



## IBM Finance Forum 2012

Für ein smartes Rechnungswesen und Controlling.

13. März 2012 im Kurhaus Wiesbaden

Dr. Karsten Oehler und Dr. Jan-Philipp Menke

# Risikomanagement im Finanzbereich

## Agenda

### **Integriertes Risikomanagement für den Finanzbereich**

Financial Controls Management als Compliance Lifecycle

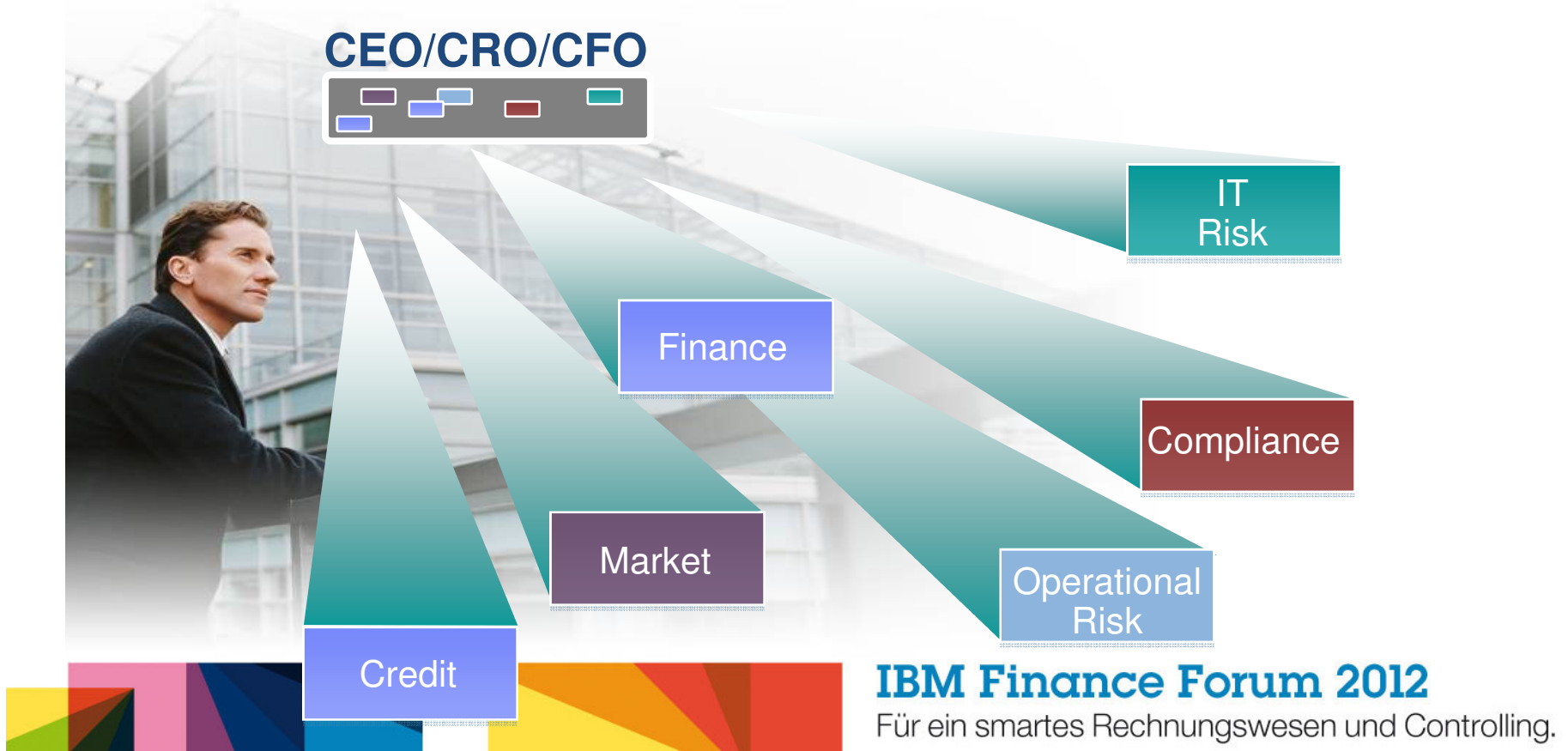
OpenPages Demo



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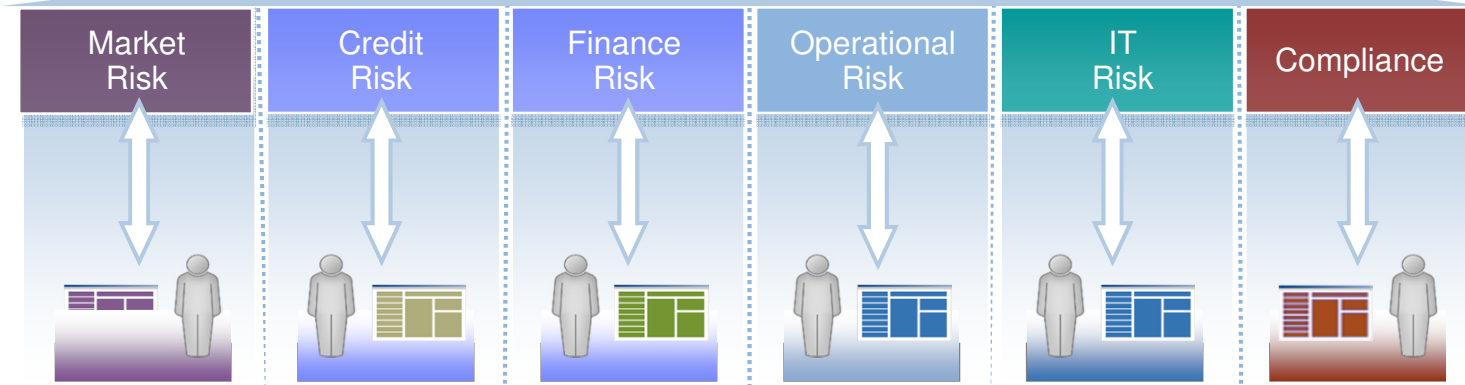
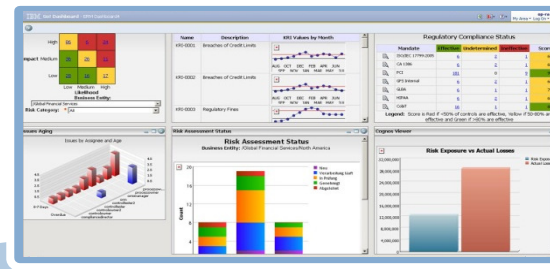
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## Companies Struggling with Risk Information Fragmentation



