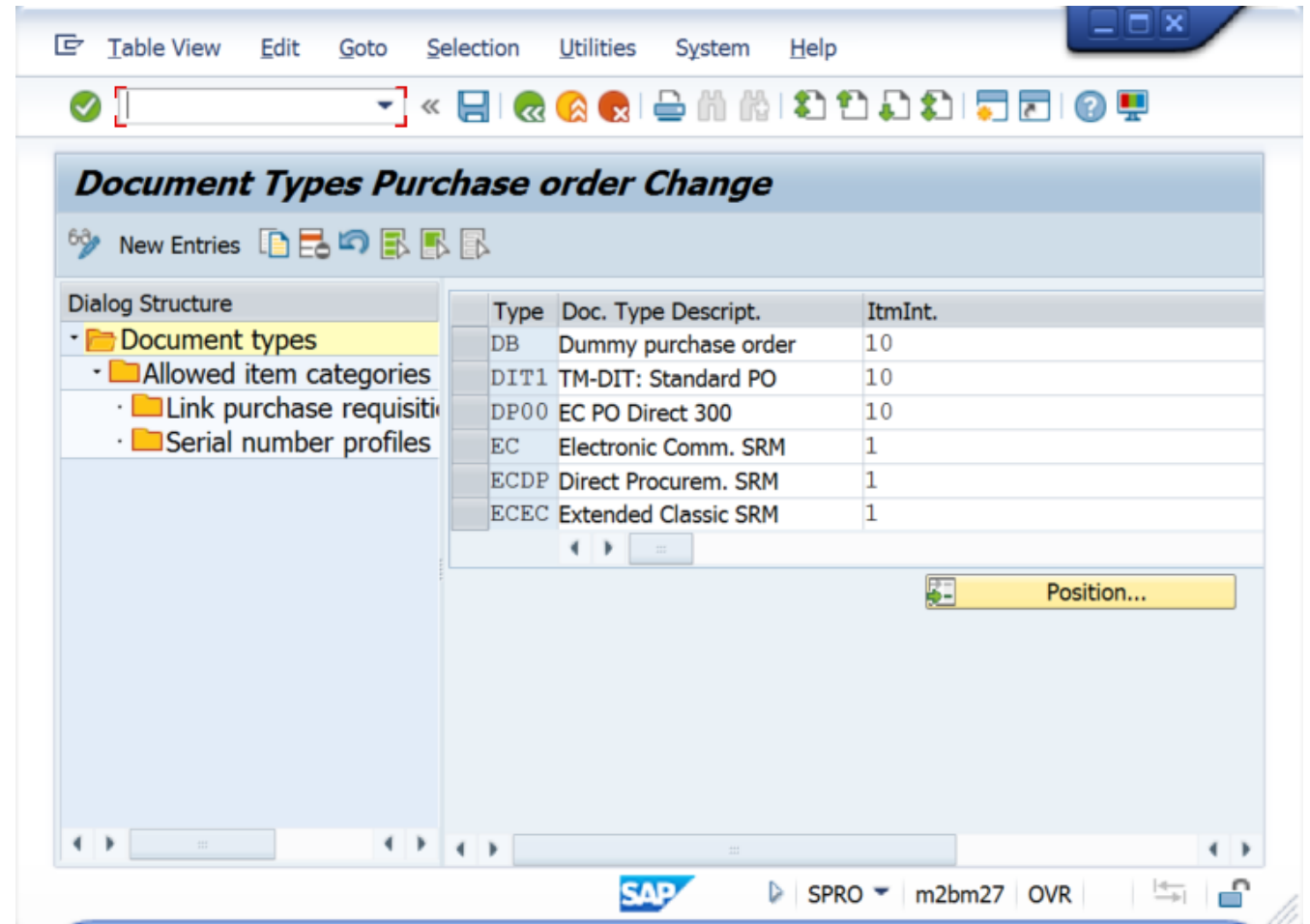
SAP OMJJ m2bm27 OVR

MM: Purchasing document type

Defined in the IMG or directly in transaction OLIB

Key configuration elements include:

- Number range assignment
- Field selection key (must be maintained, can be maintained, hidden, display)
- Stock transfer flag (auto-adoption of vendor info)



Important Configuration: P2P

Evaluation

- Plants
- Storage Locations
- Movement Types
- Purchasing Organization
- Purchasing Group
- Purchasing Document Types

Transaction

- OX10
- OX09 & OMJ1
- OMJJ
- OX08
- OME4
- OLIB

Purchase price tolerances

SAP allows you to establish tolerances upon PO creation, that compare the PO item price to the valuation prices stored in the material master

- If exceeded, results in warning or error message depending on configuration

Ability to set absolute and % limits

- When both limits are defined, SAP will use the lower value

Set in IMG: Materials Management > Purchase Order > Set Tolerance Limits for Price Variance

PE Price Variance

- Tolerance for PO line item price compared to valuation price in the material master
- Absolute and % values
- Resulting message no. 207

SE Maximum cash discount deduction

- Tolerance for cash discount % entered on PO
- % only

Change View "Tolerance Limits": Overview

New Entries

	CoCd	Company Name	TIKy	Description
	0001	SAP A.G.	PE	Price variance: purchasing
	0001	SAP A.G.	SE	Max. cash disc. deduction (purchasing)
	0003	SAP US (IS-HT-SW)	PE	Price variance: purchasing
	0003	SAP US (IS-HT-SW)	SE	Max. cash disc. deduction (purchasing)
	1710	Company Code 1710	PE	Price variance: purchasing
	1710	Company Code 1710	SE	Max. cash disc. deduction (purchasing)

Tolerance Key	PE	Price variance: purchasing
Company Code	0001	SAP A.G.
Amounts In	EUR	European Euro

Lower Limit

Absolute
☒ Do Not Check
☐ Check Limit
Value

Percentage
☐ Do Not Check
☒ Check Limit
Tolerance Limit %

Upper Limit

Absolute
☒ Do Not Check
☐ Check Limit
Value

Percentage
☐ Do Not Check
☒ Check Limit
Tolerance Limit %

3-way match tolerances

SAP allows you to establish payment tolerances

- Depending on the type of tolerance key:
 - upper bounds, prevent overpayment
 - lower bounds, prevent underpayment

Ability to set absolute and % limits

- When both limits are defined, SAP will use the lower value

If outside of tolerance, transaction will be blocked and can be released by:

- Resolving the condition that created the block
- User with security authorizations allowing the release of blocks

OMRI: Invoice item quantity check

Quantity-related tolerances require that goods receipt checking be enabled for invoice verification

- Done by Item Category within company codes

Regardless of the values for quantity-related tolerance keys, if goods receipt has not been activated, the tolerance will not be considered

Change View "Invoice Verification: Amount Check": Overview

New Entries

	CoCd	Company Name	I	Text for Item Cat.	Goods receipt	
	1710	Company Code 1710		Standard		<input type="checkbox"/>
	1710	Company Code 1710		Standard		<input checked="" type="checkbox"/>

Standard

B Limit

L Subcontracting

M Material unknown

S Third-party

T Text

U Stock transfer

W Material group

D Service

E Enhanced Limits

C Stock prov.by cust.

P Return.trans.pack.

Tolerance keys

Table View Edit Goto Selection Utilities(M)

Change View "Tolerance Limits": Overview

New Entries

CoCd	Company Name	TlKy	Description
0005	IDES AG NEW GL	AN	Amount for item without order reference
0005	IDES AG NEW GL	AP	Amount for item with order reference
0005	IDES AG NEW GL	BD	Form small differences automatically
0005	IDES AG NEW GL	BR	Percentage OPUn variance (IR before GR
0005	IDES AG NEW GL	BW	Percentage OPUn variance (GR before IR
0005	IDES AG NEW GL	DQ	Exceed amount: quantity variance
0005	IDES AG NEW GL	KW	Var. from condition value

Position... Entry 1 of 1,558

SAP OMR6 suse10sap16 OVR

- Established in OMR6
- Defined by Company Code

Tolerance key PP

Tolerance key	PP	Price variance
Company Code	0006	IDES US INC New GL
Amounts in	USD	American Dollar

Lower limit

Absolute

☐ Do not check

☒ Check limit

Val. 20.00

Percentage

☐ Do not check

☒ Check limit

Tolerance limit % 20.00

Upper limit

Absolute

☐ Do not check

☒ Check limit

Val. 10.00

Percentage

☐ Do not check

☒ Check limit

Tolerance limit % 5.00

Price Variance

SAP determines the difference between invoice price and order price for each item and compares this variance to the absolute and percentage limits defined

Tolerance key DQ

Tolerance key Exceed amount: quantity variance
Company Code IDES US INC New GL
Amounts in American Dollar

Lower limit

Absolute

- ☒ Do not check
☐ Check limit

Val.

Percentage

- ☒ Do not check
☐ Check limit

Tolerance limit %

Upper limit

Absolute

- ☐ Do not check
☒ Check limit

Val.

Percentage

- ☒ Do not check
☐ Check limit

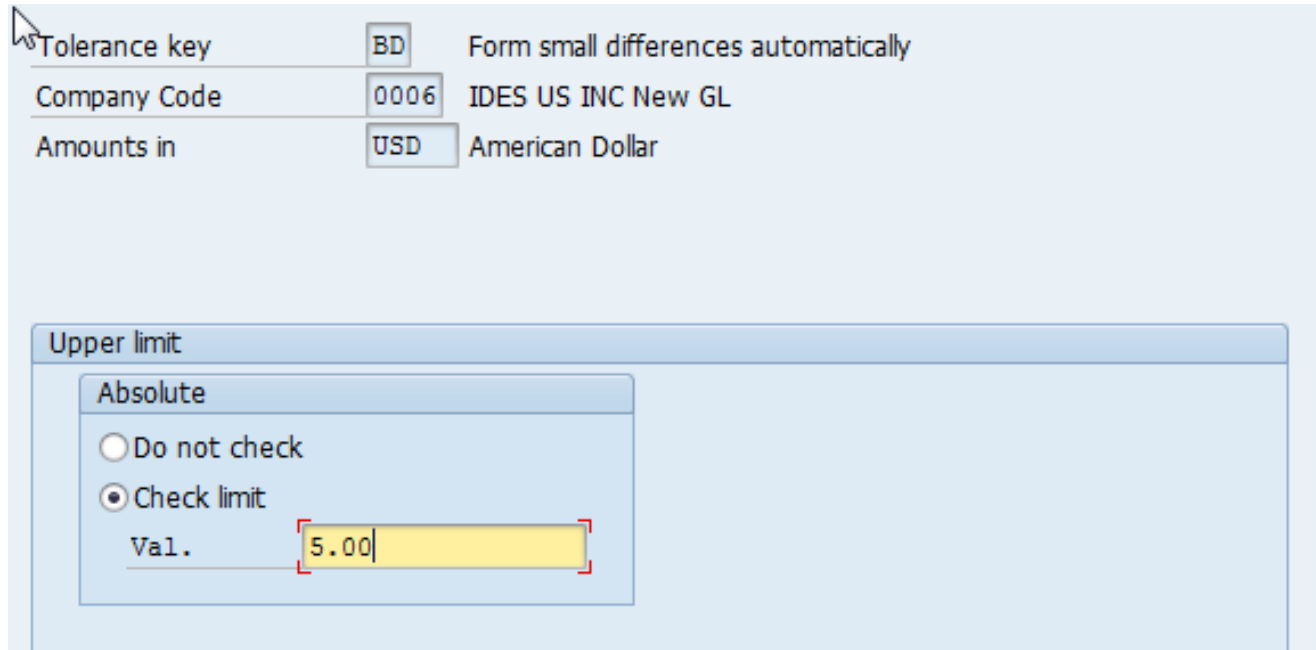
Tolerance limit %

Exceed Amount Quantity Variance

Multiplies the order price and the difference between:

- what was invoiced and what was received (if goods receipt has taken place)
- what was invoiced vs. what was ordered (if goods have not been received)

Tolerance key BD



The screenshot shows the SAP configuration screen for Tolerance key BD. It includes fields for Company Code (0006) and Amounts in (USD). Below these is a section for the Upper limit, which is set to Absolute and Check limit, with a value of 5.00.

