PwC Oracle practice 2013

ORACLE Diamond Partner

Leveraging advanced controls with E-Business suite implementation and upgrade projects

Leveraging the advanced financial controls in the Oracle Governance, Risk, and Compliance Application Suite during upgrade or implementation projects lets you automate and optimize processes while embedding compliance objectives into the design of your system

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Executive summary

Technology has become an increasingly critical factor for driving value in an enterprise. As organizations go through upgrades and implementations, they are choosing to leverage those projects to transform their businesses. By automating and streamlining processes, organizations gain opportunities to improve operations and achieve efficiencies. Transformation efforts also introduce significant change from a technology perspective, particularly during the upgrade or implementation project itself. This is where Oracle's advanced financial controls (part of the GRC technology suite) come in. While many organizations have viewed them as only a Sarbanes Oxley-driven internal audit or compliance tool, advanced financial controls can offer much more—especially during a technology change.

This paper discusses how organizations have been able to leverage Oracle's advanced financial controls during their Oracle upgrade or implementation project to optimize processes, accelerate various implementation activities, and embed compliance objectives into the system design, as well as to provide additional long-term value after the upgrade or implementation project is completed.

Lessons learned during upgrades and implementations

Activities undertaken by organizations during ERP upgrade and implementation projects have only changed slightly over the last 10 years. The stakes however, have increased significantly. A recent survey reported by ZDNet cited that, on average:

- 61 percent of ERP projects take longer than expected

- For 74 percent of ERP projects, costs exceed budget

- Only 48 percent of ERP projects cited a benefits realization greater than 50 percent

Organizations are trying to learn from challenges experienced by their peers during similar upgrade and implementation projects and are seeking to improve upon these statistics and gain as much ROI as possible out of their project execution. Recognizing and identifying common pitfalls will help you plan for and hopefully avoid them in your own project. Below is a list of some of the common and more significant areas of challenge that companies face during Oracle upgrade or implementation projects:

- **Poor design of security and costly post-implementation re-work**
  As companies grow, so does the manner in which they organize security privileges in the system. Upgrade and implementation projects offer an opportunity to set a new sustainable and cost-effective baseline for security. Unfortunately, most companies don't take this opportunity, and as a result, neglect to take advantage of new security features that might provide valuable time savings and enhance system ease of use. This has repeatedly proven short-sighted, and costly security redesign projects often begin in the first year post go-live.

- **Continued reliance on costly customizations**
  Many organizations have incrementally added custom features to their environments to meet their unique requirements. Customizations are not only time consuming during the initial build, but they are also challenging and expensive to maintain. As Oracle patches and upgrades are applied,

customizations pose significant obstacles. Costs associated with these customizations are often hidden (e.g., embedded in IT employee salaries), so the cost and time expenditure can be underappreciated. Unfortunately, many companies don't take the opportunity to reduce or eliminate customizations during their upgrade or implementation projects.

- **Inefficient configuration management**
Most organizations adopt a waterfall approach to their implementation path, installing multiple environments during the project duration (e.g., CRP1, CRP2, UAT, Production, etc). As a result, configuration management becomes critical. Ensuring that the same configurations that have been validated and tested in previous environments make it into the target environment has become a challenge for many companies and represents an extremely time-consuming part of project execution. Many organizations fail to re-test critical configurations and setups after migration into their multiple environments and run the risk of transaction processing issues when they ultimately flip the switch in production.

- **Inconsistencies across business units**
Autonomy in operation can be a blessing to individual owners and a curse to the efficiency of organizations. Inconsistent processes and even system setups across organizations increase the possibility of inconsistency in accounting treatment, irregularities in transaction handling, and time spent vetting discrepancies. Neglecting to consider implementation of consistencies across business units has proven to be an oversight on the part of many organizations.

- **Missed opportunity to automate time-intensive manual processes**
"Process automation" is a phrase thrown into proposals by system implementers as a value-add activity; however, too often it is not prioritized accordingly. When budgetary pressures rise, this is one of the first areas to be scaled back, and the best intentions can be rapidly derailed due to lagging timeline. Promises by project oversight for a 'second wave' of activity too often never happen and benefits realization is placed on the backburner during projects as a result. Unfortunately project sponsors as well as end users never forget the original objectives set forth at the outset of the project. The shift from the vision to the finish line occurs rapidly and the goal of efficiency and effectiveness in processes fades as rapidly. As the vision fades, the appreciation and value derived from the new system disappears at a concurrent velocity.

- **Controls and compliance are considered an afterthought**
One of the biggest challenges faced by organizations during an upgrade project is achieving the right competency to ensure processes and compliance requirements are firmly embedded in the upgrade activity. As pressure to deliver the project on time and on budget increases, the achievement of controls and compliance requirements often become a secondary priority. Many integrators do not include a controls focus in their proposals to customers. As a result that task is left to the company which often does not have the resources, time, or knowledge to build this important element into the upgrade or implementation project. Missing the opportunity to leverage existing controls or apply new controls during the project represents a costly and sometimes damaging oversight. Organizations have found themselves answering challenging questions from their auditors and regulators down the line when their controls framework does not map to the new processes in their Oracle system. In some cases, companies face fines and reputational fallout as a result.