# Integrated Risk Management Solves These Challenges

## CEO/CRO/CFO

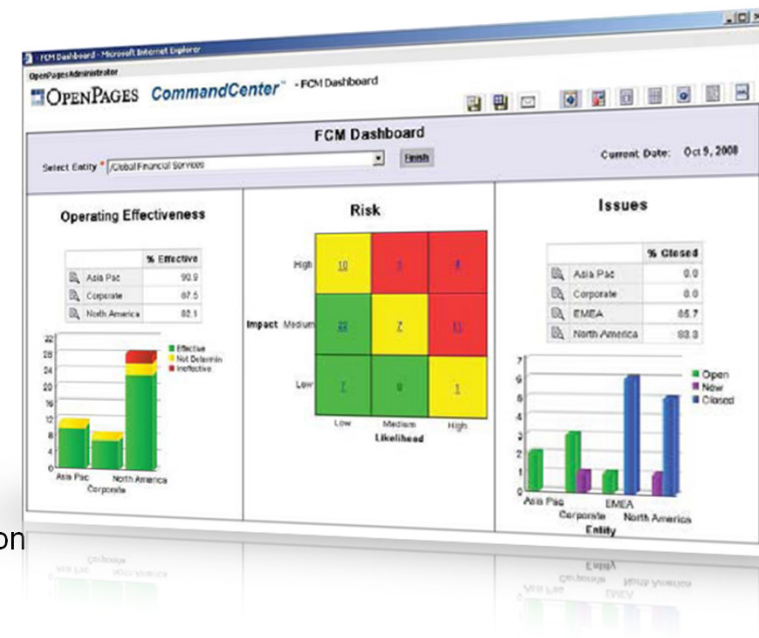


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## Financial Controls Management

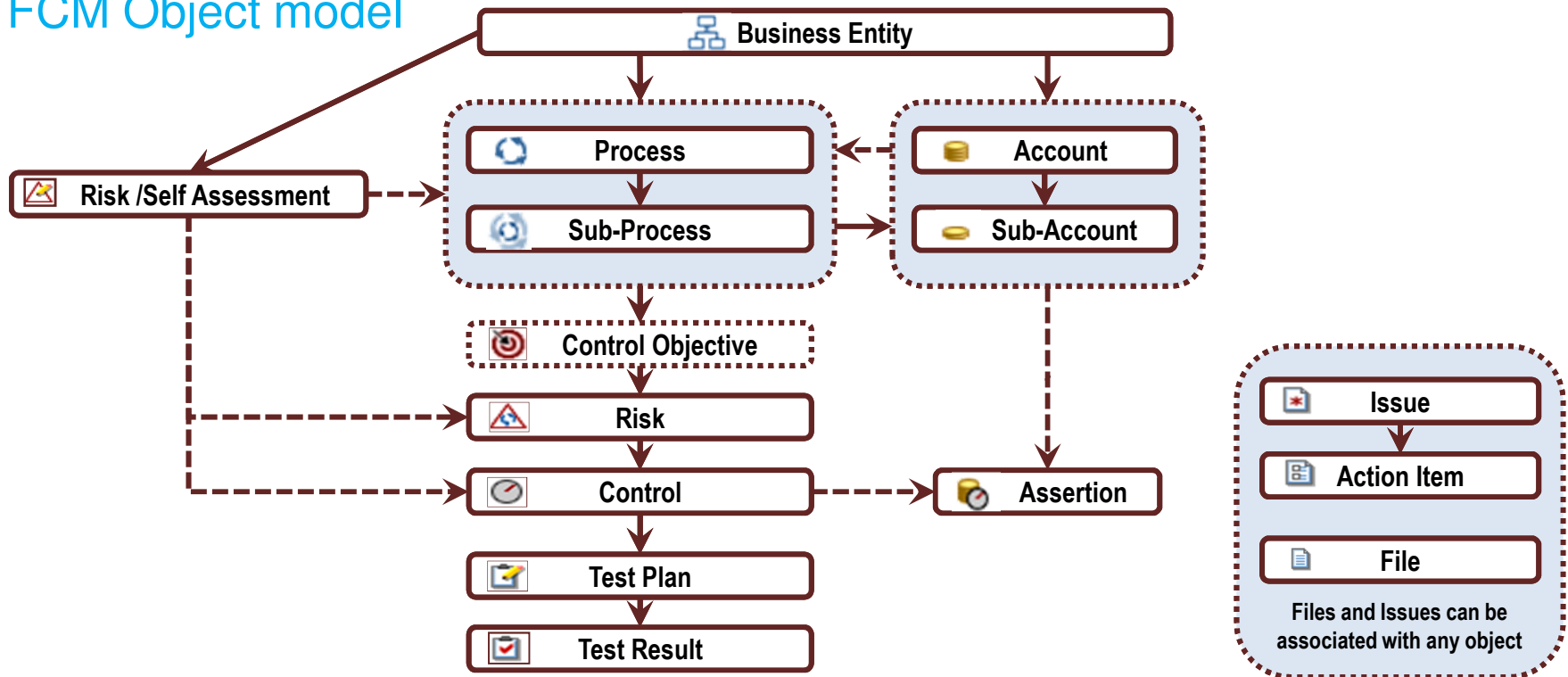
- Financial risk & control management
  - CFO, SOX PMO
  - Control Owners, Process Owners, Testers
- Automated compliance lifecycle
  - Design and documentation through test, review, approval and certification
- Central repository
  - Document compliance policies and procedures, capturing full audit trails and approvals
- Issues management
  - Automate SOX control issues notification and remediation
  - Report against critical issues from dashboard
- 302 and 404 certification
  - Reduce costs and streamline efforts with OpenPages IntelliClose™ enabling progressive closing



