Oracle EBS post implementation review offerings

Oracle EBS Business Blueprint review
Review of Oracle EBS Blueprint document with the current Oracle EBS system functions.

Application controls review
Validate configuration settings and system controls in Oracle EBS system.

Authorisation and SOD review
Review of sensitive authorisations and SOD conflicts in Oracle EBS.

General IT Controls review

Data Migration review
Validating the procedures performed for conversion of data from legacy system to Oracle EBS system including master data review. Interface Integrity

Data Analytics
- Master data analysis
- Procure to Pay
- Order to Cash
- Hire to Retire
- Fixed Assets
Our approach
Application integrity framework

As part of our approach Oracle EBS and the supporting infrastructure will be covered as part of the review.

- **Interface Integrity**
  - Relevance
  - Testing
  - In-built controls
  - Data migration

- **Application Integrity**
  - Security & control design
  - Application management
  - Authorisation and SOD

- **Network/ Hardware**
- **Operating System**
- **Database**
- **Oracle EBS**

- **General IT Controls review**
  - Access security
  - Computer operations
  - Change management

- **Business blue print and Application review**
  - Blue Print review
  - Business risk
  - Control objectives
  - Control requirements

- **Master Data analysis**
  - Completeness of data
  - Outliers in the data
Oracle EBS business blueprint review and understanding

**Process**

- Review Oracle EBS business blueprints, Technical specification documents, Functional specification documents, Business requirement documents – identify control requirements
- Examine high level policies, procedures, and guidelines and understand the control environment / requirements
- Review of implementation results of Oracle EBS.
- Review usage/adherence to business processes implemented in Oracle EBS.
- Review results of integration testing.

**Scope of Work**

- Availability of process owners such as Manager, Role Owners and IT teams for discussions
- Document as-is current process and recommendation for changes towards Oracle EBS Optimisation

**Deliverables**

- Oracle EBS Post Implementation Review

**Client Involvement**

- Scope of work and deliverables
Oracle EBS application controls review

**Process**

- Review Oracle EBS Implementation blueprint to understand control environment / requirements
- Review Business and technical parameters setups and configurations in Oracle EBS on all modules
- Review control framework
- Review Industry policies, procedures and best practices for managing critical configurations in Oracle EBS
- Review of Automated Business controls incorporated in Oracle EBS for below modules:
  - Oracle Financials
  - Oracle Human Resource and Payroll
  - Oracle Order Management and Discrete Manufacturing (for Inventory)
  - Oracle Purchasing / Procurement and eProcurement
  - Oracle Projects
- Assess the gaps in the existing configuration controls areas with leading industry practices and document them
- Discuss the gaps and industry leading practices and provide the recommendation to streamline the process

**Scope of Work**

- Document as-is current process and recommendation for changes towards Oracle EBS Optimisation

**Client involvement**

- Availability of process owners such as Manager, Role Owners and IT teams for discussions

**Deliverables**

- Assessment report consisting of gaps, findings & recommendations. Analytical Dashboards detailing the results of master data review

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Oracle EBS data migration review

**Process**

- Review Oracle EBS Implementation blueprint to understand control environment / requirements
- Review the data conversion results (i.e. management approvals, accuracy and completeness of the data used, actions taken on errors or reconciliation differences if any)
- Re-perform the data conversion reconciliations
- Integrity checks on Oracle EBS Master data (Masters pertaining to Vendors, Customers, Material, Price, Asset, General Ledger) for accuracy, duplicity and to show trends
- Assess the gaps in the data migration process, reconciliation difference and master data
- Provide recommendation on data migration process and optimise master data

**Scope of Work**

- Document as-is current process and recommendation for changes towards Oracle EBS Optimisation

**Client involvement**

- Availability of process owners such as Manager, Role Owners and IT teams for discussions

**Deliverables**

- Document as-is current process and recommendation for changes towards Oracle EBS Optimisation
Oracle EBS authorisation and SOD review

**Process**

- Review access to sensitive and critical Oracle EBS menus and functions
- Workshop with process owners to understand
- SOD monitoring frequency
- Approval process for SOD rulebook update and the procedure for updating the rulebook
- Approval process for Mitigation Control update and the frequency of update
- Remediation process for identified conflicts
- Assess the gaps in critical authorisations, existing SOD monitoring, remediation and mitigation process with leading industry practices and document them
- Discuss the gaps and industry leading practices and provide the recommendation to streamline the process