Tolerance key	BD	Form small differences automatically
Company Code	0006	IDES US INC New GL
Amounts in	USD	American Dollar

Upper limit

Absolute
☐ Do not check
☒ Check limit
Val.

Form Small Differences Automatically

Balance of the invoice (Invoice value less PO value) compared against the defined upper limit–SAP posts the difference, if under the upper limit, to “Expense/Income from Small Differences.”

Other keys

AN: Amount for item without order reference

AP: Amount for item with order reference

BR: Percentage OPUn Variance (IR before GR)

BW: Percentage OPUn Variance (GR before IR)

DW: Quantity Variance when GR Qty = Zero

KW: Variance from Condition Value

LA: Purchase order: limit amount

LD: Purchase order: time limit exceeded

PC: Price variance for contract

PS: Price Variance – Estimated Price

ST: Date Variance (price x days)

VP: Moving Average Price Variance

Duplicate invoice checking

Set in IMG or transaction OMRDC

Applies to Logistics invoices only (FI invoice check is not customizable)

- Reference document number field must contain data, or check skipped
- Vendor must have duplicate invoice flag set

SAP will always check for same Business Partner #, Amount, and Currency

- Through customizing, can also check company code, reference document number, and invoice date

Display View "Duplicate Invoice Check": Overview					
Duplicate Invoice Check					
CoC...	Name	Check co. code	Check reference	Check inv. date	
2821	BestRun US MaterialLedger	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
2900	BestRun Schweden	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
3000	BestRun US	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
3010	Euro Subsidiary - Belgium	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3033	ACME Corporation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Dual control over sensitive fields

SAP “dual control” setting places a block on payment transactions whenever a field defined as being sensitive is changed

- Can only be removed by a user ID other than the ID that changed the data

Change View "Sensitive Fields": Overview

New Entries	
Account type	K Vendors
Field name	Field Label
ADR2 - TEL_NUMBER	Telephone
LFB1 - AKONT	Reconciliation acct
LFBK - BANKN	Bank Account

Release Strategies

Change View "Release Strategies: Classification"

Object

Release group 01 Rel. Strategy EH EKH Mgr. over \$1,000

Class Type 032 Release strategy

Values for Class FRG_EBAN - Object 01 EH

General

Characteristic Description	Value
Account assignment category	Cost center
Material Group	Material Group 001
Plant	Plant 3000
Purchasing group	EH
Requirement tracking number	
Total value of item	> 10000,00 USD
Purchase requisition document	Purchase requisition

Search, Print, Copy, Paste, Undo, Redo, Save, Inconsistent

- Release strategies define purchasing limits and flow
- There is a lot of complexity in the release strategies
 - E.g. if a scenario is not met by a release strategy, then anyone with relevant purchasing authorizations can purchase an unlimited amount with that scenario

Account assignment – key settings

Transaction OME9

Goods Receipt and Invoice Receipt flags mean each is expected

“...Ind. Firm” flag ensures that purchasing documents with line items related to that account assignment category cannot turn off the requirement for a GR or IR

Change View "Account Assignment Categories": Details

New Entries

Acct Assignment Cat.

A Asset

Detailed information

☐ Acct.assg.changeable

☒ AA Chgable at IR

☐ Derive acct. assgt.

☐ Del.CstsSep.

☒ Goods receipt

☒ GR Ind. Firm

Consumption posting

Account Modification

ID: AcctAssgt Scrn

Special Stock

A

2

Distribution

Partial invoice

1

2

☐ GR non-valuated

☐ GR NonVal. Firm

☒ Invoice receipt

☒ IR Ind. Firm

Multiple account ass

Fields

Field Label	Mand.Ent.	Opt.Entry	Display	Hidden
Asset	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Asset Subnumber	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business Area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Browsing the vendor master file

Key display transactions

In SAP S/4HANA, transaction BP

- Display in BP role:
 - “Business Partner (Gen.)” for general data
 - “Supplier (Fin. Accounting) for company code specific data

In ECC

- FK03 (Central + Company-Code)
- MK03 (Central + Purchasing Organization)
- XK03 (All)

Browsing the vendor master file, continued...

Business Partner: EWM17-SU01 EWM Supplier 01 / Atlanta GA 30344

Display in BP role: Supplier (Fin.Accounting)

Company Code

Company Code:

Customer:

Vendor: EWM17-SU01

Vendor: Account Management | Vendor: Payment Transactions | Vendor: Correspondence

Account Management

Reconciliation acct:

Head office:

Sort key:

Subsidy Indicator:

Authorization Group:

Planning Group:

Release Group:

Minority Indicator:

Certification Date:

Every vendor expected to have invoices/payments should have a reconciliation account defined

Authorization group can be used to determine which user IDs are allowed to work with the vendor

Release group is used for release strategy configuration

Browsing the vendor master file, continued...

Change Organization: EWM17-SU01, role Supplier (Fin.Accounting)

Business Partner: EWM17-SU01 EWM Supplier 01 / Atlanta GA 30344
Change in BP role: Supplier (Fin.Accounting) (Maintaine...)

Address Address Overview Identification Control Payment Transactions Status Legal Data Vendor: General Data Vendor: Tax Data Vendor:

Authorization Group
Group key

Additional General Data
Repetition
DteLimit ext.ID
Train station
Origin Acceptance

Payment Transactions
DME indicator
Instruction Key
Payee in Document
Alternative Payee 17300031

Payee in Document is the highest-risk field in ECC, but works differently in SAP S/4HANA

Alternative Payee is another high-risk field, but must reference an existing business partner

Purchase Order Display: ME23N

Standard PO 4500017791 Vendor T-K500A01 Motolux GmbH Gr.01 Doc. date 11/04/2016

Delivery/Invo... Conditions Texts Address Communication Partners Additional Data Org. Data Status Payment Processing

Payment Terms ZB01 Currency EUR
Payment in 14 days 3.000 % Exchange Rate 1.00000 ☐ Exch. Rate Fixed
Payment in 30 days 2.000 %
Payment in 45 days net
Incoterms EXW ☐ GR Message

S...	Itm	A	I	Material	Short Text	PO Quantity	OUn	C	Deliv. Date	Net Price	Curre...	Per	OPU
	10			T-M500U02	Standard-Rücklicht Uli 02	1,000	PC	D	12/07/2016	0.50	EUR	1	PC
	20			T-M500U02	Standard-Rücklicht Uli 02	100	PC	D	11/14/2016	0.50	EUR	1	PC
	30			T-M500U01	Standard Rücklicht - Kurztext.	10	PC	D	11/15/2016	10.00	EUR	1	PC

Item [10] T-M500U02 , Standard-Rücklicht Uli 02

Material D... Quantities/Weights Delivery Schedule Delivery Invoice Conditions Account Assignment Purchase Order History Texts C

Material group 003 ☐ IUID-Relevant Revision Level
Vendor mat. no. EAN/UPC
Vendor sub-range
Batch Vendor Batch ☒ InfoUpdate

Goods Receipt Display: MIGO

In SAP S/4HANA, MIGO replaces MB03 as the transaction used to display a goods receipt

- Auditors should be restricted to the 03 (display) activity

Display Material Document 5000000485 2016

Gene... Vendor Doc. info

Document Date 11/14/2016 Delivery Note Vendor Motolux GmbH Gr.01
Posting Date 11/14/2016 Bill of Lading HeaderText
☐ Individual Slip GR/GI Slip No.

Line	Mat. Short Text	Qty in UnE	EUn	SLoc	Batch	Valuation Ty...	M...	D Stock Type
1	Standard-Rücklicht Uli 02	100	PC	Materiallager			101	+ Unrestricted

Mater... Quantity Where Purchase Order Data Partner Account Assignment


Material Standard-Rücklicht Uli 02 T-M500U02
Vendor Material No.
Material Group 003

Logistics Invoice Display: MIR4

Enter the Invoice Document Number and Fiscal Year

Click Display Document

Display Invoice Document

 Display Document

Invoice Document No.

5105609212

Fiscal Year

2016

Transaction


Invoice

Diff. Posting

Not Applicable

5105609212

2016



Basic D...

Payment

Details

Tax

Contacts

Note

Invoice date

10/24/2016

Reference

RA-A144

Posting Date

10/24/2016

Amount

7,700.00

EUR

☐ Calculate tax

Tax amount

700.00

1I (Input tax 10%)

Text

Company Code

1000 BestRun Germany Frankfurt

Lot No.


Vendor FEET-44


Firma

Feet Vendor 44

Gutenbergstrasse 14

D-64289 DARMSTADT

 06151898989





PO Refere...

G/L Account

Material

Contract Reference

Layout

Item	Amount	Quantity	Or...	Purchase Or...	Item	PO Text
1	7,000.00	100 PAI		 4500017789	10	Let it be 44

Other Key Audit-Relevant Transactions

XK03 – Business partner master where role = Supplier

XK04 – Changes to Vendors

- Environment > Multiple Display

(Sales Order, Delivery Document, and Billing document display transactions listed earlier)

