Deloitte.

In Control of your Business
Battle Readiness

Governance

The view from the bridge, a "C-Suite" in control

- Is there a clear, unambiguous tone at the top of the organisation?
- Is the business strategy clearly communicated and followed?
- Is the structure of the organisation optimal for meeting business objectives?
- Are policies clearly understood and followed?
- Is the compliance universe clear and followed?

Leadership and tone at the top
Structure
Policy
Corporate Governance
Strategy
Compliance
Ethics

People

An aligned and effective work force

- Is there clarity over roles, responsibilities and objectives?
- To what extent are tasks programmable? Do your control systems meet the task?
- Do you have the right people to achieve business objectives and win the battle?
- Is the organisational culture clear and real?

Culture
Commitment
Roles, responsibility and clarity
Competence
Capability
Performance management

Process

The lean and efficient engine room

- Is process design efficient and effective in driving business objectives?
- Are controls smart?
- Does risk identification do the job?
- Are ICT systems fit for purpose?
- Do you have the processes to recover when hit?

Efficiency
Controls
Risk identification
ICT
Contingency plan

Monitoring

Knowing you are in control

- Do you know what's happening in your business?
- Do you have clarity on where you are heading?
- Do you have comfort that you are in control?
- When things go wrong, do you find out fast enough to make course adjustments?
- Does monitoring extend beyond the bow, stern and beneath the surface?

Internal Audit
Negative feedback loops
Analytics
Controls Self Assessment
Business reporting
Continuous Controls Monitoring / integrated Governance, Risk and Compliance
Tip-offs Anonymous
Forensic

Risk beyond the horizon
Unknown unknowns

Managing preventable risks

Risks beneath the surface
Known unknowns

What are the offerings...

- Capability Assessments
- Risk Transformation
- Internal Audit Transformation
- integrated Governance, Risk and Compliance
- Case Management System
- SAP Insights
- Data Led Verification and Control
- Governance Assessments
- Organisational Control Diagnostics
- Controls Transformation
- Managed Forensic Services
- Performance Auditing
- Cyber Resilience

What does this mean for my processes?

Controls Transformation…
Process control design

What is Controls Transformation?

Designing, advising or recommending high performance efficient and effective control systems that include optimised controls for the organisation and:

- Support the organisations overall strategy
- Adopt a pragmatic approach
- Measure response to risk
- Adapts to scale, environment and nature of the business, its people and processes
- Optimally controlled - not over nor under controlled

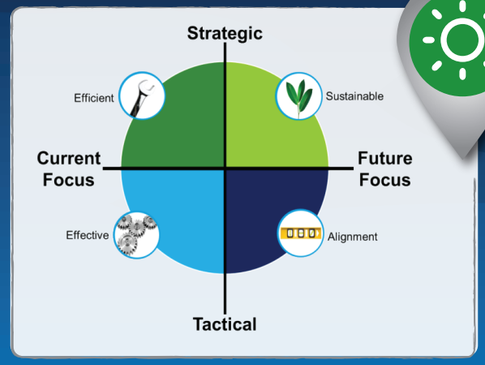
When to consider battle readiness?

- Strategic change
- Change programmes and ensuring benefits are delivered
- Operating in a new market/ industry, changes in business, geography or a new venture
- Responding to a changing external or regulatory environment
- Experiencing unexpected icebergs, shocks or fraud
- Business frustration with control systems
- Business processes that stop the job being done
- Ineffective or inefficient processes and controls

Pain points

- Too many controls in large scale control environments
- Risks are considered in isolation
- Heavy reliance on manual intervention despite access to automated control functionality
- Inefficient use of resources
- Reduced business agility and competitiveness
- Failure to identify and manage new risks

Value / benefit



Application

Pre-system input
The right level of input controls to ensure economy and efficiency in the process

Develop the right objectives
Clear integrated statements that state in simple language the objectives of the process

System controls
System controls to ensure sustainability taking full advantage of system capabilities

Output controls
Speed to implement balance with sustainability and over control considerations

Outcome measures
Confidence through KPIs, KCI, negative feedback loops and continuous monitoring

Effective balance
Assessing effective design and getting the right balance from pre-system input to outcome measures

Methodology

Methodology: Advanced control design methodology, databases and benchmarking

	Building the case for change	Current state analysis	Controls strategy and design	Implementing change	Monitoring and review
What tools do we have to assist?	• Controls intelligence maturity • Sample deliverables • Requirement diagnostic • Design thinking methodology and approach • integrated Governance, Risk and Compliance	• Organisational diagnostic • Control criteria • Process / control maps • Process maturity assessment • Process risk assessment • Sample deliverables	• Training materials • Process / control maps • Negative feedback loop • Transactional and corporate control analysis • Risk and Control Knowledge Base (RACK) and assorted technology control databases • Sample deliverables	• Project governance tools • Sample deliverables • Change management and implementation support	• Continuous Controls Monitoring • Control track Control Self Assessment (CSA) tool • Sample deliverables
People	• Controls experience • Industry, business and competitor knowledge • Consulting skills / design thinking				