

# SAP Continuous Auditing/ Monitoring Services

Are you under pressure to cut costs and improve audit efficiency? Do you want to increase audit coverage (scope as well as frequency) without adding additional manpower? Do you want to audit and monitor their key risk areas more frequently (even real time)?



Consulting Pte Ltd

MANTRAN's **SAP Continuous Auditing/ Monitoring (CAM) Services** assists you in cutting cost and improving audit efficiencies. CAM is an effective tool to enhance audit coverage (scope as well as frequency) without adding additional manpower. CAM also enables organizations to audit and monitor their key risk areas more frequently (even real time, if required).

**For more information, please contact**

**Barun Kumar**

**MANTRAN Consulting Pte Ltd**

+65 8118 9972

[barunkumar@mantranconsulting.com](mailto:barunkumar@mantranconsulting.com)

<http://www.mantranconsulting.com>



Disclaimer: The information given is only a summary and details may be omitted which may be directly relevant to a particular company. The information should therefore not be taken to be sufficient for making decisions.

## Why Continuous Auditing/ Monitoring

Organizations are under increased pressure to cut costs and improve efficiencies. Internal audit is no different – audit committees and management increasingly expect their internal audit teams to do more with even lesser resources.

Continuous Auditing/ Monitoring (CAM) is an effective tool to enhance audit coverage (scope as well as frequency) without adding additional manpower. CAM also enables organizations to audit and monitor their key risk areas more frequently (even real time, if required). This is possible due to use of technologies, which considerably reduces the cost of automating recurring audit procedures. Both transaction processing and controls can be audited and monitored.

In many cases, CA can act as an early warning system to detect control failure earlier than under traditional audit approaches.

## Continuous Auditing/ Monitoring in SAP

SAP is often a key control and a single point of failure - any error/ mistake/ failure in SAP can have enterprise wide implications. Therefore, it is important to have strong controls around the SAP system.

Transaction processing in SAP is carried out through a set of transaction codes and programs. Also, many preventive controls are enforced through configuration settings, which can be changed as per business requirements. Both transaction and control data are stored in different tables in a single, integrated database.

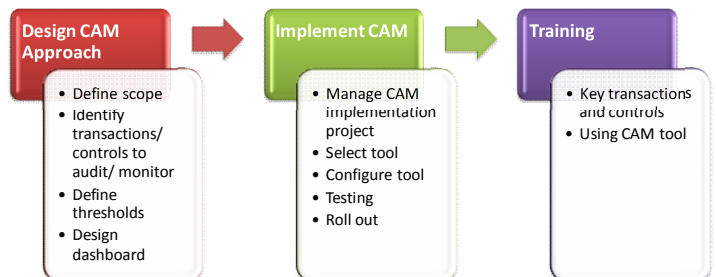
By querying these tables, both transaction processing and controls can be audited and monitored. Continuous Auditing/ Monitoring can be achieved through a pre-defined set of queries.

3. Material masters with unlimited over delivery tolerance
4. Customers without credit limit, etc.

## SAP Continuous Auditing/ Monitoring Services

MANTRAN assists organization in implementing CAM using existing functionalities in SAP. Our services include the following:

1. Designing CAM approach
2. Implementing CAM
3. Training.



Examples of transaction processing include:

1. Billing documents blocked for accounting
2. Changed bank account numbers in vendor master
3. Open purchase orders
4. Invoice numbers allocated twice, etc.

Examples of controls include:

1. GL accounts where manual postings are allowed
2. One time vendors

## MANTRAN CAM Tool

There are many commercial tools available, which can be used for CAM. However, most of these tools focus on authorizations, Segregation of Duties (SoD) and in some cases, configurable controls. Also, these tools are complex and require lots of resources to implement and use. In many cases, auditors require specialized trainings to be able to use these tools.

MANTRAN provides a simple and easy to use CAM tool, which is built on MS Access and is a useful tool for auditors who want to focus on auditing and don't want to be distracted by complexities of a large commercial tool. MANTRAN CAM is intuitive to use tool and does not require any specialized training to use. It also does not require a separate hardware and can be installed on any PC or laptop.

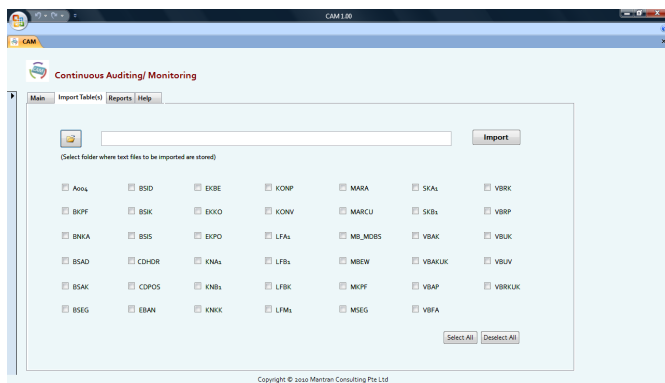


It comes with a ready-to-use configuration and auditors can start using it from day one. At the same time, the tool is highly customizable and can be easily and quickly customized, when required.

Further, it works in an offline mode (i.e., without directly connecting to your SAP system).

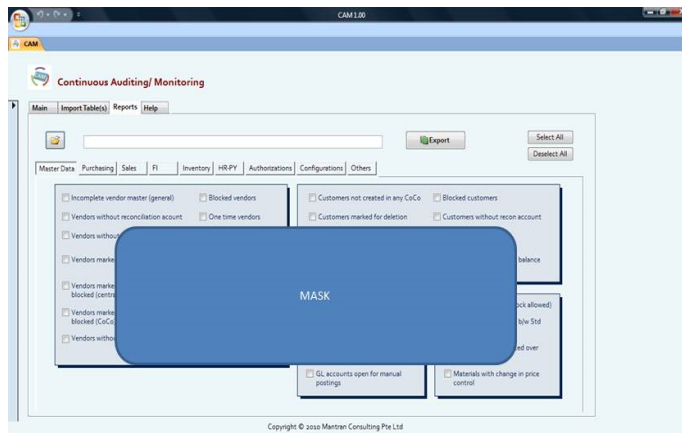
The tool consists of two main areas:

1. Import Table(s) - 'Import Table(s)' function allows users to upload various tables required for audit/monitoring. These tables can be downloaded from



SAP using transaction code SE16. No external formatting is required to use these tables in CAM.

2. Reports - 'Reports' function allows users to view various reports highlighting potential exceptions in transaction processing and controls. The reports are arranged process-wise and can be downloaded for further analysis and follow up.



In summary, MANTRAN CAM-SAP focuses on business risks, is easily and quickly customizable to organization's need, intuitive to use, easy to manage, not very complex and most importantly, economical.

## Why MANTRAN?

MANTRAN brings extensive experience in SAP controls services. Our consultants have in-depth knowledge of SAP controls & transaction processing and your business processes, which enables them to advise you on the risks and optimal controls to address these risks.

We provide practical solutions to address our client's real concerns. Our

2. Early detection and monitoring to expedite response
3. Test a broader range of transactions and controls
4. Improved audit efficiency and effectiveness
5. Better internal controls.

solutions are also flexible and scalable to meet your future requirements.

## Benefits

In addition to ever-increasing technology and regulatory requirements, organizations are looking to remove excess costs from operations and improve efficiency, improve controls and processes, and prevent and detect fraud and misconduct.

CAM offers following benefits to support these requirements:

1. Regular insight into status of transaction processing and controls