Order-to-Cash Cycle



Sales Document Setup, Screen 1

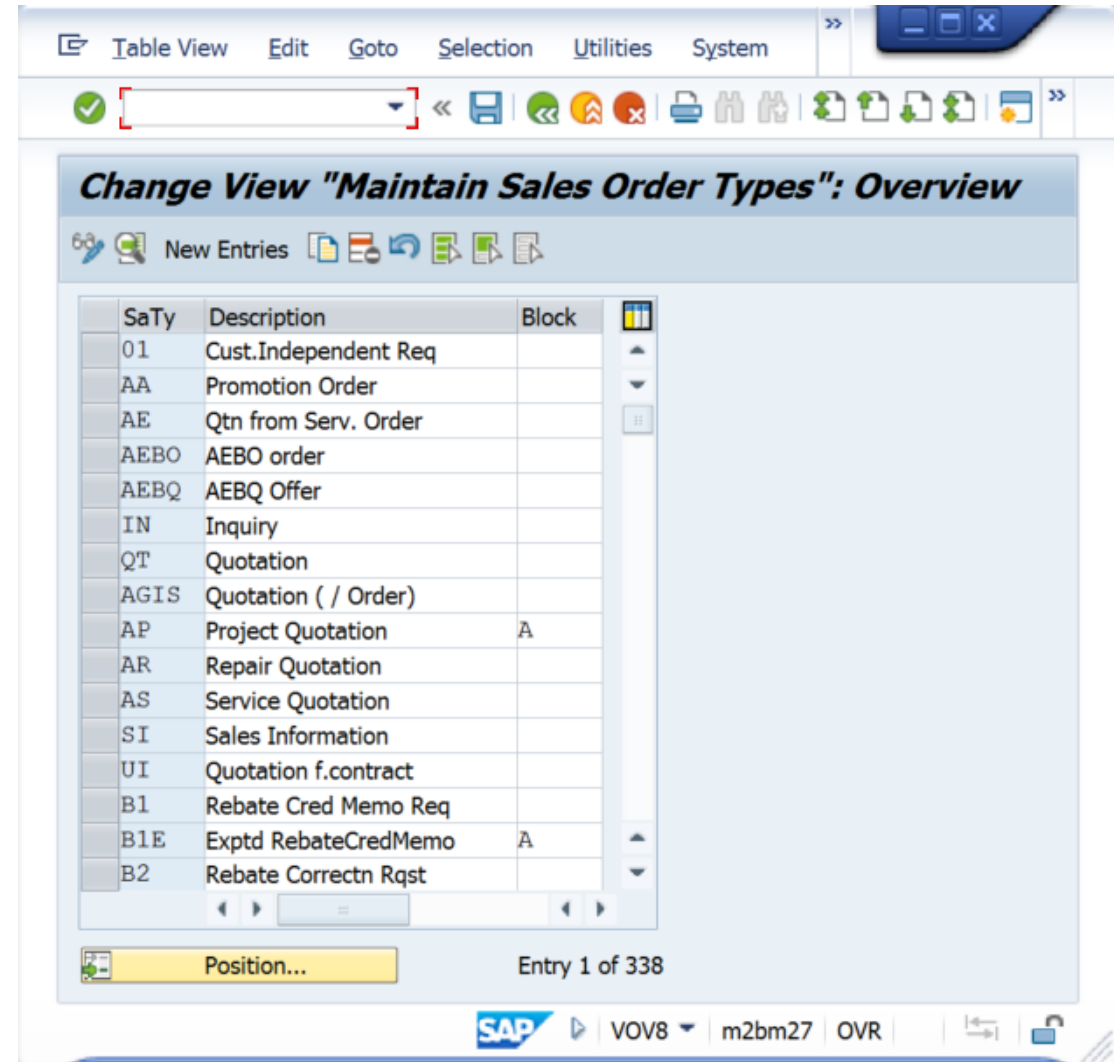
Defined in the IMG or directly in transaction VOV8

Provided by SAP, but custom types also possible

- Start with a Y or a Z

Blocking indicators:

- A
 - Only automatic creation allowed...no manual creation
- X
 - blocked for posting



Sales Document Setup, Screen 2

Key configuration elements include:

- Number range assignment
- Reference mandatory
- Check Credit Limit
- Commitment date
 - Not maintained
 - Agreed delivery time only
 - First confirmation date
 - Best confirmation date saved up to now
- Incompleteness procedure
- Delivery block
- Shipping condition
 - Overrides customer master file entry
- Billing block

Table View Edit Goto Selection Utilities System Help

Change View "Maintain Sales Order Types": Details

New Entries

Sales Document Type: GCTA **Standard Order**

SD document categ.: C

Indicator: ☐

Sales document block: ☐

Number systems

No.range int.assgt.	01	Item no.increment	10
No. range ext. assg.	02	Sub-item increment	10

General control

Reference mandatory	<input type="checkbox"/>	Material entry type	<input type="checkbox"/>
Check division	2	<input checked="" type="checkbox"/> Item division	
Probability	100	<input checked="" type="checkbox"/> Read info record	
Check credit limit	<input type="checkbox"/>	Check purch.order no	<input type="checkbox"/>
Credit group		<input type="checkbox"/> Enter PO number	
Output application	V1	Commitment date	<input type="checkbox"/>

Transaction flow

Screen sequence grp.	AU	Sales Order	Display Range	UALL
Incompl.proced.	11	Sales Order	FCODE for overv.scr.	UER1
Transaction group	0	Sales order	Quotation messages	<input type="checkbox"/>
Doc. pric. procedure	A		Outline agrmt mess.	<input type="checkbox"/>
Status profile			Message: Mast.contr.	<input type="checkbox"/>
Alt.sales doc. type1			ProdAttr.messages	A
Alt.sales doc. type2			<input type="checkbox"/> Incomplet.messages	
Variant				

Scheduling Agreement

Corr.delivery type	<input type="checkbox"/>	Delivery block	<input type="checkbox"/>
Usage	<input type="checkbox"/>		
MRP for DivSchType	<input type="checkbox"/>		

Shipping

Delivery type	LF	Delivery	Immediate delivery	<input type="checkbox"/>
Delivery block	<input type="checkbox"/>			
Shipping conditions	<input type="checkbox"/>			
ShipCostInfoProfile				

Billing

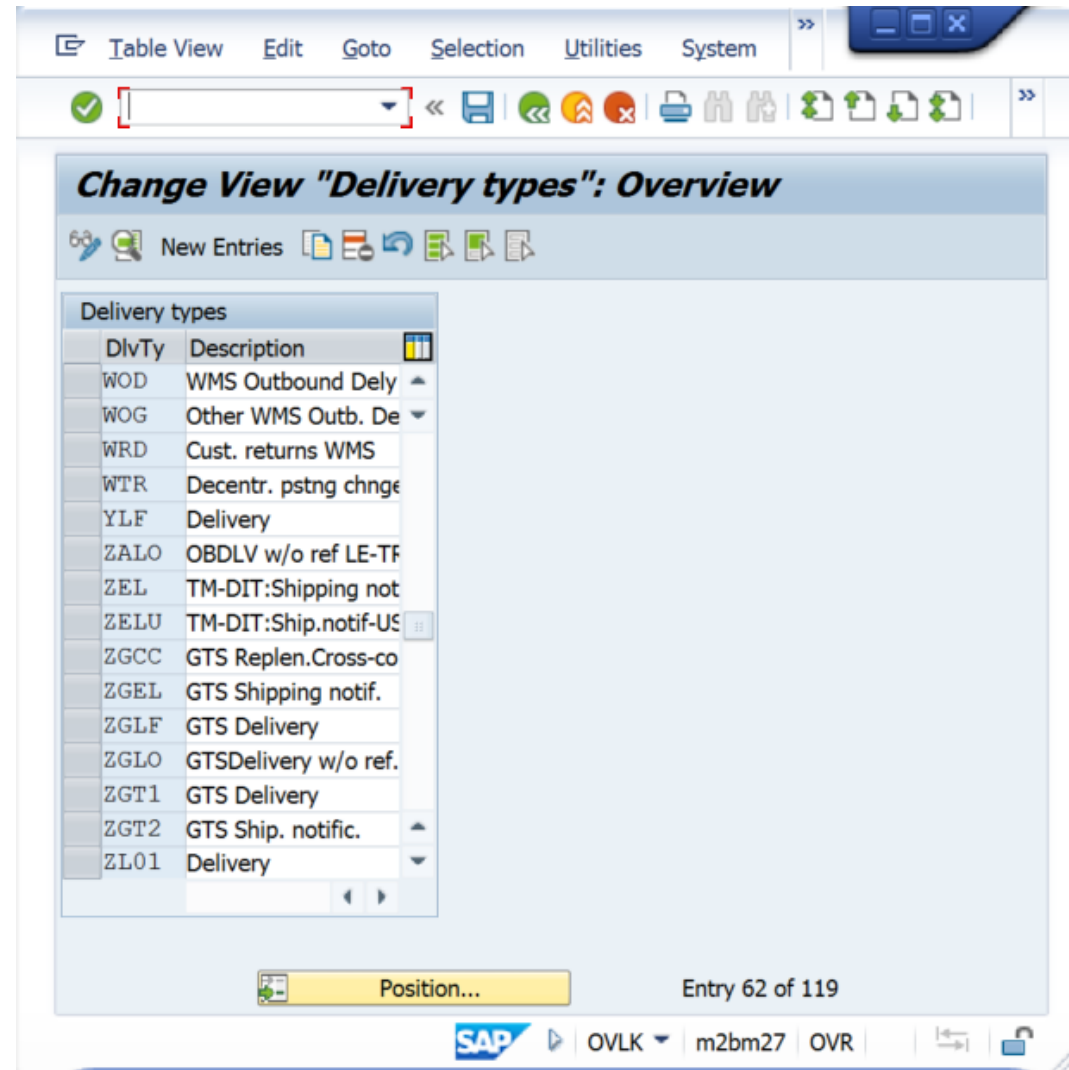
Dlv-rel.billing type	F2	Invoice (F2)	CndType line items	EK02
Order-rel.bill.type	F2	Invoice (F2)	Billing plan type	<input type="checkbox"/>
Intercomp.bill.type	IV	Intercompany billing	Paymt guarant. proc.	01
Billing block	<input type="checkbox"/>		Paymt card plan type	03

Delivery Document Setup, Screen 1

Defined in the IMG or directly in transaction OVLK

Provided by SAP, but custom types also possible

- Start with a Y or a Z



Delivery Document Setup, Screen 2

Key configuration elements include:

- Number range assignment
- Order Required
- Default order type
- Partner Determination Procedure

Delivery Type	LF	Delivery
Document cat.	J	Delivery
Number Systems		
NR int. assgt.	17	ItemNoIncrement
No. range ext.	18	10
Order Reference		
Order required	Sales order required	
Default ord.ty.	DL	Order Type Sched
ItemRequirement	202	Order w IndpdntIt
Document Content		
Stor.loc.rule	MARE	OutputDet.Proc.
TextDetermProc.	02	V10000
Doc.stats.group		Output Type
Route determin.		LD00
		Application
		V2
	New route determination without check	
<input checked="" type="checkbox"/> Delivry Split - WhNo	PartnDet.Proc.	ODCD
<input type="checkbox"/> Delivery Split Part.	Rescheduling	
<input type="checkbox"/> Automatic packing	Distrbtn Mode	Distribution Control By Ware..
<input type="checkbox"/> Gen. pack.matl item		
Transaction Flow		
Screen seq.grp	LF	Standard text
Display Range	All items	

