

Segregation of Duties Services

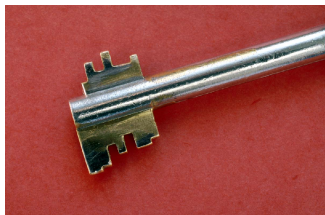
Are you aware of conflicting system access in your business? Can you sustain your SoD framework on an ongoing basis?



MANTRAN's **SoD Services** assists you define a comprehensive SoD framework, which is easy to manage and sustain on an ongoing basis. We help you identify key conflicts for your business and effectively manage them through a combination of system access and mitigating controls.

For more information, please contact

Barun Kumar
MANTRAN Consulting Pte Ltd
+65 8118 9972
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.

What is SoD?

Segregation of Duties (SoD) means that no single individual should have control over two or more phases of a process and is intended to reduce the opportunities for any one person to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties.

SoD is especially a big challenge for smaller companies where one person may be handling multiple functions.

Why SoD?

SoD conflicts are an important audit issue facing most of the companies. ERP systems centralize many business controls and as a result, the importance of SoD increases for companies using ERP systems such as SAP, Oracle, Navision, Peoplesoft, and other custom built systems.

SoD is also an important component of any SoX compliance effort.

Most of the times, organizations are not even aware of key conflicts in their business.

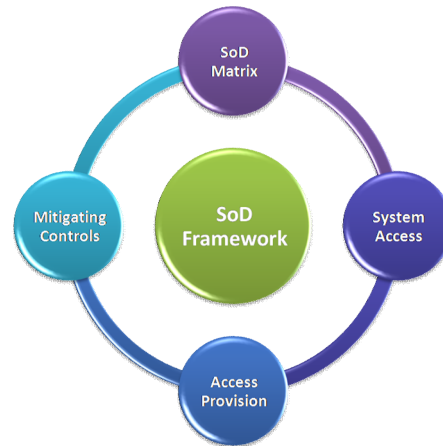
How MANTRAN can help?

SoD conflicts can be managed through both preventive and detective controls. Preventive controls rely primarily on system access (i.e., system access can be restricted in a way, which prevents same person

having conflicting access). Detective controls rely primarily on monitoring user activities and is often resource consuming and expensive.

you focus your efforts towards high risk areas.

We have knowledge base of industry specific SoD business rules for all large ERP systems, which we



Since SoD is primarily implemented through system access, most of the SoD framework is focused on this aspect. Consideration of appropriate SoD during user access provisioning (i.e., granting new access or changing existing access of a user) is critical to manage SoD.

However, detective (or mitigating) controls are equally important, especially for smaller companies, which cannot always segregate user access in their ERP system.

MANTRAN takes a holistic approach to resolve your SoD issues through a combination of system access design/change and mitigating controls. Our professionals have auditing background and understand the risk emanating from inappropriate combination of system access and can help

utilize to efficiently define your organization specific business rules for SoD.

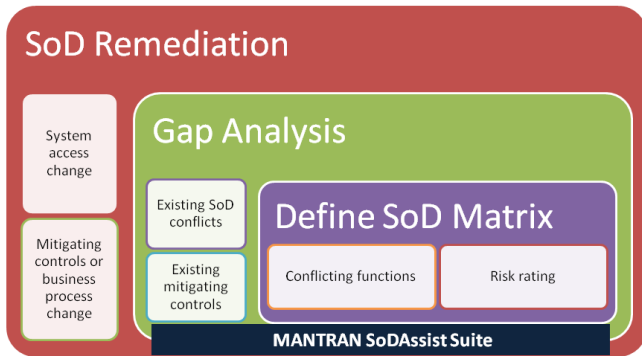
We use automated tools, where possible, to scan your system access for potential SoD conflicts.

MANTRAN SoDAssist Suite

MANTRAN's SoDAssist suite addresses the following aspects of SoD framework:

1. Business rules for SoD (i.e., SoD matrix)
2. System access and user access provisioning
3. Mitigating controls
4. SoD administration.

MANTRAN SoDAssist suite assists you in implementing a comprehensive SoD framework, which is quick to implement and easy to manage on an ongoing basis. We follow a structured



Knowledge transfer

We assist you by empowering your employees to sustain the SoD compliance efforts on an ongoing basis. We work with your personnel to transfer knowledge as part of our work. We also offer trainings and workshops for SoD.

phased approach, which involves three key steps:

1. Define SoD Matrix (i.e., define business rules for SoD and rank these rules as critical, important and desired based on their potential risk)
2. Perform gap analysis (i.e., identify existing SoD conflicts and mitigating controls)
3. SoD remediation (i.e., assist in resolving SoD conflicts identified during gap analysis (through a combination of change in system access, business process change, and mitigating controls).

We also assist in implementing an ongoing process to manage and sustain your SoD framework.

Other SoD services

SoD review

MANTRAN assists you in performing SoD review to identify any potential issues in system access before your financial or SoX auditors start auditing your system access for SoD conflicts. The review also assists you in identifying

and documenting mitigating controls, where applicable. We work with you to resolve SoD conflicts identified.

SoD tool selection

Increasingly, companies are looking to implement automated tools to manage their SoD framework on an ongoing basis. This is especially true for companies with large number of users and complex business rules for SoD.

MANTRAN assists you in selecting the right tool for efficient and cost effective management of SoD.

	Customer Master	Credit Limit	Sales Order (SO)	Release blocked SO	Pricing	Shipping	Billing	Post cash receipts	Credit memos	Clear customer accounts	Sales Rebate	Initiate payment
Customer Master	Black	Black	Yellow	Black	Black	Black	Red	Black	Black	Black	Black	Red
Credit limit	Black	Black	Yellow	Black	Black	Black	Red	Green	Black	Black	Black	Black
Sales Order (SO)	Yellow	Black	Black	Black	Yellow	Black	Red	Green	Black	Black	Black	Black
Release blocked SO	Black	Black	Black	Black	Black	Black	Red	Black	Black	Black	Black	Black
Pricing	Black	Black	Yellow	Black	Black	Black	Red	Black	Black	Black	Black	Black
Shipping	Black	Black	Black	Black	Black	Black	Red	Black	Black	Black	Black	Black
Billing	Red	Black	Yellow	Black	Black	Black	Black	Red	Black	Black	Black	Red
Post cash receipts	Black	Black	Yellow	Black	Black	Black	Red	Black	Black	Black	Black	Black
Credit memos	Red	Black	Black	Black	Black	Black	Red	Black	Black	Black	Black	Black
Clear customer accounts	Red	Black	Black	Black	Black	Black	Red	Black	Black	Black	Black	Black
Sales Rebate	Black	Black	Black	Black	Black	Black	Red	Black	Black	Black	Black	Black
Initiate payment	Red	Black	Black	Black	Black	Black	Red	Black	Black	Black	Black	Black

Business functions

Conflicting business functions (e.g., billing and pricing)

Red	Critical
Yellow	Important
Green	Desired

Business rules for SoD (SoD Matrix)