- **Misuse of 11i testing approach for Release 12 environment**
  Oracle Release 12 comes with new functionality and features, many of which are required when you install. For example, within Oracle Release 12 new accounting capabilities like the Subledger Accounting Engine represent a significant change from a customer's Oracle Release 11i environment. Many companies fail to recognize this when determining their testing approach for Release 12. Some clients have simply leveraged 11i testing concepts and even 11i test scripts to evaluate their Release 12 environment. As a result, functionality may be overlooked with testing scenarios, key configurations may be left in their default status, and there may be unexpected outcomes in transactions.

Using advanced financial controls in Oracle to manage risk and accelerate Oracle upgrade and implementation projects

If any of the aforementioned challenges resonate with your organization, advanced financial controls could provide the assistance you need to make your project a success. As we noted above, while the Oracle GRC technology has obvious compliance benefits, what often gets overlooked is the ability to leverage the technology during your upgrade or implementation project to accelerate various time-consuming, manual project tasks. Below we will explore some of the ways that clients have used advanced financial controls to address some of the common challenges articulated above. By implementing advanced financial controls, many of our customers have reduced the risk of a failed project and achieved even greater return on their overall Oracle investment.

Customer Case Study 1:

Industry: *Engineering and construction*

Summary: Achieved an estimated 30-percent cost savings by replacing costly customizations with GRC business rules

Introducing customizations into Oracle E-Business Suite can be costly and time consuming. Aside from the development time required to create those customizations and the support challenges experienced as a result, customizations pose obstacles when patches and upgrades are applied in the future.

Our client sought to significantly reduce the number of customizations in its new Release 12 environment by building advance financial control rules that created required fields on forms, tailored drop-down menus, prevented transactions from being processed based on a defined set of criteria, masked sensitive data, and introduced new fields on forms that required additional data collection. The time spent building the solutions inside of Oracle advanced financial controls compared favorably with the alternative of developing customizations in the Oracle E-Business Suite application. GRC business rules that replaced the legacy customizations are now stored in a central source of truth that can be managed in a compliant manner.

Result: *The company estimated a 30-percent cost savings in development costs alone during the actual upgrade project.* Post implementation it has a mechanism to manage its rules efficiently and can present its auditor with a concise list of GRC rules that have been applied to the Oracle environment.

Customer Case Study 2:

Industry: *Technology*

Summary: *Saved hundreds of project hours by leveraging GRC to redesign Oracle security during a Release 12 upgrade.*

This client sought to revisit the design of its Oracle security setup during a Release 12 upgrade project. Managing the administration of thousands of Oracle responsibilities across the organization had proven time consuming and difficult. Compliance concerns had been raised by internal and external auditors related to users retaining access to transactions they should not possess. Multiple segregation of duties conflicts existed.

By building a set of access-related business rules using advanced financial controls, the client was able to compartmentalize the task ahead. It was able to assess the value of existing Oracle responsibilities, identify where certain responsibilities were causing conflicts with others, eliminate duplicate responsibilities, and simulate replacement responsibilities against the defined business rules to ensure the effective design of the new security make up.

Result: *Hundreds of project-hours were saved by leveraging GRC to assess the challenges posed by existing responsibilities.* Hundreds more were saved ensuring the company went live in production with responsibilities that complied with its business rules that had been placed into GRC. Post go-live, the client now has defined sustainable processes in place to keep its Oracle security design clean, again leveraging the advanced financial controls in Oracle.

Customer Case Study 3:

Industry: *Communications sector*

Summary: Achieved an estimated 20-percent cost savings in testing efforts by leveraging GRC to accelerate configuration during an Oracle upgrade.

After originally purchasing Oracle GRC solely to meet compliance requirements, after its implementation of Oracle Release 12 our client quickly realized it could affect project efficiencies by exploring the advanced financial control capabilities a little further. The client was having challenges identifying the different setups and configurations required for Oracle Release 12 compared to what it knew in 11i. The company was also concerned with how it was going to manage Release 12 configurations between the various project environments prior to go-live (i.e., Conference Room Pilot (CRP) 1, 2, 3, and UAT).

To begin, the client built snapshots of its configurations in 11i and was subsequently able to compare those configurations to Release 12 in an automated manner. This allowed the organization to identify net-new setups and configurations in the new environment without having to manually trawl through the system. Once CRP1 was complete and the environment was migrated into CRP2, the client leveraged Oracle GRC to compare configurations between CRP1 and CRP2. This enabled the company to ensure critical configurations had not changed during the migration between environments. A similar activity was completed during the remaining migrations through to UAT. Leveraging advanced financial controls significantly reduced the amount of re-testing and validation time that the project team would otherwise have had to perform between environments.