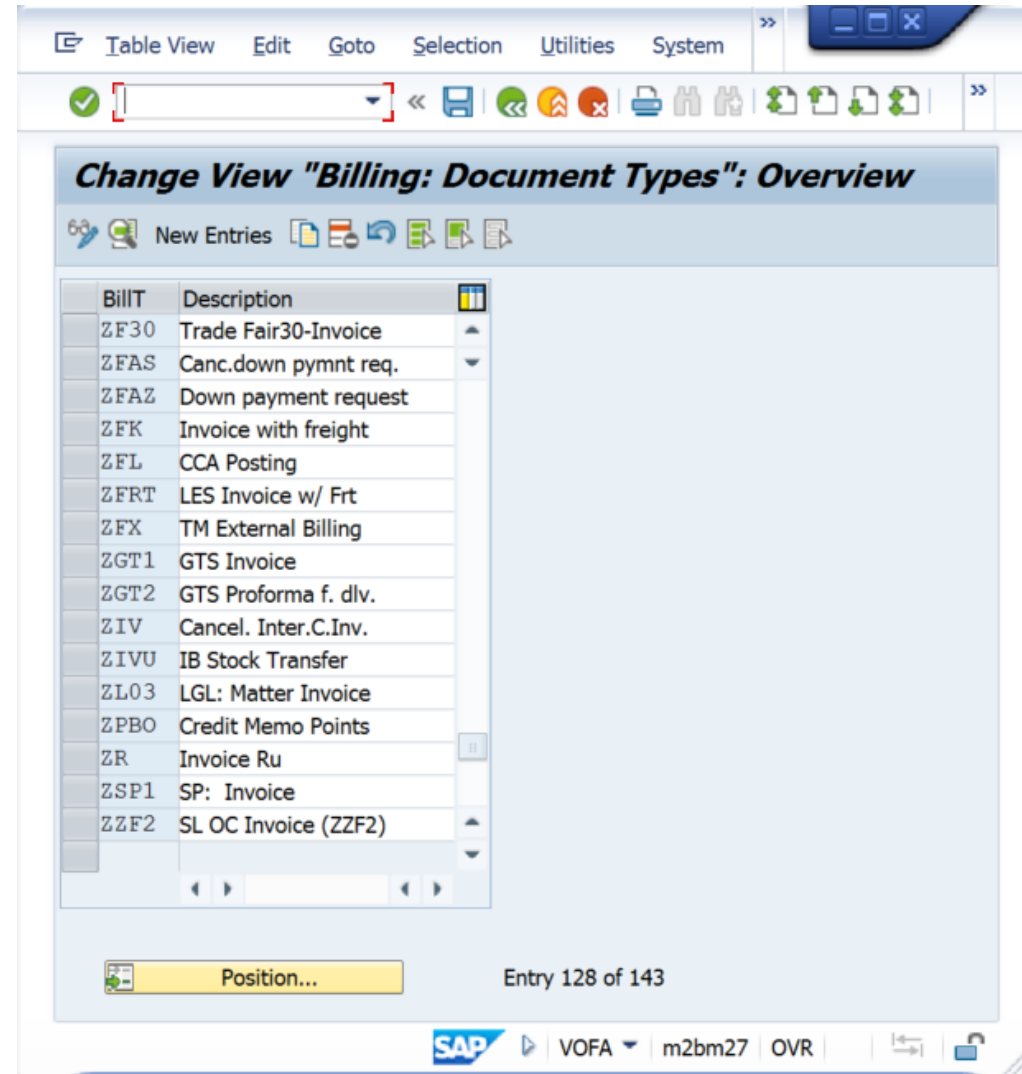
Order Reference
Order required
Sales order required
No preceding documents required
Sales order required
Purchase order required
Delivery for subcontracting
Project required
Stock transfer w/o previous activity
Return delivery to vendor
Goods movement through inb.deliv. / post.chge /outb. deliv.
Delivery from PP interface (work order)
Posting change with delivery

Billing Document Setup, Screen 1

Defined in the IMG or directly in transaction VOFA

Provided by SAP, but custom types also possible

- Start with a Y or a Z



SD: Billing Document Setup, Screen 2

Key configuration elements include:

- Number range assignment
- Posting Block flag
- Negative posting flag
- Cancellation billing type
- Cancellation copy requirements
 - Cancellation
 - Reconciliation account
 - Cash settlement
 - Payment cards
- Document price procedure

Change View "Billing: Document Types": Details

New Entries

Billing Type: ZFL CCA Posting Created by: [Redacted]

Number systems

No.range int.assgt. 19 Item no.increment

General control

SD document categ. M Invoice ☐ Posting Block

Doc. Cat. Extension

Transaction group 7 Billing documents ☒ Statistics

Billing category

Document Type DR Customer invoice

Negative posting ☐ No negative posting

Branch/Head office ☐ Customer=Payer/Branch=sold-to party

Credit memo w/ValDat ☐ No

Invoice list type LR Invoice list

Rebate settlement ☐ ☒ Rel.for rebate

Standard text

Cancellation

Cancell.billing type S1 Invoice Cancellation

Copying requirements

Reference number

Assignment Number

Account assignment/pricing

AcctDetermProc. KOFI00 Account Determination

Doc. pric. procedure A Standard

Acc. det. rec. acc. KOFIAB Standard rec. account determ.

Acc. det. cash. set.

Acc. det. pay. cards A00001 Standard

Output/partners/texts

Output determ.proc. V10000 Billing Output Application V3

Item output proc.

Output Type RD00 Invoice

Header partners FK Billing Document

Item partners FP Billing Item

TextDetermProcedure 03 Billing header

Text determ.proc.itm 03 Billing item

☐ Delivery text

Important Configuration: O2C

Evaluation

- Sales Organizations
- Distribution Channels
- Sales Division
- Sales Document Type
- Delivery Document Type
- Billing Document Type

Transaction

- OVX5
- OVXI
- OVXB
- VOV8
- OVLK
- VOFA

Define Credit Checks

Defined in OVAK

Associated with sales order types

Options from strongest to weakest: DCBA

Change View "Sales Document Types - Credit Limit Check": Overview

SaTy	Description	Check credit	Credit group
01	Cust.Independent Req		
AA	Promotion Order		
AE	Qtn from Serv. Order		
AEBO	Standard order		
AEBO	Offer		
IN	Inquiry		
QT	Quotation		
AGIS	Quotation (/ Order)	D	01
AP	Project Quotation		
AR	Repair Quotation		
AS	Service Quotation		
SI	Sales Information		
UI	Quotation f.contract		
B1	Rebate Cred Memo Req		
B1E	Exptd RebateCredMemo		
B2	Rebate Correctn Rqst		
B2E	Rebate P.Correctn Rt		

Check credit limit (2) 5 Entries Found

Check credit li ...	Short text
	No credit limit check
A	Run simple credit limit check and warning message
B	Run simple credit limit check and error message
C	Run simple credit limit check and delivery block
D	Credit management: Automatic credit control

OVA8: Automatic Credit Control

“Released documents are still unchecked” section indicates behavior if an order that previously-passed credit checking is changed

Reactions:

- blank = no message
- A & C = warning
- B & D = error

Can call out to SAP Credit Management (FIN-FSCM-CR) using a BAdi

Change View "View for Maintenance of Automatic Credit Control": Detail

New Entries

CCAr	RkC	CG	Credit control	Curr.	Update
1000	E	01	Very High Default Risk Orders	USD	000012

Document controlling	Released documents are still unchecked
No credit check	Deviation in %
<input type="checkbox"/> Item check	Number of days
	5
	10

Checks

Reaction Status/Block

<input type="checkbox"/> SAP Credit Mngt	A	<input checked="" type="checkbox"/>
--	---	-------------------------------------

Credit check: System reaction (warning, error) (1) 5 Entries ...

System reaction	Short Descript.
	No message
A	Warning
B	Error message
C	Like A + value by which the credit limit has been exceeded
D	Like B + value by which the credit limit has been exceeded

Extending Credit Checking to Goods Issue / Delivery

T-Code OVAD

Defining a credit group for the Delivery Document Type extends credit checking past the time of the sales order

- Credit may have changed if time between order and delivery is large

The screenshot shows the SAP OVAD transaction interface. The title bar reads "Change View 'Delivery Types - Credit Limit Check': Ov...". Below the title bar is a toolbar with various icons. The main area contains a table with the following data:

DlvTy	Description	Dlv.credit group	GI credit group
BV	Cash Sale		
DIG	Inb.deliv.gds mvmnt		
DOG	Outb.deliv.gds mvmnt		
DTR	Central postng chnge		
EG	Rough GR		
EL	Inbound delivery		
HID	Inbnd dlv. HU mvmnt		
HOD	Outb.deliv.GI mvmnt	03	02
HTP	Deliv.for post.chge		
JF	Outbound delivery IN		

At the bottom of the table, there is a "Position..." button and the text "Entry 1 of 41". The SAP logo and navigation bar are visible at the very bottom.

Reference Documents Mandatory

T-Code VOV8

Requires reference to another Sales Order document

Default value is blank

Should be changed post go-live for sales order types, particularly credits and returns

Change View "Maintain Sales Order Types": Details

The screenshot shows the SAP 'Maintain Sales Order Types' details screen. The 'Reference mandatory' field is circled in red. The 'Sales Document Type' is 'Z620' with a dropdown showing 'Credit Memo CRM'. The 'SD document categ.' is 'K'. The 'Indicator' is blank. The 'Number systems' section shows 'No. range int. assgt.' as '13' and 'No. range ext. assgt.' as '14'. The 'General control' section shows 'Reference mandatory' as 'M', 'Check division' as blank, 'Probability' as '100', 'Check credit limit' as blank, 'Credit group' as blank, 'Output application' as 'V1', 'Material entry type' as blank, 'Item division' as checked, 'Read info record' as checked, 'Check purch. order no' as blank, 'Enter PO number' as blank, and 'Commitment date' as blank.

Sales Document Type		Z620	Credit Memo CRM
SD document categ.	K	Sales document block	
Indicator			
Number systems			
No. range int. assgt.	13	Item no. increment	10
No. range ext. assgt.	14	Sub-item increment	
General control			
Reference mandatory	M	Material entry type	
Check division		Item division	<input checked="" type="checkbox"/>
Probability	100	Read info record	<input checked="" type="checkbox"/>
Check credit limit		Check purch. order no	
Credit group		Enter PO number	
Output application	V1	Commitment date	

Incompleteness Procedures, Screens 1-3

Defined in the IMG and various transactions like OVA2

Fields listed on screen 3 show up on the incompleteness log

- Those checked with a warning also give a message at entry if the field is left blank

Display View "Groups": Overview

Dialog Structure

- Groups
- Procedures
- Fields

Incompletion groups

Group	Description
A	Sales - Header
B	Sales - Item
C	Sales - Sched. Line

Error group: B

Procedures

InProc	Description
20	Standard Item
21	Credit/Deb.Memo Item
22	Sched.Agreement Item
23	Qty Contract Item
24	Free of Charge Item
25	Service Item
26	Free of charge serv.