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## FCM Object model



## Agenda

Integriertes Risikomanagement des Finanzbereichs

**Financial Controls Management als Compliance Lifecycle**

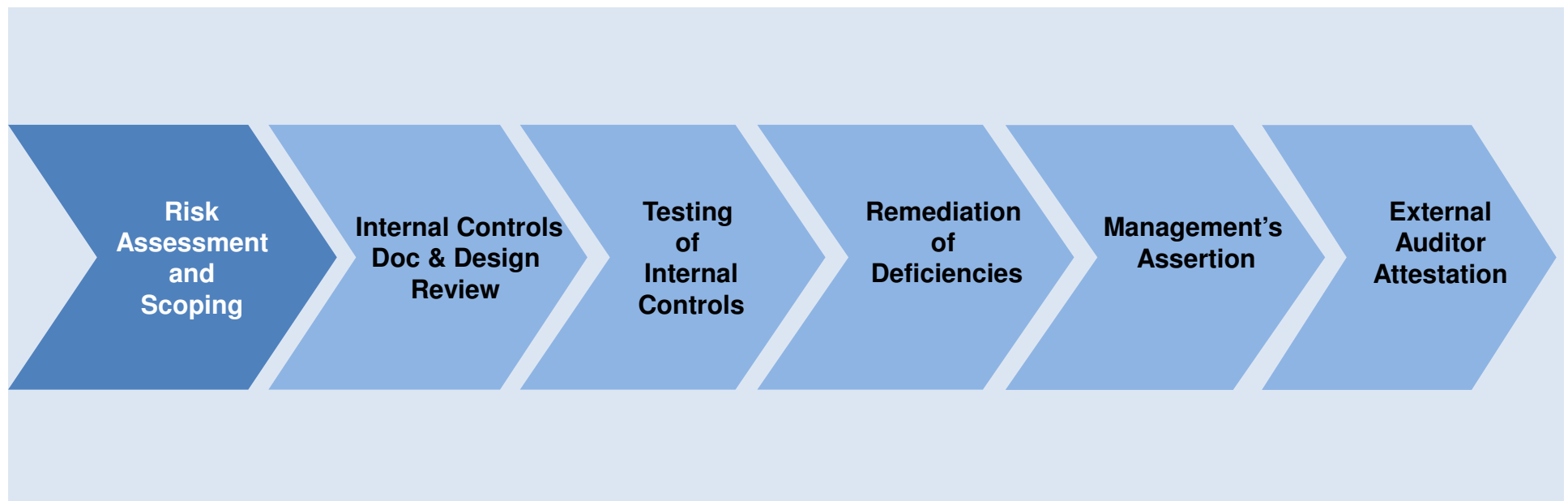
OpenPages Demo



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## SOX Compliance Lifecycle





# Control Form

▼ S01-CA-01-01

Business Entity Hierarchy: Global Financial Services > Corporate > Sales Primary Parent Hierarchy: S01 > S01-01 > S01-CO-01-01 > S01-RSK-01-01

Control Details	Fields		Actions
Fields	<b>General</b>		
Automation Jobs	Name: S01-CA-01-01	Description: Prior to booking a contract, a member of Sales Accounting (or local equivalent) reviews the contract package to ensure that all appropriate approvals and required documentation have been obtained in accordance with the documented policy (business approval matrix)	
Change History	Self Assessment Required: Yes	Folder: Controls / Global Financial Services / Corporate / Sales	
Locks	<b>Control Details</b>		
<b>Related Information</b>	Classification: Key Control Activity	Frequency: Monthly	
Parents	Control Type: Preventive	Control Method: Manual	
▲ Risks (1)	<b>Control Owners</b>		
▲ Risk Assessments (0)	Control Owner: Control Owner [controlowner]	Control Tester:	
▲ Requirements (0)	Control Reviewer:	Does the Control Owner Perform the Control?: Yes	
Associations	<b>Control Rating</b>		
Tests (0)	Design Effectiveness: Effective	Operating Effectiveness: Effective	
Issues (0)	Effectiveness Rating: Effective	Control Evaluation:	
Signatures (0)	Control Status:		
Attachments	<b>Control Self Assessment Details</b>		
Links (0)	Self Assessment Start Date: Aug 3, 2010	Self Assessment End Date: Aug 4, 2010	
Files (0)	Testing Complete:	Test Review Complete:	
Certification (0)	Agree with Testing Results:	Control Issue Required:	
	<b>Control Self Assessment Questions</b>		
	I am the Appropriate Control Owner:	I have updated control description believe the control is accurately described:	



