

# SEGREGATION OF DUTIES

## CaseWare Analytics SoD Monitoring

CaseWare Analytics enables a holistic approach to monitoring segregation of duties (SoD), giving a bird's eye view of all applications. This ensures that user authorizations are properly compartmentalized regardless of the business application, and as a secondary benefit, provides assurance that interfaces between different systems and business operations are working correctly. The CaseWare Analytics platform is an open framework and not application specific, so it can easily adapt to business process changes. Notifications and workflow management are built into the platform, ensuring that issues receive proper attention and their resolutions can be managed.

## CaseWare Analytics Capabilities

### 24/7 AUTOMATED ANALYSIS

Ongoing and automated analysis of all data within ERP and custom applications to detect SoD breaches.

### SUPPORTS EXISTING SYSTEMS

Support any business process on any system and data from any source, without additional infrastructure and integrates easily with any system:

- ERPs such as SAP®, Oracle®, Microsoft Dynamics, etc.
- Data analysis scripting tools such as IDEA®, ACL™ and Arbutus™

### WORKFLOW FOR MANAGING ALL VIOLATIONS

- Identification of potential Issues i.e. Excessive Management Overrides
- Immediate issue notification via e-mail, sms or dashboard
- Tracking & status updates of resolutions

## Solution Benefits

### 360° VIEW

Within a common portal, all stakeholders can examine SoD holistically across the enterprise, allowing for greater transparency and fraud prevention.

### REDUCE SOD RISK

Automated monitoring of SoD controls immediately recognizes violations and sends notifications to relevant personnel to ensure that the organization is not negatively impacted.



**CASEWARE**  
ANALYTICS

## CASEWARE ANALYTICS PLATFORM

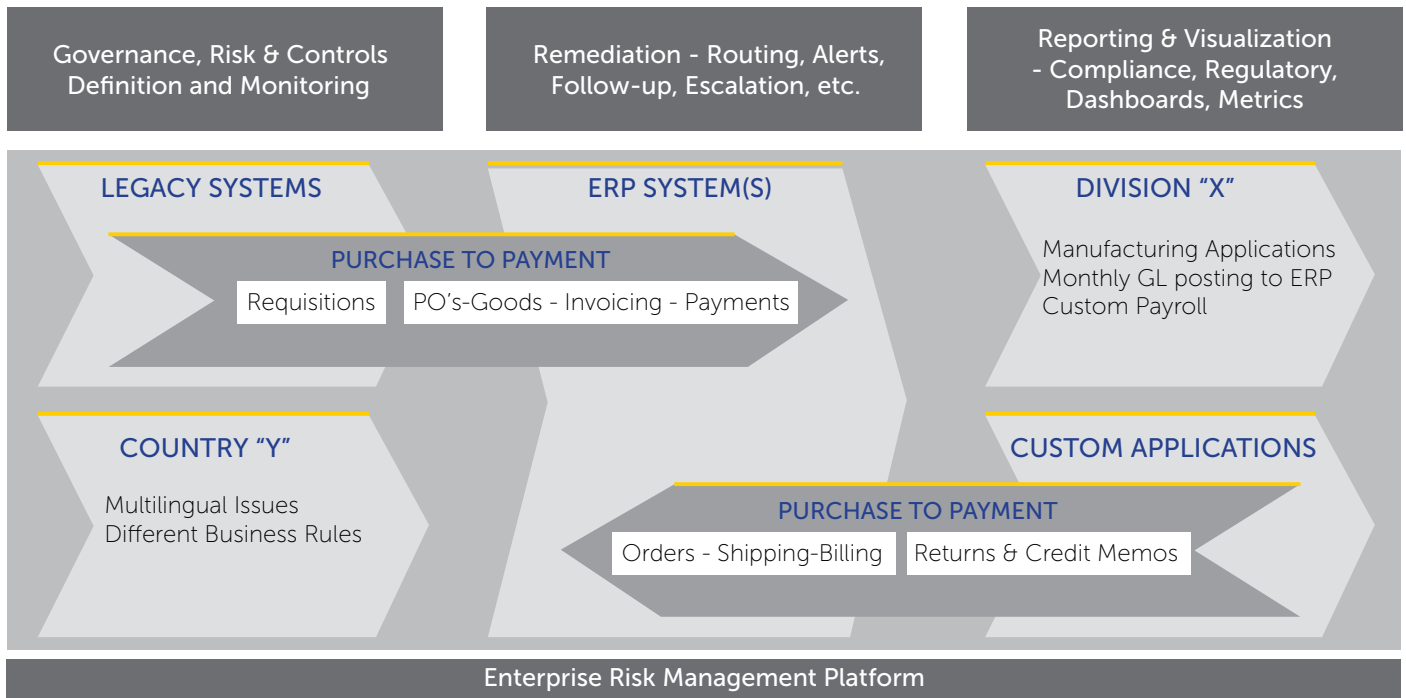


Figure 1 - CaseWare Analytics SoD Platform

## Sample Segregation of Duties Analytics

### Application Controls

Evaluate transactional data against control settings

Identify where custom transactions or programs may be inadvertently by passing standard system controls

Compare application control settings to control tables

Excessive use of system override

### Change Controls

Identify program changes not appearing on change control logs

Compare key program or file size, timestamps, and other characteristics to a control table to identify instances where a change has occurred

Evaluate emergency change frequency by user, application, department, etc.

### Data Quality

Missing information in master data

Identify inconsistencies in data input

Detect duplicate records

Suspicious or erroneous entries (e.g., description fields with less than 2 characters input)

Stratify quality metrics by employee to identify training opportunities

Outdated or unused information

### Application & System Security

Extract security rules and independently verify SOD

Examine user IDs to determine whether SOD violations have occurred (e.g. initiator = approver)

Identify where users with the same role have different access rights

Highlight users with powerful profiles / responsibilities

Identify user profile / responsibility changes made immediate prior to or shortly after an audit

Identify concurrent logins of the same ID

Failed access attempts to key users (CEO, CFO, Payroll, etc.)

### About CaseWare Analytics

CaseWare Analytics is home to IDEA® Data Analysis and the CaseWare Monitor continuous monitoring platform. Our software solutions are built on a foundation of industry best practices and expertise, enabling audit, compliance and finance professionals to assess risk, gather audit evidence, uncover trends, identify issues and provide the intelligence needed to make informed decisions, ensure compliance and improve business processes. We offer solutions that meet the needs of auditors, analysts, purchasing card managers, compliance officers and more. With 40 distribution offices worldwide, CaseWare Analytics' products and solutions serve more than 400,000 professionals in 90 countries.

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