Dialog Structure

- Groups
- Procedures
- Fields

Error proc. 26

Incompletion fields

Table	Fld name	Description	Scr.	Status	Warning	Seq.
VBAP	ARKTX	Description	PKAU	04	<input type="checkbox"/>	0
VBAP	CUOBJ	Configuration	POCO	01	<input type="checkbox"/>	0
VBAP	KWMENG	Order Quantity	PKAU	04	<input checked="" type="checkbox"/>	0
VBAP	PRSOK	Pricing	PKON	06	<input type="checkbox"/>	0
VBAP	WERKS	Plant	PDE2	02	<input type="checkbox"/>	0

Sales Order > Billing Copy Control, Screens 1-3

Copy control configuration defines what Sales Document fields are copied to Billing Documents

Set in transaction VTFA

Dialog Structure

- Header
- Item

Tgt	Billing Type	Source	SalesDocType
CBF2	BEV Invoice	PS2	PS: Billing Request
CBF2	BEV Invoice	OR	Standard Order
CBF2	BEV Invoice	TAV	Standard Order (VMT)

Dialog Structure

- Header
- Item

Target billing type	CBF2	BEV Invoice
From SalesDoc Type	OR	Standard Order

Item

ItmCt	Description
TAD	Service
TADC	Configurable Service
TAG	Generic Article

Target		Source	
Target Bill. Type	CBF2	Ref. SalesDoc Type	OR
	BEV Invoice		Standard Order
Item Cat. Proposal		Item Category	TADC
			Configurable Service

Copy

Copying requirements	002	Item/order-related	Billing quantity	A
Data VBRK/VBRP	001	Inv. Split (sample)	Pos./neg. quantity	+
			Pricing type	G
			PricingExchRate type	
			Price source	

Billing quantity Short Descript.	
A	Order quantity less invoiced quantity
B	Delivery quantity less invoiced quantity
C	Order quantity
D	Delivery quantity
E	Goods receipt quantity less invoiced quantity
F	Invoice receipt quantity less invoiced quantity
G	Cumulative batch quantity minus invoiced quantity
H	Cumul.batch quantity
I	Purchase quantity minus quantity already billed

Delivery > Billing Copy Control, Screens 1-3

Copy control configuration defines what Delivery Document fields are copied to Billing Documents

Set in transaction VTFL

Display View "Header": Overview

Dialog Structure

- Header
- Item

Tgt	Billing Type	Source	Delivery type
CBF2	BEV Invoice	CBLR	BEV Returns Delivery
CBF2	BEV Invoice	LF	Delivery

Dialog Structure

- Header
- Item

Target billing type: CBF2 BEV Invoice

From delivery type: LF Delivery

ItmCt	Description
TAMA	Delivery Order Item
TAN	Standard Item
TANN	Free of Charge Item
TANQ	CRM Quot.-> Standard
TAO	Milestone billing

Target		Source	
Target Bill. Type	CBF2	From Delivery Type	LF
	BEV Invoice		Delivery
		Item Category	TAN
			Standard Item









Copy			
Copying requirements	004	Deliv-related item	Billing quantity
Data VBRK/VBRP	001	Inv. Split (sample)	Pos./neg. quantity
			Pricing type
			PricingExchRate type
			<input type="checkbox"/> Cumulate cost
			Price source

Pricing type	Short Descript.
A	Copy price components and redetermine scales
B	Carry out new pricing
C	Copy manual pricing elements and redetermine the others
D	Copy pricing elements unchanged
E	Adopt price components and fix values
F	Copy pricing elements, turn value and fix
G	Copy pricing elements unchanged and redetermine taxes
H	Redetermine freight conditions
I	Redetermine rebate conditions
J	Redetermine confirmed purch. net price / value (KNTYP=d)
K	Adopt price components and cose. Redetermine taxes.
M	Copy pricing elements, turn value
N	Transfer pricing components unchanged, new cost
O	Redetermine variant conditions (KNTYP=O)
Q	Redetermine calculation conditions (KNTYP=Q)
R	Apply Price Parts and Bonus Conditions
U	Redetermine precious metal conditions (KNTYP=U)
X	Customer reserve X
Y	Customer reserve Y
Z	Customer reserve Z
1	Customer reserve 1
2	Customer reserve 2

Example Sales Document Flow

Environment >
Document Flow
from the main menu of any sales order

Double-clicking on an item goes to that document

Business partner 0000002141 Jaspers Computers			
			
Document	On	Status	
·   Rush Order 0000005352	02/24/1998	Completed	
·  Delivery 0080003749	02/24/1998	Completed	
·  Picking request 19980224	02/23/1998	Completed	
·  GD goods issue:delvy 0049007079	02/24/1998	complete	
·  Invoice (F2) 0090005632	02/24/1998	Completed	
·  Accounting document 0100007862	02/24/1998	Cleared	

Sales Order Display: Sales Tab: VA03

Key settings:

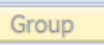

- Delivery block
- Billing Block
- Payment Terms
- Pricing date
- Incoterms

Rush Order	5352	Net value	386,864.00	DEM
Sold-To Party	2141	Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln		
Ship-To Party	2141	Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln		
PO Number	JC-TR1-02356	PO date	02/24/1998	

Sa...	Item overview	Item detail	Ordering party	Procurement	Shipping	Reason for rejection
-------	---------------	-------------	----------------	-------------	----------	----------------------

Req. deliv.date	D	02/24/1998	Deliver.Plant	
<input type="checkbox"/> Complete dlv.			Total Weight	3,448.300 KG
Delivery block			Volume	4.275 M3
Billing block			Pricing date	02/24/1998
Payment card			Exp.date	
Card Verif.Code				
Payment terms	ZB01	14 Days 3%, 30/2%, ..	Incoterms	CFR Köln
Order reason				

All items							
Item	Material	Order Quantity	Un	Description	S	Customer Material Num	
	10M-05	25	PC	Flatscreen LE 50 P	<input type="checkbox"/>		
	20M-06	30	PC	Flatscreen MS 1460 P	<input type="checkbox"/>		



Sales Order Display: Item Overview Tab: VA03

Key fields on the right (off screen)

- Billing Date
- Account Assignment Group

Rush Order 5352 Net value 386,864.00 DEM

Sold-To Party 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln

Ship-To Party 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln

PO Number JC-TR1-02356 PO date 02/24/1998

Sa... Item overview Item detail Ordering party Procurement Shipping Reason for rejection

Req. deliv.date D 02/24/1998 Deliver.Plant

All items

Item	Material	Order Quantity	Un	Description	S	Customer Material Numb
	10M-05	25	PC	Flatscreen LE 50 P	<input type="checkbox"/>	
	20M-06	30	PC	Flatscreen MS 1460 P	<input type="checkbox"/>	
	30M-07	26	PC	Flatscreen LE 64P	<input type="checkbox"/>	
	40M-08	20	PC	Flatscreen MS 1575P	<input type="checkbox"/>	
	50M-09	27	PC	Flatscreen MS 1585	<input type="checkbox"/>	
	60M-10	33	PC	Flatscreen MS 1775P	<input type="checkbox"/>	
	70M-11	33	PC	Flatscreen MS 1785P	<input type="checkbox"/>	
	80M-02	1	PC	Sunny Xa1	<input type="checkbox"/>	

Group

Delivery Display: Header, Processing Tab: VL03N

Key settings:


- Billing Date
- Goods issue flag
- Billing docs flag
- POD Status

Ship-to party 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln

Processi... Picking Loading Global Trade Management Shipment Foreign Trade/Customs Financi...

Dates

Picking	02/24/1998	00:0..	Billing Date	02/24/1998
Trans. Planning	02/24/1998	00:00	Billing date	
Loading	02/24/1998	00:00		
Planned GI	02/24/1998	00:0..	Actual GI Date	02/24/1998 00:00
Delivery Date	02/24/1998	08:30		

 Scheduling

Overall Status

Document Status	✓ Checked		
Picking	C Fully picked	TransPlnng	A Open transp.planning
WM Activities	No WM trnsf ord reqd	Dec. Whse	Not Relevant
Confirmation	C Fully confirm PickRq		<input type="checkbox"/> Change Management
Pack	Packing not required	POD status	Not Relevant
Goods Issue	C Completed	IntcoBill	Not Relevant
Bill.Docs.	C Fully invoiced	Credit	Not performed

Delivery Display: Header, Picking Tab: VL03N

Ship-to party 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln

Processi... Picking Loading Global Trade Management Shipment Foreign Trade/Customs Financi...

Status

Pick. deadline	02/24/1998	00:0..		
OvrllPickStatus	C	Fully picked	Dec. Whse	<input type="checkbox"/> Not Relevant
OverallWMStatus	<input type="checkbox"/>	No WM trnsf ord reqd		<input type="checkbox"/> Change Management
Confirmation	C	Fully confirm PickRq		

Warehouse

Warehouse No.			
Staging Area			
PickedItmLocat.		Split ind.	<input type="checkbox"/>

Pack

No.of packages	0	
Packing status	<input type="checkbox"/>	Packing not required

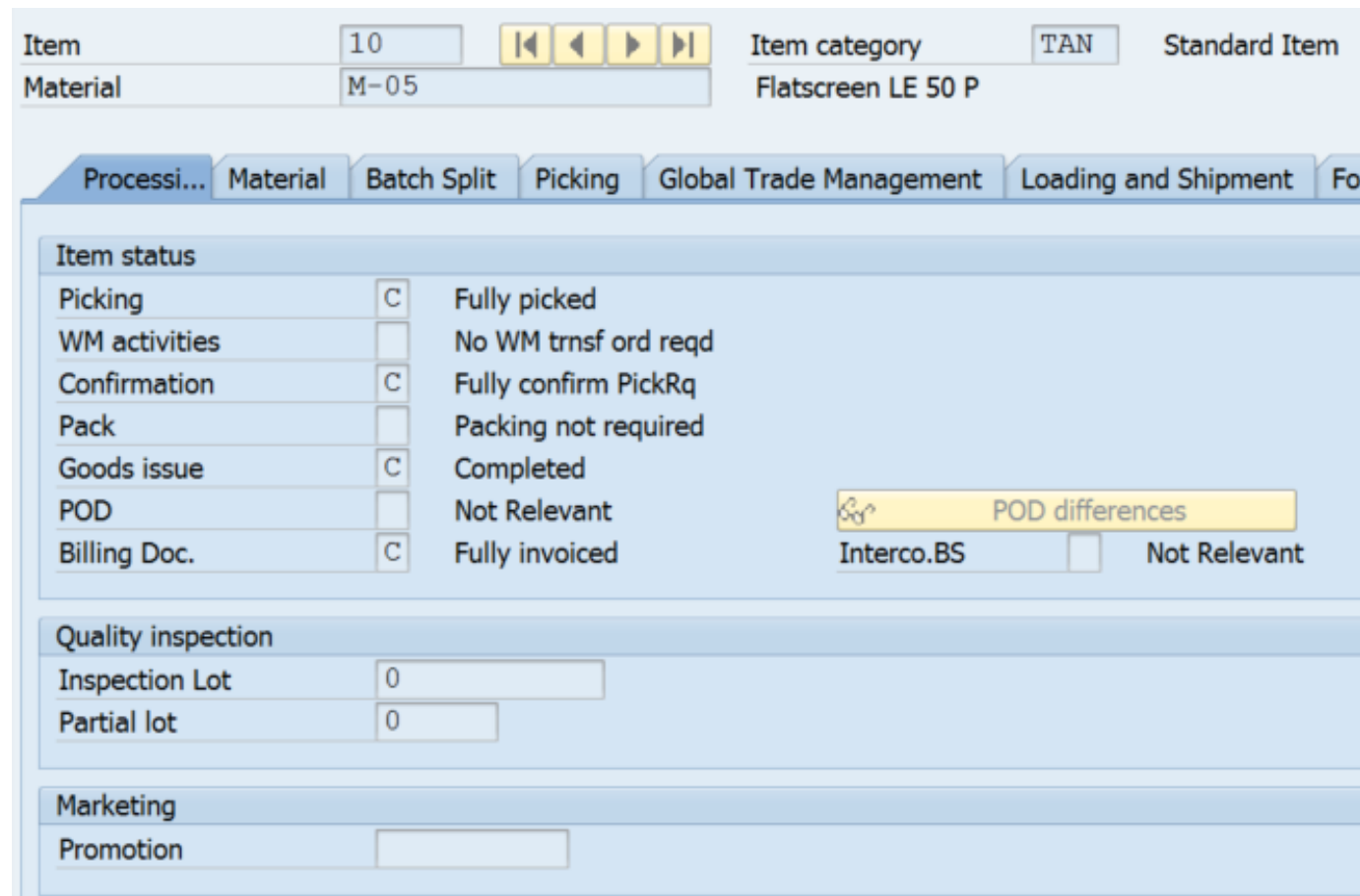
Weight and volume

Total Weight	3,448.300	KG
Net weight	3,448.300	
Volume	4.275	M3

Delivery Display: Item, Processing Tab: VL03N

Key Settings

- Goods issue status
- POD flag
- POD differences
- Billing Doc status



The screenshot shows the SAP VL03N Delivery Display interface, specifically the Processing Tab. At the top, the Item is set to 10 and the Material is M-05. The Item category is TAN, and it is a Standard Item. The item description is Flatscreen LE 50 P. The Processing Tab is selected, showing various status fields. The Item status section includes Picking (C, Fully picked), WM activities (No WM trnsf ord reqd), Confirmation (C, Fully confirm PickRq), Pack (Packing not required), Goods issue (C, Completed), POD (Not Relevant), and Billing Doc. (C, Fully invoiced). There is a button for POD differences and a field for Interco.BS (Not Relevant). The Quality inspection section shows Inspection Lot (0) and Partial lot (0). The Marketing section shows Promotion.