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# Test Input Form

OpenPages 5.5 - Control Detail - Microsoft Internet Explorer

Address: http://sales-sandbox04.openpages.com:7009/openpages/filter.list.action.do?currentNodeName=SOXControl&start=compliance.objectFolderView.SOXControl

Links: Atlas, Plone, QA, SFDC, Google, Support Portal, SB07 - BPM, NCQA, WebEx, Incident Submit, OPG 550, 550 OPX, 550 CRN, SB04 FMR

Currently logged in as **Compliance Director [compliancedirector]** | Logout Reporting Period: **Current** View

My OpenPages Reporting Organization Assessments Questionnaires Compliance Policy Management Indicators Losses Remediation Help

Controls: S01-CA-01-01

**S01-CA-01-01**

Business Entity Hierarchy: Global Financial Services > North America > Sales Primary Parent Hierarchy: S01 > S01-01 > S01-CO-01-01 > S01-RSK-01-01

**Control Details**

- Fields
- Automation Jobs
- Change History
- Locks

**Related Information**

Parents

- Risks (1)
- Risk Assessments (0)
- Requirements (0)

Associations

- Tests (1)**
- Issues (2)
- Signatures (5)
- KRMs (4)
- Control Links (0)
- Loss Events (0)

Attachments

- Links (0)
- Files (0)
- Certification (0)

**Tests** Results 1-1 Prev | Next Actions

Name	Description	Due Date	Testing Complete
TPS-CA-01-01	Verify that a member of Sales Accounting reviews the contract to ensure appropriate approvals..updated.	Jul 31, 2008	False

**TPS-CA-01-01** Actions

**General**

Name:	TPS-CA-01-01	Description:	Verify that a member of Sales Accounting reviews the contract to ensure appropriate approvals..updated.
Folder:	Tests / Global Financial Services / North America / Sales	Due Date:	Jul 31, 2008
Status:		Business Owner:	

**Test Plan**

Test Performer:	Control Tester [controltester]	Test Reviewer:	Control Owner [controlowner]
Test Frequency:	Unknown	Test Frequency Offset (1 to 365 days):	30

**Test Details**

Sample Size:	30	Test Type(s):	Inquiry, Examination
Testing Steps:	1. Obtain sample size at random 2. Verify that a member of Sales Accounting reviews the contract to ensure appropriate approvals 3. Ensure that sample record is fully complete	Guidance:	Samples should be selected exclusively by tester. No direction should be taken from members of the Sales Accounting department.



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# Control Testing Assessments

**Self Assessment Worksheet - Microsoft Internet Explorer**

File Edit View Favorites Tools Help

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**Self Assessment Worksheet**  
Run by: controltester  
Reporting Period: Current Reporting Period  
Jan 25, 2008 11:32 AM

<b>Process</b>		P01: Purchasing and Payables								
<b>Process Owner</b>		processowner2								
<b>Test Performer</b>		controltester								
Control Objective	Control Activity	Control Method	Frequency of Control Activity	Evaluation Type	Self Assessment Comments and Documentation	Due Date	Test Result Name	Date Performed	Test Result	Exceptions Noted
<b>P01.CO.03.01:</b> All goods and subcontractors ordered are complete, valid and accurate in accordance to the purchase orders or prime contract	<b>P01.CA.03.02:</b> The receipt of goods and services is evidenced by the invoice approval. Packing slip (Goods Receive Note) is verified against PO. This task is performed by the QC clerk.	Manual	Daily	Examination	1. Select random sample of invoices (paid or in process to be paid) 2. Confirm that QC has confirmed and attached receipt of all goods on invoice and on purchase order 3. Verify invoice approval signature 4. confirm prices match on purchase order and on invoice 5. if prices do no match, ensure they fall within acceptable variable area	Sep 30, 2007	<b>TRP-CA-03.02:</b> Test Result for TPR-CA-03-02	Mar 30, 2006	Pass	
<b>Process</b>		S01: Sales								
<b>Process Owner</b>		processowner								
<b>Test Performer</b>		controltester								
Control Objective	Control Activity	Control Method	Frequency of Control	Evaluation Type	Self Assessment Comments	Due Date	Test Result Name	Date Performed	Test Result	Exceptions Noted

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## Escalate Findings, Enforce Remediation

Remediation Overdue Notice - Unicode (UTF-8)

File Edit View Tools Message Help

Reply Reply All Forward Print Delete Previous Next Addresses

**From:** OpenPages Administrator  
**Date:** Monday, August 27, 2007 11:52 AM  
**To:** controlowner@localhost.com  
**Subject:** Remediation Overdue Notice

**OPENPAGES Governance Platform**

You have received this notification because the following remediation items are overdue and require your attention.