**Scope of Work**

- Availability of process owners such as Manager, Risk Owners, Mitigation Control Approver, Mitigation Control Monitor and IT teams for discussions

**Deliverables**

- Assessment report consisting of gaps, findings & recommendations

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Oracle EBS general IT controls review

**Process**

- Review security design documents, role administration processes and user administration processes
- Review information security and change management policies, procedures, and guidelines as applicable to the Oracle environment
- Review IT General Controls of Oracle EBS along with its underlying infrastructure i.e. Operating system, database and Networks for Access security, Computer Operations & Change Management domains
- Review client IT controls framework against industry leading practices and provide recommendations
- Assess the gaps in the existing process with leading industry practices and document them
- Discuss the gaps and industry leading practices and provide recommendations to the process

**Scope of Work**

- Availability of process owners such as Manager, Role Owners and IT teams for discussions

**Deliverables**

- Document as-is current process and recommendation for changes towards Access security, Change Management and Computer operation process. Assessment report consisting of gaps, findings & recommendations
Oracle EBS application controls review

**Process**

- Review security design documents, role administration processes and user administration processes
- Review information security and change management policies, procedures, and guidelines as applicable to the Oracle environment
- Review IT General Controls of Oracle EBS along with its underlying infrastructure i.e. Operating system, database and Networks for Access security, Computer Operations & Change Management domains
- Review client IT controls framework against industry leading practices and provide recommendations
- Assess the gaps in the existing process with leading industry practices and document them
- Discuss the gaps and industry-leading practices and provide recommendations to the process

**Scope of Work**

**Client involvement**

- Availability of process owners such as Manager, Role Owners and IT teams for discussions

**Deliverables**

- Document as-is current process and recommendation for changes towards Access security, Change Management and Computer operation process. Assessment report consisting of gaps, findings & recommendations

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**Client involvement**

**Process owners**

Deloitte team will have regular discussions with process owners to understand the process in detail. Owners, referred to, are the people responsible to approve and reject the requests raised for various process being reviewed.

- **Manager**
  - Supervisor of the user, responsible for user verification

- **Role Owner**
  - Responsible for role certification & Approver for role assignments to users

- **Emergency Access Owner**
  - Approver of emergency/sensitive access

- **Risk Owners**
  - Responsible for approving updates to risks within a business process in the SOD rulebook

- **Mitigation Control Approver**
  - Approver for mitigating the risks

- **Mitigation Control Monitor**
  - Responsible for monitoring user actions for the mitigated risks

- **Emergency Access Reviewer**
  - Reviewer of activities performed by the emergency access provided to user
Our work experience

Oracle EBS application controls review

- Review of application controls / processes vis-à-vis blueprint documents
- Business cycle controls assessment
- Authorisation reviews and Master data analysis
- Security health checks
- SoD conflict analysis and remediation controls evaluation

Largest jewelry manufacturing and retail company

- Application review involving testing of configurations and automated controls
- Review of integration testing
- Review of General IT controls

Non banking financial industry

- Logical security review of super users
- Segregation of duty analysis using Automated controls testing tool (ACTT)
- Testing of interfaces present between Oracle and other legacy systems
- Review of general IT controls over computer operations

Oracle EBS Post Implementation Review
Appendix 1
Sample analytics dashboards

Sample analytical dashboards for vendor master

Continuous monitoring and management of Vendor Master by identifying vendor duplicates, changes to vendor master and missing/invalid fields in Vendor Master

- Tabular view of data for further analysis
- Filters to restrict all the views to show data specific to selection
- MM vendor duplication trends basis details for:
  - Bank
  - PAN
  - Vendor Names
  - Address
- Duplicate vendor activity basis duplicate groups
- Vendor wise PO counts and AV amount
- User wise vendor details changed through the period
- MoM trend depiction for number of changes made to vendor details

Oracle EBS Post Implementation Review | Appendix 1 - Sample analytics dashboards
Sample analytical dashboards for vendor master

Snapshot of Analytics
4 Fixed Assets

Visual representation of yearly and monthly trend of Assets based on their value and count. A spike in the year 2016 can be observed.

Objective
Analysing exceptions and trends in the fixed assets process.

Spread of Life Years of Assets belonging to the same asset Category. Assets belonging to the same category having a huge deviation in useful years would be potential outliers.

Co-Relation between Asset Quantity and its value. Helps in identifying cases where assets are of High Value - Low Quantity.

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