Item status		
Picking	C	Fully picked
WM activities		No WM trnsf ord reqd
Confirmation	C	Fully confirm PickRq
Pack		Packing not required
Goods issue	C	Completed
POD		Not Relevant
Billing Doc.	C	Fully invoiced

POD differences
Interco.BS ☐ Not Relevant

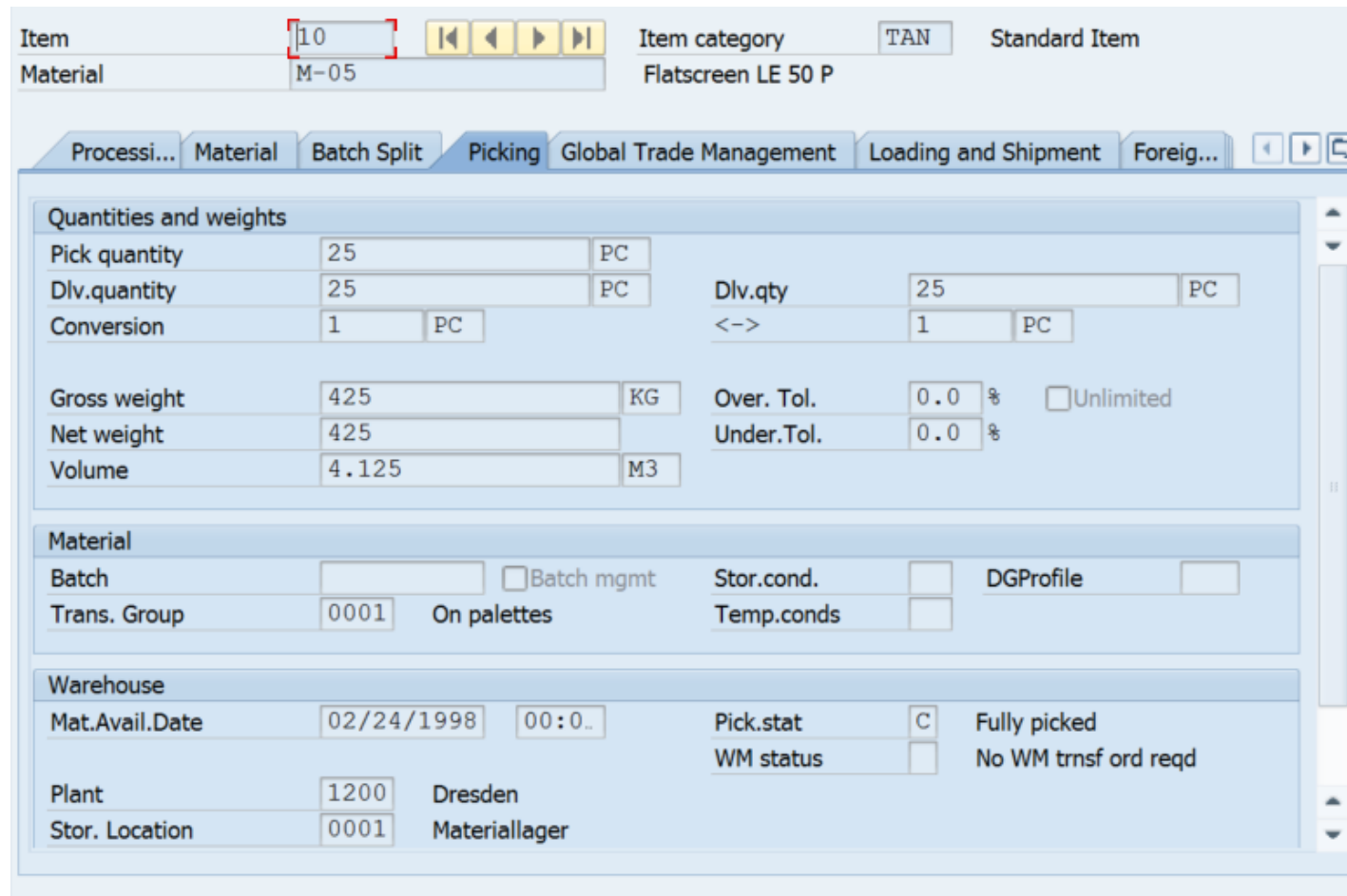
Quality inspection	
Inspection Lot	0
Partial lot	0

Marketing	
Promotion	

Delivery Display: Item, Picking Tab: VL03N

Key settings:

- Over. Tolerance
- Under. Tolerance
- Unlimited delivery flag
- Picking Status



The screenshot shows the SAP VL03N Delivery Display interface, specifically the Picking tab. The top section contains fields for Item (10), Material (M-05), Item category (TAN), and Standard Item (Flatscreen LE 50 P). Below this is a tabbed interface with tabs for Processi..., Material, Batch Split, Picking (selected), Global Trade Management, Loading and Shipment, and Foreign... The main content area is divided into three sections: Quantities and weights, Material, and Warehouse. The Quantities and weights section includes fields for Pick quantity (25), Dlv.quantity (25), Conversion (1), Gross weight (425), Net weight (425), Volume (4.125), Dlv.qty (25), and Over. Tol. (0.0 %). The Material section includes fields for Batch, Trans. Group (0001), On palettes, Stor.cond., Temp.conds, and DGProfile. The Warehouse section includes fields for Mat.Avail.Date (02/24/1998), Pick.stat (C), WM status, Plant (1200), and Stor. Location (0001).

Item			
Item	10	Item category	TAN
Material	M-05	Standard Item	Flatscreen LE 50 P

Picking			
Quantities and weights			
Pick quantity	25	PC	
Dlv.quantity	25	PC	
Conversion	1	PC	
Gross weight	425	KG	
Net weight	425		
Volume	4.125	M3	
Dlv.qty	25	PC	
Over. Tol.	0.0	%	<input type="checkbox"/> Unlimited
Under.Tol.	0.0	%	

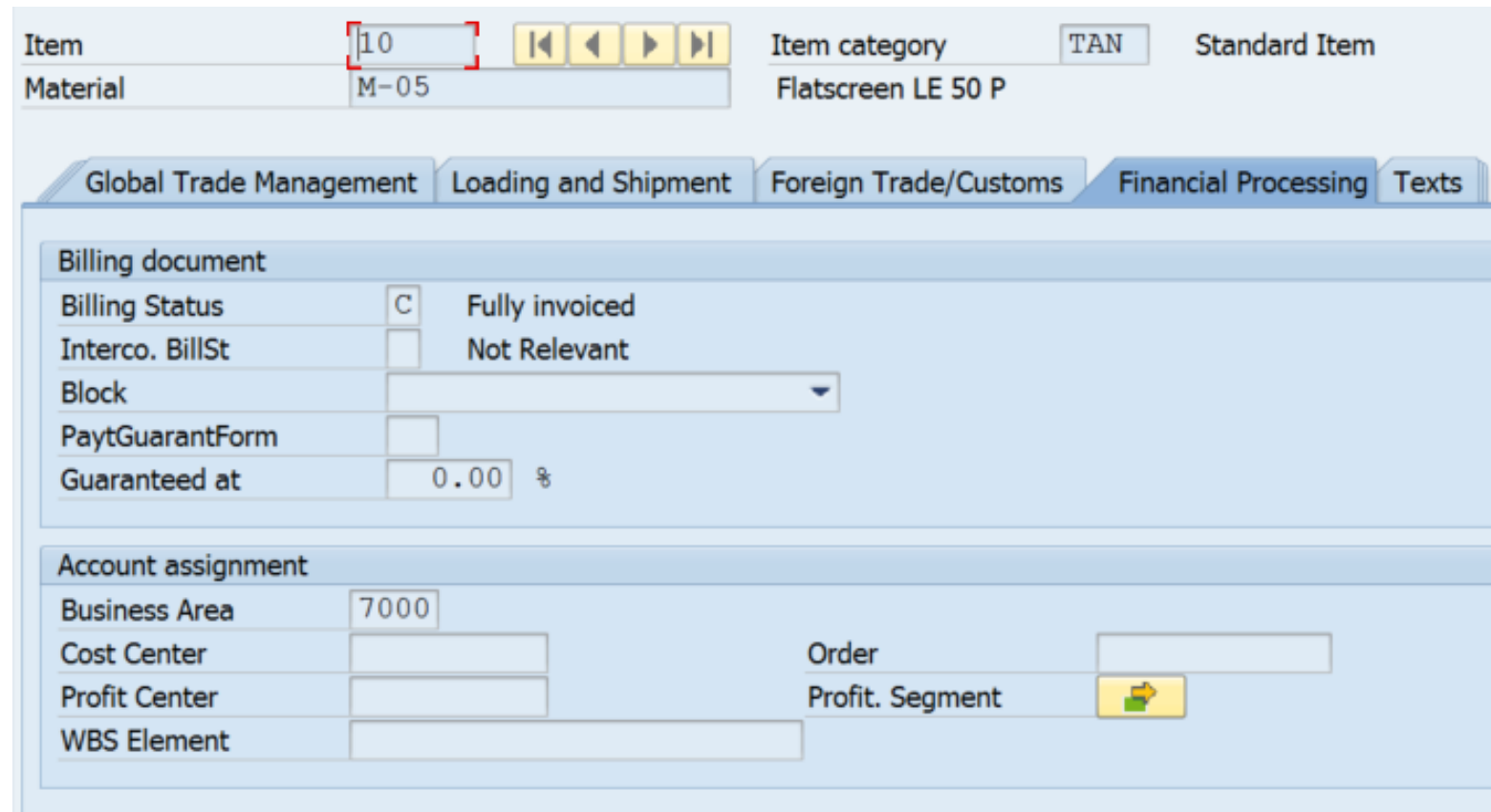
Material			
Batch		<input type="checkbox"/> Batch mgmt	
Trans. Group	0001	On palettes	
Stor.cond.		DGProfile	
Temp.conds			

Warehouse			
Mat.Avail.Date	02/24/1998	00:0..	
Pick.stat	C	Fully picked	
WM status		No WM trnsf ord reqd	
Plant	1200	Dresden	
Stor. Location	0001	Materiallager	

Delivery Display: Item, Financial Processing Tab: VL03N

Key settings:

- Billing status
- Billing block flag
- Account Assignment Info (as relevant)



The screenshot shows the SAP VL03N Delivery Display interface, specifically the Financial Processing tab. The top section contains fields for Item (10), Material (M-05), Item category (TAN), and Standard Item (Flatscreen LE 50 P). Below this is a tabbed interface with five tabs: Global Trade Management, Loading and Shipment, Foreign Trade/Customs, Financial Processing (selected), and Texts. The Financial Processing tab is divided into two main sections: Billing document and Account assignment. The Billing document section includes fields for Billing Status (C, Fully invoiced), Interco. BillSt (Not Relevant), Block (dropdown), PaytGuarantForm, and Guaranteed at (0.00 %). The Account assignment section includes fields for Business Area (7000), Cost Center, Profit Center, WBS Element, Order, and Profit. Segment (with a green arrow icon).