Control	Issue	Issue Action Item
<input checked="" type="checkbox"/> TRK-FTW-FSC-CA-01	<input checked="" type="checkbox"/> AI-TRK-FTW-FSC-CA-01	<input checked="" type="checkbox"/> AIA-TRK-FTW-FSC-CA-01
<input checked="" type="checkbox"/> TRK-FTW-FSC-CA-07	<input checked="" type="checkbox"/> AI-TRK-FTW-FSC-CA-07	<input checked="" type="checkbox"/> AIA-TRK-FTW-FSC-CA-07
		<input checked="" type="checkbox"/> AIA-TRK-FTW-FSC-CA-08



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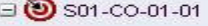
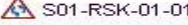
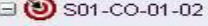
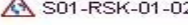

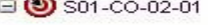
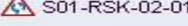

# Management Certifications

Self Assessment and Certification																																															
<p>Please enter a name and description for this survey</p> <p>Name: <input style="width: 150px;" type="text"/></p> <p>Description: <input style="width: 150px; height: 30px;" type="text"/></p>																																															
<p>I have completed/reviewed this Self-Assessment A process. To the best of my knowledge, this asses reporting as of the assessment date. In addition, I that are accurate, complete and up to date. I furthe Ensure that the agreed-upon process/control issu effectiveness of risk management around this pro mechanism put in place to support management's answers to the following questions to timely notify</p> <p><a href="#">Summary</a></p> <p><b>Questions</b></p> <p>1. Have there been any major changes since the l impact the disclosures process and related contr</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Certification Questionnaire</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="text-align: right;"><a href="#">Printer Friendly View</a></td> </tr> <tr> <td colspan="2"><b>Process: Tax-01</b></td> </tr> <tr> <td colspan="2"> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Assertion Counts</th> </tr> <tr> <th style="text-align: left;">Assertion</th> <th style="text-align: left;">Count</th> </tr> </thead> <tbody> <tr> <td>Existence</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Occurrence</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Completeness</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Valuation or Allocation</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Rights and Obligations</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Presentation and Disclosure</td> <td style="text-align: center;">0</td> </tr> </tbody> </table> </td> </tr> <tr> <td colspan="2"><b>Section 1</b></td> </tr> <tr> <td colspan="2" style="text-align: left;"><a href="#">Edit...</a></td> </tr> <tr> <td colspan="2" style="text-align: right;"><b>Select Yes or No</b></td> </tr> <tr> <td style="padding: 5px;">1. Do the financial statements submitted for consolidation into AEI financial statements for the referenced quarter contain any untrue facts or do they omit any facts?</td> <td style="padding: 5px;"> <input type="radio"/> Yes  <input type="radio"/> No                 </td> </tr> <tr> <td style="padding: 5px;">Do you attest to the above process with the stated assertions?</td> <td style="padding: 5px;"> <input type="radio"/> Yes  <input type="radio"/> No                 </td> </tr> <tr> <td style="padding: 5px;">Are you aware of any deficiencies that could result in a material weakness?</td> <td style="padding: 5px;"> <input type="radio"/> Yes  <input type="radio"/> No                 </td> </tr> <tr> <td style="padding: 5px;">Is there a remediation plan for the above process?</td> <td style="padding: 5px;"> <input type="radio"/> Yes  <input type="radio"/> No                 </td> </tr> <tr> <td colspan="2"><b>Signatures</b></td> </tr> <tr> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;"><b>Name</b></td> <td style="width: 40%; text-align: center;"><b>Date</b></td> </tr> <tr> <td style="text-align: right;"><b>Preparer:</b></td> <td style="text-align: center;">fullaccess</td> <td style="text-align: center;">Apr 15, 2008</td> </tr> </tbody> </table>	Certification Questionnaire		<a href="#">Printer Friendly View</a>		<b>Process: Tax-01</b>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Assertion Counts</th> </tr> <tr> <th style="text-align: left;">Assertion</th> <th style="text-align: left;">Count</th> </tr> </thead> <tbody> <tr> <td>Existence</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Occurrence</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Completeness</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Valuation or Allocation</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Rights and Obligations</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Presentation and Disclosure</td> <td style="text-align: center;">0</td> </tr> </tbody> </table>		Assertion Counts		Assertion	Count	Existence	0	Occurrence	0	Completeness	0	Valuation or Allocation	0	Rights and Obligations	0	Presentation and Disclosure	0	<b>Section 1</b>		<a href="#">Edit...</a>		<b>Select Yes or No</b>		1. Do the financial statements submitted for consolidation into AEI financial statements for the referenced quarter contain any untrue facts or do they omit any facts?	<input type="radio"/> Yes <input type="radio"/> No	Do you attest to the above process with the stated assertions?	<input type="radio"/> Yes <input type="radio"/> No	Are you aware of any deficiencies that could result in a material weakness?	<input type="radio"/> Yes <input type="radio"/> No	Is there a remediation plan for the above process?	<input type="radio"/> Yes <input type="radio"/> No	<b>Signatures</b>			<b>Name</b>	<b>Date</b>	<b>Preparer:</b>	fullaccess	Apr 15, 2008
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## Signatures and Locking

**Locking – Single Object or Cascade**

 Sales	Sales
 S01	Revenue
 RE01-AC	Contract Booking-Direct Sales
 S01-01	Only contracts that have been approved are recorded as bookin
 S01-CO-01-01	Unapproved Contracts are booked in an accounting period
 S01-RSK-01-01	All executed contracts are accurately and completely entered in
 S01-CO-01-02	Executed contracts are entered into the system inaccurately an
 S01-RSK-01-02	Revenue Accounting - Direct Sales
 S01-02	Revenue for US GAAP purposes is accurately, completely, and
 S01-CO-02-01	Revenue is calculated inaccurately, incompletely and not on time
 S01-RSK-02-01	Billing-Direct Sales
 S01-03	