Item		Item category	
10	M-05	TAN	Standard Item
		Flatscreen LE 50 P	

Global Trade Management		Loading and Shipment		Foreign Trade/Customs		Financial Processing		Texts	
Billing document									
Billing Status	C	Fully invoiced							
Interco. BillSt		Not Relevant							
Block	▼								
PaytGuarantForm									
Guaranteed at	0.00	%							
Account assignment									
Business Area	7000								
Cost Center		Order							
Profit Center		Profit. Segment		➡					
WBS Element									

Invoice Document: VF03

Scrolling to the right displays the reference document field, containing the delivery document ID

Invoice (F2) 90005632 (F2) Display: Overview of Billing Items

Accounting Billing documents

Invoice (F2) 90005632 Net Value 386,864.00 DEM
Payer 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln
Billing Date 02/24/1998

Item	Description	Billed Quantity	SU	Net value	Material
10	Flatscreen LE 50 P	25	PC	22,000.00	M-05
20	Flatscreen MS 1460 P	30	PC	50,400.00	M-06
30	Flatscreen LE 64P	26	PC	36,452.00	M-07
40	Flatscreen MS 1575P	20	PC	43,960.00	M-08
50	Flatscreen MS 1585	27	PC	63,504.00	M-09
60	Flatscreen MS 1775P	33	PC	81,774.00	M-10
70	Flatscreen MS 1785P	33	PC	86,856.00	M-11
80	Sunny Xa1	1	PC	1,918.00	M-02

SAP VF03 m2bm27 OVR

Invoice Document: Accounting Overview

Accounting document flow for customer billing similar to flow for vendor invoices

Display Document: Data Entry View

Taxes Display Currency

Data Entry View

Document Number100007862

Document Date02/24/1998

ReferenceJC-TR1-02356

CurrencyDEM

Company Code1000

Posting Date02/24/1998

Cross-Comp.No.

Texts exist☐

Fiscal Year1998

Period2

Ledger Group

CoCd	Item	PK	S	Account	Description	Amount	Curr.	Text	Tx	Cost Center
1000	1	01		2141	Jaspers Computers	444,893.60	DEM		A1	
1000	3	50		175000	Output tax	58,029.60-	DEM		A1	
1000	11	50		230051	Gain/loss Euro conv.	0.00	DEM			

FB03 m2bm27 OVR

Key Audit-Relevant Transactions

XD03 – Business partner master where role = Customer

XD04 – Changes to Customers

- Environment > Multiple Display

VK33 – Display Conditions

VK13 – Changes to Conditions

- Environment > Changes > Change Report

UKM_MALUS_DSP – Credit Limit Utilization

(Sales Order, Delivery Document, and Billing document display transactions listed earlier)

Focus Areas



Commonly missed by implementation teams

- Dual Control over Sensitive Fields
- Data Validation Rules
- Inventory adjustment tolerances
- Document type mandatory reference
- Price control mandatory setting

Related Risk / Benefit

- Fraudulent or erroneous entry/change to high-risk vendor or customer master data fields
- Journal Entry data entry mistakes
- Inventory count data entry mistake
- Erroneous/fraudulent credit memo, return, or other adjustment-type transactions
- Inappropriate/inconsistent inventory valuation

Commonly missed by implementation teams, continued...

- Project budget warnings and error messages
- Minimum/maximum useful lives + negative depreciation flag
- Evaluated receipts settlement
- Company Code Productive Indicator

Related Risk / Benefit

- Project budgets exceeded without approval
- Asset depreciation erroneously calculated due to user input error
- Costly invoice processing for high-volume trusted vendors
- Deletion programs wiping out accounting-relevant data with no audit trail

Other areas of external audit focus

Price x Quantity

Key report testing

“How do you know?”

Continuous Monitoring



The issue: False Sense of Reality

Traditional testing of controls often gives false sense of reality

- Typical focus on configuration settings and signoffs
- Limited real analysis of business outcomes

Certain business activities can make controls appear to be working at the surface level, when in actuality the intent of the control is being bypassed

- i.e., creating a PO after an invoice comes in almost always means the three-way-match control is met

Focused analysis can quantify exposure for management and allow for more thoughtful and fact-based decisions

Example 1

AP Baseline Date Changes (Backward)

Changing the baseline date on an invoice results in a vendor being paid faster than normal

- If abused, can be a way to bypass normal payment term requirements

By Company Code

Company Code	Avg of DiffDays	Number of Changes	Amount (USD)
3100 - Microsoft, Inc.	-21.1	688	\$88,199,837.88
SG01 - Microsoft Asia Ltd.	-21.6	232	\$7,472,213.58
2100 - Microsoft Corp.	-31.0	131	\$15,281,075.59
JP02 - Microsoft	-10.9	53	\$81,502.44
CN16 - Microsoft (China) Pte Ltd.	-9.6	42	\$65,613.84
CN11 - Microsoft Tech Sdn Bhd Co.	-4.2	38	\$188,088.57
CN03 - Microsoft Co. Ltd.	-23.9	27	\$409,916.01
IN02 - Microsoft Private Pte.	-142.1	19	\$104,881.24

Key Discussion Points: Why are data changes being made? Data entry or training issues, or something else?

By Vendor

Vendor	Avg of DiffDays	Number of Changes	Amount (USD)
0000041133 - Microsoft Asia	-25.1	532	\$86,509,743.59
0000021891 - Microsoft	-21.6	232	\$7,472,213.58
0000045028 - Microsoft Private Ltd.	-2.2	94	\$358,938.83
0000500888 - Microsoft Service Co. Ltd.	-9.9	17	\$61,008.72
0000048831 - Microsoft	-1.5	14	\$164,099.00
0000041170 - Microsoft	-39.9	14	\$1,357.22
0000300100 - Microsoft	-3.9	13	\$3,186.76
0000802727 - Microsoft International (Hong Kong)	-6.3	11	\$6,121.22
0000030268 - Microsoft Ltd.	-1.5	10	\$102,394.94
0000803143 - Microsoft Corporation	-4.9	9	\$663.18
0000019131 - Microsoft Ltd.	-76.6	8	\$61,810.55
0000802462 - Microsoft Telecommunications (HK)	-289.0	8	\$4,339.50
0000500006 - Microsoft (Singapore) Pte.	-16.0	8	\$6,513.63
0000061434 - Microsoft Services, Inc.	-20.3	7	\$908,800.86
0000800428 - Microsoft (China) Pte.	-35.0	7	\$2,678.33

Actual results: Blurred content to protect sensitive client data

Example 2

Excessive manual removal of blocks

The system automatically blocks transactions outside of defined tolerances

Users manually remove blocks, rather than resolve blocking conditions

Note record 2 below, where a \$95 CAD PO line item was actually paid out at almost \$97,000

c_DiffInUSD	c_Diff_Ratio	InvAmtInUSD	PoAmtUSD	Currency	Doc Numbe	Item Num
188967.97	1,359.79 %	203967.97	15000.00	USD	4502602990	00010
96606.68	101,963.45 %	96701.52	94.84	CAD	4502695173	00010
82960.00	262.29 %	134078.00	51118.00	USD	4502721274	00120
67750.00	369.38 %	92900.00	25150.00	USD	4502721274	00250

Example 3

ID Sharing

System security ensures the same user cannot perform incompatible functions

We spend millions on Segregation of Duties and Critical Access controls and monitoring processes...

- ...which are effectively bypassed if users are sharing IDs

ID logged into 2 different computers at the same time
snapshot from August 1, at 3:59pm

USER ID	Machine ID	IP Address	TERMID	SERVER
CB01SVR	BNDMM1	172.16.65.175	612	
CB01SVR	JNQX4S1	172.16.65.216	58	

Actual results: Blurred out to protect sensitive client data

Example 4: Erroneous Sequencing

PO / receipt created after the invoice is received

When looking at frequency by company code, the “problem children” become apparent

- Note that this PO/invoice event is only one of many similar potential sequencing issues that result in controls “working” when they really are not

Company c	Num of POs 1-100 days after Invoice date
C500	2117
C300	1054
C400	771
C420	738
C740	592
C740	471
C520	395
C400	394
C600	331
C520	318
C700	245
C642	204
C700	195
C130	177
C330	

Days before PO create	PO Create dt	First invoice doc date	Line Item Amt	Currency
a few examples...				
41	03/13/2014	01/31/2014	1800.00	USD
41	04/10/2014	02/28/2014	437.63	USD
41	04/10/2014	02/28/2014	2350.89	USD
41	04/23/2014	03/13/2014	1017.00	MXN
41	04/30/2014	03/20/2014	72.00	GBP
41	04/30/2014	03/20/2014	7439.00	USD

Actual results: Blurred content to protect sensitive client data

Example 5: Impossible Invoice “Document Dates”

The invoice document date is entered at the time of invoice entry, and is intended to represent the date on the vendor’s invoice

The fact that invoice document dates have been entered many years into the future indicates that:

- Basic data validation has not been enabled in the system
- Certain manual data quality checks are not effective

Inv Doc Dt recorded in SAP	Date invoice entered in SAP	Vendor Name	Company Code	PO Doc No	Item No
11/22/2145	02/14/2014	XXXXXXXXXXXXXXXXXXXX	C510	4502536623	00010
12/20/2103	01/15/2014	XXXXXXXXXXXXXXXXXXXX	C510	4502508790	00080
12/11/2103	01/16/2014	XXXXXXXXXXXXXXXXXXXX	C410	4502533267	00010
12/13/2103	01/09/2014	XXXXXXXXXXXXXXXXXXXX	C510	4502534141	01340
02/18/2017	02/20/2014	XXXXXXXXXXXXXXXXXXXX	C520	4502579697	00010
07/16/2017	09/29/2014	XXXXXXXXXXXXXXXXXXXX	C340	4502745051	00010

Actual results: Blurred content to protect sensitive client data

Lessons learned

Many of these issues are likely not being detected

- By external audits
- By most internal audits
- By current control testing procedures

Other mitigating controls might keep these from being material from a SOX perspective...

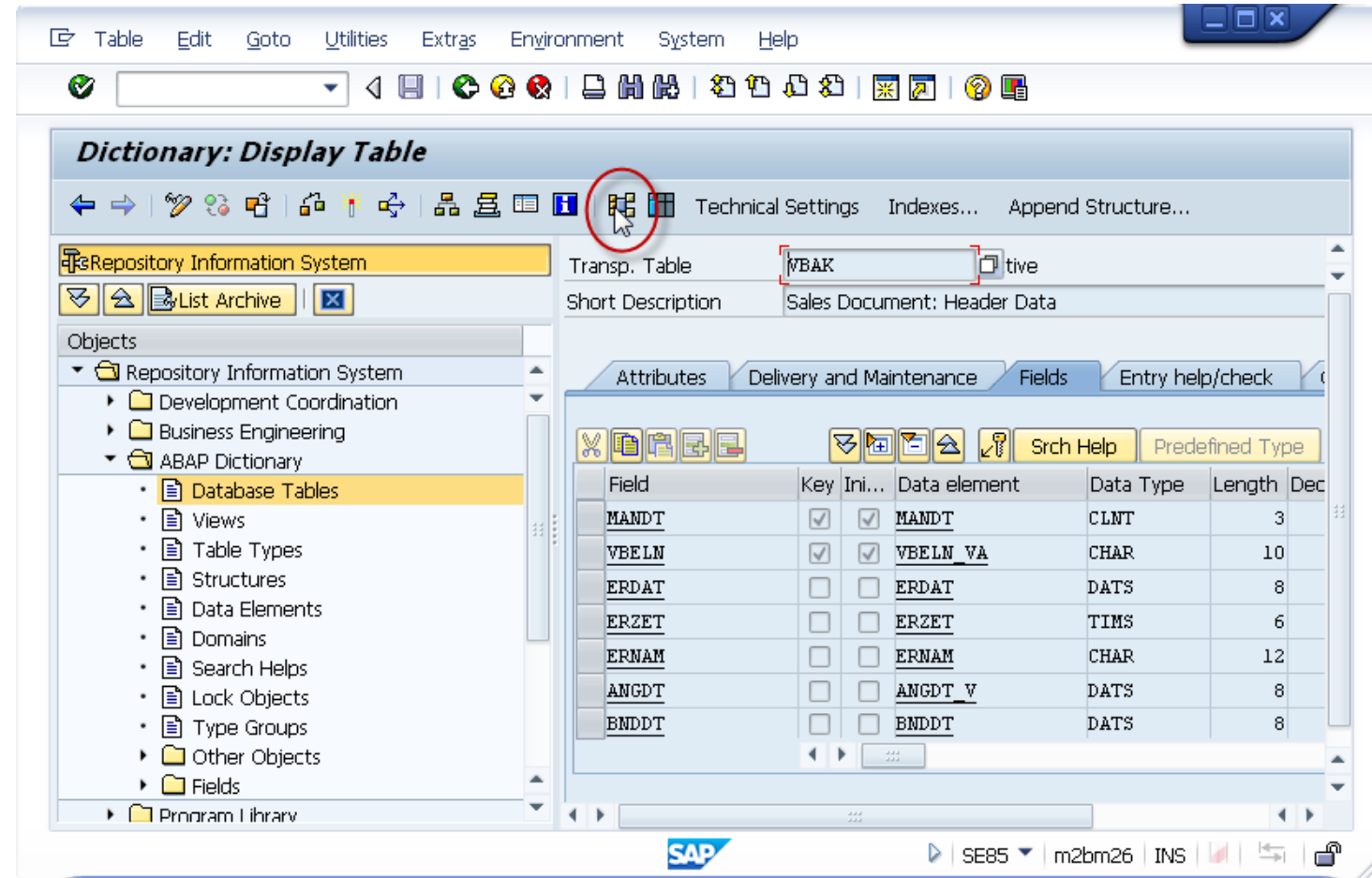
- ...but their business impact has deeper implications outside of financial reporting integrity

Specific examination is required to detect many of these

- Straightforward once one knows what to look for

Navigating to the built-in SAP E-R diagram

After selecting a table, the “diagram” icon will show the other SAP tables related to this table



Deconstructing views

The View Flds tab shows the details

- View field is the field name in the view itself
- Table is the table that field is coming from
- Field is the field within that table
- Key indicates whether it is a key field for the view

May need to scroll left on the View Flds tab to see details

The screenshot shows the SAP Dictionary: Display View window. The left pane shows the object hierarchy with 'Views' selected under 'ABAP Dictionary'. The right pane shows the 'View Flds' tab for view 'V_169G'. The table below lists the fields in the view, their source tables, and whether they are key fields.

View field	Table	Field	P	Key	Data elem.
MANDT	TI69G	MANDT	<input checked="" type="checkbox"/>		MANDT
BUKRS	TI69G	BUKRS	<input checked="" type="checkbox"/>		BUKRS
TOLSL	TI69G	TOLSL	<input checked="" type="checkbox"/>		TOLSL
WERT1	TI69G	WERT1	<input type="checkbox"/>		WERT
XW1JA	TI69G	XW1JA	<input type="checkbox"/>		XGPJA
XW1NE	TI69G	XW1NE	<input type="checkbox"/>		XGPNE
WERT2	TI69G	WERT2	<input type="checkbox"/>		WERT
XW2JA	TI69G	XW2JA	<input type="checkbox"/>		XGPJA
XW2NE	TI69G	XW2NE	<input type="checkbox"/>		XGPNE
PROZ1	TI69G	PROZ1	<input type="checkbox"/>		PROZ

A Note About Accessing Data From A Warehouse

Many organizations use SAP BW as a reporting tool

- If you have access, this is another potential starting-point
- Due to the customized nature of BW reporting, we will not discuss in detail

For audit and compliance purposes, consider whether BW is the right source for the data you are seeking to assess

- Often summarized (typically does not contain all transactions)
- Often cleansed (the “T” in ETL)
- Often only business data (seldom contains configuration or log data)

SAP Queries

Several in-SAP query transactions

- SQ01 – SAP Query
- SQVI – QuickViewer

Both have ability to:

- Join tables manual
- Leverage SAP logical DBs

QuickViewer: Initial Screen			
Layout mode Execute			
Data fields	List ...	Sele...	Technical ...
▼ Table join	11	4	
▶ Purchasing Docu	6	2	EKKO
▼ Vendor Master (5	2	LFA1
• Account Number	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	LFA1-LIFNR
• Country Key	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	LFA1-LAND1
• Name 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	LFA1-NAME1
• Name 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	LFA1-NAME2
• Name 3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	LFA1-NAME3
• Name 4	<input type="checkbox"/>	<input type="checkbox"/>	LFA1-NAME4
• City	<input type="checkbox"/>	<input type="checkbox"/>	LFA1-ORT01
• District	<input type="checkbox"/>	<input type="checkbox"/>	LFA1-ORT02
• PO Box	<input type="checkbox"/>	<input type="checkbox"/>	LFA1-PFACH
• P.O. Box Postal	<input type="checkbox"/>	<input type="checkbox"/>	LFA1-PSTL 2


SAP Queries, continued

Input and output will behave similar to standard SAP reports





Easy way to create simple reports without requiring ABAP coding

Security authorizations will determine ability to create or execute

Example PO query



Report-specific selections

Account Number of Vendor or Cr	<input type="text"/>	to	<input type="text"/>	
Country Key	<input type="text"/>	to	<input type="text"/>	
Company Code	<input type="text"/>	to	<input type="text"/>	
Purchasing Document Number	<input type="text"/>	to	<input type="text"/>	

Output specification

Layout	<input type="text"/>
--------	----------------------

Saving From SAP Is Not Always “Clean”

Excel option is actually just a delimited file

Will require cleanup in Excel

12/22/2014

Dynamic List Display

1

12/22/2014

Number of Users Selected:54

Number of Users Selected:54

User Name	User Type	User group	Locked	Reason	valid from	valid to
HERRMANNSPAH	A Dialog	TRAINER			12/31/2100	
CONNECTOR	B System	SUPER				
DDIC	A Dialog	SUPER				
DERN	A Dialog	SUPER				
M2B	B System	SUPER				
MEERWARTH	A Dialog	SUPER				
OLZOG	A Dialog	SUPER				
SAP*	A Dialog	SUPER		ADM		
TDC	A Dialog	SUPER				
TRANINGSAP	A Dialog	SUPER				
WHAERLE	A Dialog	SUPER				
STUDENT001	A Dialog	SUPER				
STUDENT002	A Dialog	SUPER				
STUDENT003	A Dialog	SUPER				
STUDENT004	A Dialog	SUPER				
STUDENT005	A Dialog	SUPER				

A	B	C	D	E	F	G	H	I	J
12/22/2014	Dynamic List Display				1				
#####	Number of Users Selected:54								1
Number of Users Selected:54									

Some Files Are Simply Too Big To Save

Limitation in SAP

- Size of download
- Total width of all fields

You will hit this limitation on several highly-useful tables

- ACDOCA (accounting document detail)
- CDHDR / CDPOS (Change Documents)
- MSEG (material movement line items)



Advancing your continuous monitoring program

SAP Process Control 12.0 Master Guide 12.0 SP17 ▼

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▼ Getting Started

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Planning Information

Further Useful Links

Related Documentation

Important SAP Notes

> SAP Process Control Overview

> Business Scenario of SAP Process Control

Getting Started

SAP Process Control 12.0 is an enterprise software solution for process control management. SAP Process Control is a customizable software solution that is delivered as an add-on and is based on SAP NetWeaver AS for ABAP 7.52.

SAP Process Control enables organizations to:

- Document their control environments
- Test and assess controls
- Track issues for remediation
- Certify and report on the state and quality of process controls
- Manage policies

Wrap Up



Where to Find More Information

https://www.sap-press.com/auditing-sap-s4hana_5526/

- SAP Press book on auditing SAP S/4HANA (largely also applicable to SAP ECC)

<https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004KoD4EAK>

- Book: Security, Audit and Control Features SAP ERP, 4th Edition
- While focused on SAP ECC, much still relevant to S/4HANA

Training: Audit & Security of SAP ERP and S/4HANA

- Contact Steve.Biskie@rsmus.com

SAP Help & SAP Notes: Search on the controls discussed in this preso

- <http://help.sap.com>
- <https://support.sap.com/en/my-support/knowledge-base.html>

Key Points to Take Home

Your audit scope will depend on the audit objectives, which can vary widely

Many of the most interesting/useful SAP controls (in our opinion)

- Are not enabled by default
- Are often not raised for discussion during implementation
- May not be SOX-relevant, but instead provide operational value

Having access to browse SAP tables will make your audit much more efficient

There is not a great out-of-the-box audit role

- Starting with the Audit Information System roles (SAP_AUDITOR) can help, although they do require cleanup

You can step into continuous auditing now, and build the case for Process Control

Thank you! Any Questions?

Steve Biskie

[Twitter.com/SteveBiskie](https://twitter.com/SteveBiskie)

[Linkedin.com/in/SteveBiskie](https://linkedin.com/in/SteveBiskie)

Please remember to complete
your session evaluation.



SAPinsider.org

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