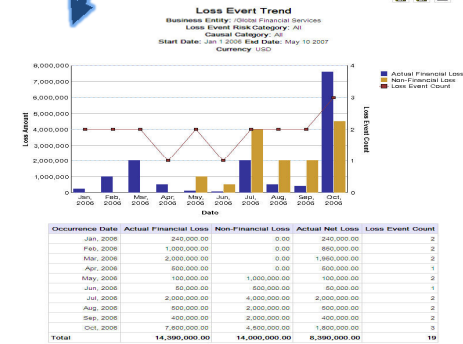
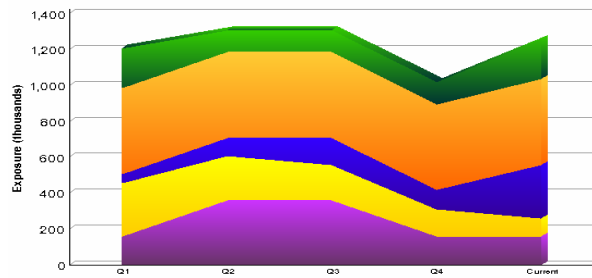


# Object Resets and Reporting Periods

## Snapshots, Resets, and Reporting

Reporting Periods					Add Finalized...	Add Active...	Delete	Refresh
<input type="checkbox"/> Name	State	Create Date	Last Modified Date	Finalized Date				
<input type="checkbox"/> Q4	Finalized	Jun 2, 2008 12:07:02 PM EDT	Jun 2, 2008 12:07:02 PM EDT	Jun 2, 2008 12:07:09 PM EDT				
<input type="checkbox"/> Q3	Finalized	Jun 2, 2008 11:45:52 AM EDT	Jun 2, 2008 11:45:52 AM EDT	Jun 2, 2008 11:45:57 AM EDT				
<input type="checkbox"/> Q2	Finalized	Jun 2, 2008 11:17:39 AM EDT	Jun 2, 2008 11:17:39 AM EDT	Jun 2, 2008 11:17:46 AM EDT				
<input type="checkbox"/> Q1	Finalized	Jun 2, 2008 10:56:34 AM EDT	Jun 2, 2008 10:56:34 AM EDT	Jun 2, 2008 10:56:43 AM EDT				
<input type="checkbox"/> Current Reporting Period	Current	May 14, 2008 11:04:41 AM EDT	May 14, 2008 11:04:41 AM EDT	May 14, 2008 11:04:41 AM EDT				

Object Resets					Start New Reset...	Refresh
Name	Description	Start Date	End Date	Status		
2008 Q4 Reset - Agency Services	2008 Q4 Reset - Agency Services Operating Effectiveness	Jan 23, 2009 3:10:52 PM EST	Jan 23, 2009 3:11:01 PM EST	Completed		



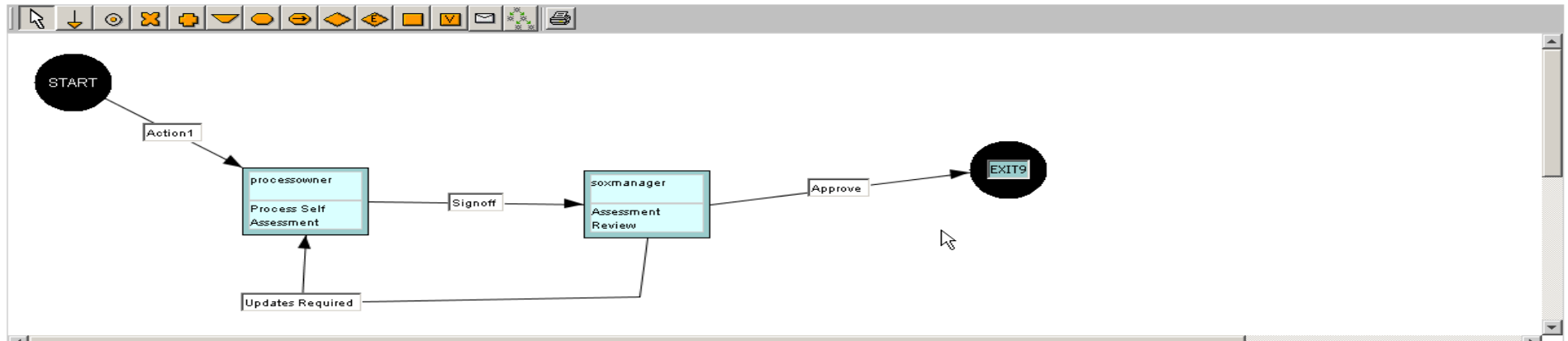
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# Process Self Assessment

My Jobs > Job Types > **Process Self Assessment**

**Edit Tasks:**



**Tasks**

Name	Default Assignee	Description
Process Self Assessment	processowner	Please conduct a self assessment for the associated process. Once complete, please submit for review and approval by PMO.
Process Assessment Review	soxmanager	Please review the self assessment for the associated Process. If further updates are required, please return to Process Owner. Otherwise please approve.



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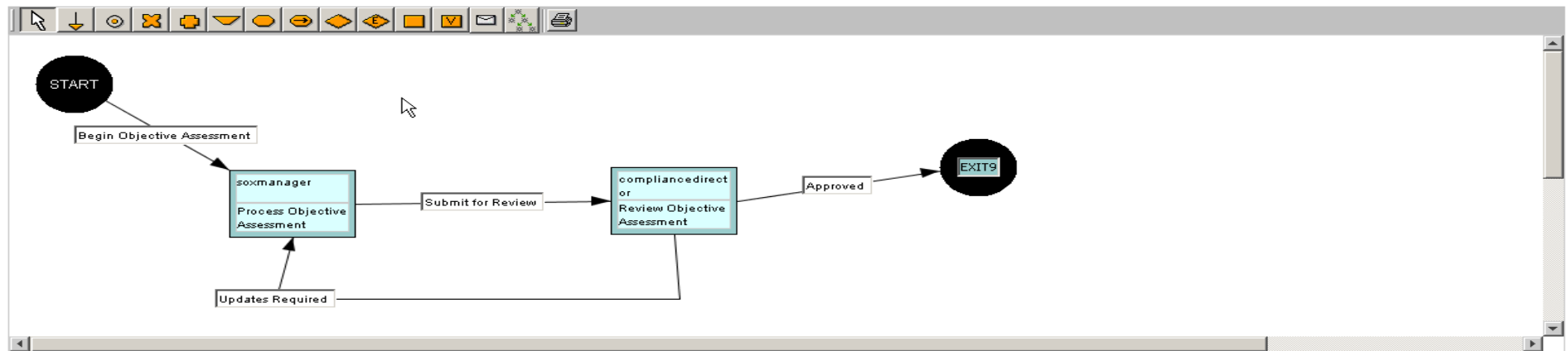
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# Process Objective Assessment

My Jobs > Job Types > **Process Objective Assessment**

**Edit Tasks:**



**Tasks**

Name	Default Assignee	Description
Process Objective Assessment	soxmanager	Please conduct an objective assessment on the following process. Once complete please submit for review and approval.
Review Objective Assessment	compliance director	Please review the follow Process Objective Assessment. If further updates are required, please return to the PMO. Otherwise please signoff and approve.



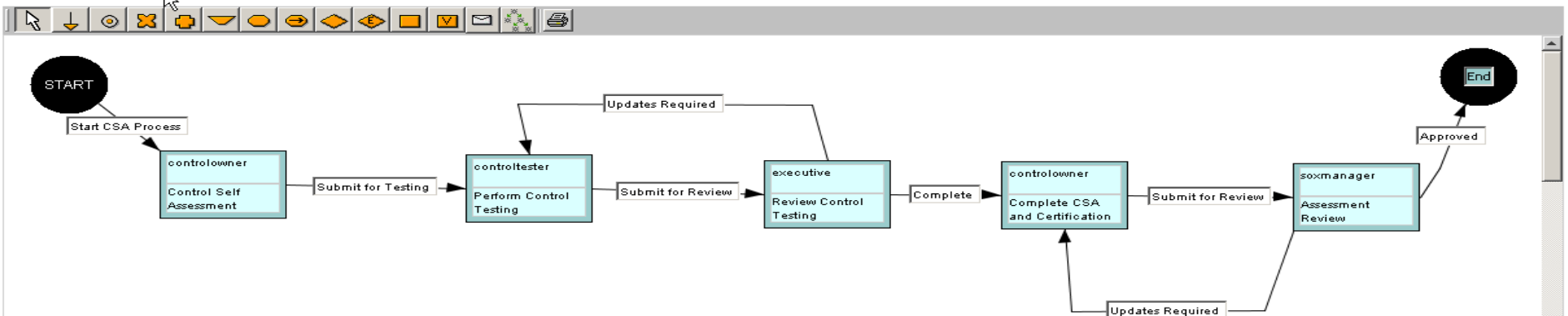
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# Control Self Assessment Workflow

My Jobs > Job Types > **Control Self Assessment**

Edit Tasks:



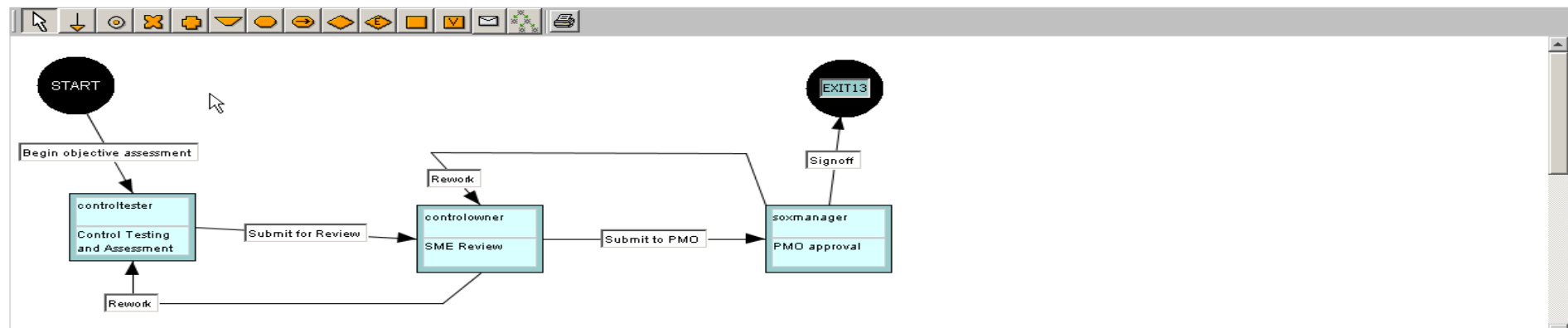
**Tasks**

Name	Default Assignee	Description
Control Self Assessment	controlowner	Please begin Control Self Assessment process for associated control. Please ensure accurate control ownership and information. Assign Control Testers and Reviewers and submit for testing.
Perform Control Testing	controltester	Please conduct testing on the associated control. Once complete please submit for review.
Review Control Testing	testreviewer	Please review the test results for the associated control. If complete, please submit for Certification. If incomplete, please return to Test Performer for further updates.
Complete CSA and Certification	controlowner	Please complete the Control Self Assessment and Certification process and submit for review by the FRC PMO.
Control Self Assessment Review	soxmanager	Please review the control self assessment and determine if control is effective. If ineffective, please determine if a control issue is required. Otherwise document observations.

# Control Objective Assessment

My Jobs > Job Types > **Control Assessment**

**Edit Tasks:**



**Tasks**

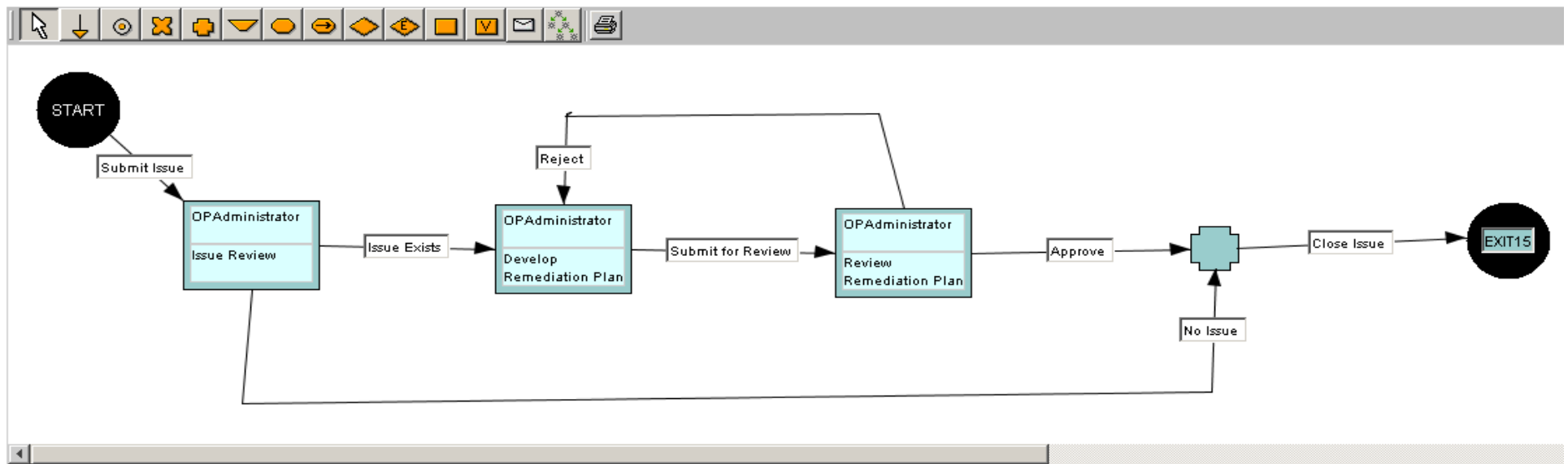
Edit...

Name	Default Assignee	Description
Control Testing and Assessment	controltester	Please review the attached controls and assess them for effectiveness. Attach your evidence and submit them for SME approval. (Task will be automatically assigned to the Control Owner)
SME Review	controlowner	Please review the attached controls, and if they do not pass your judgement send them back to the control tester. If they do pass your standards, then forward them to the PMO for approval.
PMO approval	soxmanager	Please review the attached controls and signoff. If there are areas of concern, then send it back to the SME.



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## Issue Management



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## Managing Issues and Action Items

http://sandbox2.openpages.com - Issues and Action Items - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites

orm Reports Report Studio

**OPENPAGES CommandCenter™ - Issues and Action Items**

**Issues and Action Items**

Reporting Period: Current Reporting Period

Entity: /Freddie Mac/Operations and Technology/Single Family Operations/Cash Management Operations

Issue Name	Issue Description	Issue Status	Issue Impact	Action Item Name	Action Item Description	Assignee	Expected Completion Date	Percent Complete
<a href="#">ISS-S01-CA-03-02</a>	Billing supervisor is not identified in some locations	Open	Significant	<a href="#">AI-CA-03-02</a>	Update billing supervisor log for all locations	controlowner2	Apr 23, 2007	50%
<a href="#">ISS-S01-RSK-01-02</a>	Missing mitigating control on contracts	Open	Significant	<a href="#">AI-0002</a>	Assess regulatory exposure	gcm	Nov 15, 2006	25%
<a href="#">ISS-S01</a>	Not all Process steps are captured in the flow document and corresponding narrative	Open	Not Determined	<a href="#">AI-0001</a>	Notify Affected Customers	gcm	Nov 15, 2006	50%
<a href="#">IS-SA-001</a>	Review security assessment.	Open	Significant	<a href="#">AI-ISS-101-03</a>	Ensure AP Supervisors review and sign all JE at month end	controlowner2	Apr 23, 2007	0%
<a href="#">Residual Risk Levels Too High</a>	Residual Risk Levels Too High	Open	Critical	<a href="#">Design Additional Controls</a>	Design Additional Controls	businessassessor	May 31, 2007	25%

Done Internet



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## Business benefits

- Secure and centralized management of all financial compliance data
- Provides executive management with assurance into the state of compliance
- Ensures quick issue remediation
- Enables consistent future integration of additional modules (e.g. ORM)



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## Agenda

Integriertes Risikomanagement des Finanzbereichs

Financial Controls Management als Compliance Lifecycle

**OpenPages Demo**



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## Demonstration Scenario

- **SOX Champion**
  - Review Overall Status of Risk Management activities
  - Signoff and Certification for Process/Entity
- **Process Owner**
  - Status of Process based on risk and control assessments
  - Conduct a Process Self Assessment
  - Signoff and Locking at Process Level
- **Control Owner**
  - Respond to CSA questions section on the Control
  - Review Control Testing
  - Complete Control Certification
- **Control Tester**
  - Execute Control/Test Plan/Test Result Data
  - Key Reporting for Test & Test Result Status
  - Record Test Results



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Danke für Ihre Aufmerksamkeit!

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13. März 2012 im Kurhaus Wiesbaden