The level of detail provided by Oracle GRC also allowed the project teams to troubleshoot issues that arose during testing. They were able to quickly go back into the GRC outputs to determine if any configurations had changed between environments that might have caused transaction-processing problems.

Result: *The client estimated a 20-percent cost savings in overall testing effort while being able to provide auditors with a detailed change management repository related to configuration management between its various CRP environments.*

Further examples of clients achieving efficiencies and affecting the bottom line of their projects by harnessing the capabilities of advanced financial controls in Oracle are in abundance. In addition to the examples identified above, some of our other clients have achieved the following:

- A large client in the technology industry **automated the time-consuming close process** in Oracle leveraging the advanced financial controls to streamline concurrent programs via workflow in a chronological manner.
- During an Oracle upgrade project, a large government contractor in the professional services sector took the opportunity to **embed multiple federal compliance requirements as automated preventive controls** into its Oracle Release 12 environment using the advanced financial controls.
- A global insurance company consolidated and **centralized multiple compliance requirements (SOX, PCI, PII, etc.) into one central repository**. This allowed the firm to reduce its reliance on spreadsheets and manual activities to manage its compliance requirements, leveraging the synergies of controls testing across its compliance disciplines

The list goes on. A 2011 survey conducted by Unisphere with the Oracle Application Users Group (OAUG) released the following benefits, cited by customers who had leveraged GRC specifically to support their upgrade and implementation efforts:

- 28 percent reduction in help desk/IT resources to provision security/resets
- 40 percent reduction in internal/external audit costs related to security/SOD
- 60 percent reduction in consultant fees for customization work
- 80 percent reduction in configuration change management

Post production benefits of GRC

The results of a 2011 PwC survey targeting 28 clients who had implemented Oracle GRC stated these clients are continuing to achieve their return on investment after their new Oracle environment went live as well.
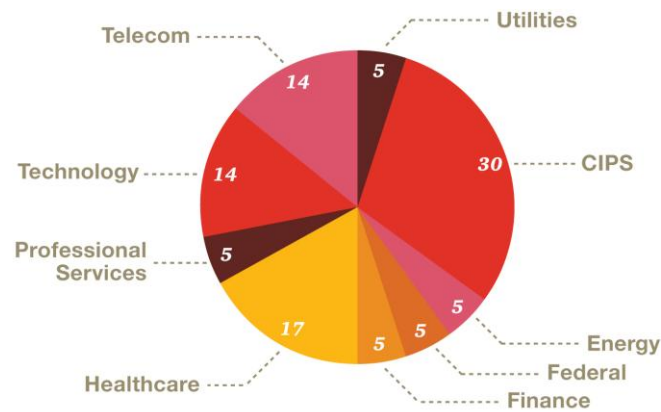
The 2011 PwC survey found:

- 40 percent of clients surveyed currently use Oracle GRC to assess the impact of applying patches to the Oracle E-Business Suite environment and significantly reduce the time spent manually evaluating if configurations or setups have been updated by said patches

- 80 percent of our clients leverage Oracle GRC during their user administration process to accelerate that process

- On average, clients achieved a 35 percent reduction in the time spent testing IT controls internally around their Oracle environment. Similarly, clients have reported an average of 15 to 20 percent reduction of external audit IT controls testing around their Oracle environments as a result of implementing Oracle GRC. Some clients, particularly those who leverage outsourced internal audit providers, have gained a more significant ROI

- One client in the industrial products industry has leveraged Oracle GRC to monitor transactional activity in some of its international locations against a pre-defined set of rules to detect unauthorized activity

- A professional services organization has leveraged Oracle GRC to systematically segregate transactional processing capabilities between federal and commercial resources

- A client in the technology sector leveraged Oracle GRC to automate a workflow around item creation

- 80 percent of the clients surveyed have implemented a proactive configuration management process that did not exist prior to the implementation of Oracle GRC

Naturally, some of the results and benefits experienced by customers have varied depending on their size, existing environment, and multiple other factors, but the majority of clients can point to at least a number of use cases that yielded ROI to their organization in one way or another.

Stakeholder analysis - ROI is achieved across multiple disciplines

The most successful implementations of Oracle GRC have been at clients where multiple parts of the organization are intimately involved in the implementation project. To view Oracle GRC as only an internal audit or compliance solution represents a missed opportunity. As more stakeholders get involved, additional ROI is achieved. As a result, Oracle GRC has become a fundamental part of daily life for many groups inside the organization. In the appendix to this paper, we have articulated how the Oracle GRC solution can be leveraged by different stakeholders across the organization.

When to implement GRC

Determining when to implement Oracle GRC into your overall Oracle roadmap is a difficult choice. That is where your implementation partner can provide guidance. In the following section, we discuss the different approaches for when to implement Oracle's GRC solution.

	Before the Upgrade Implement and prepare GRC for upgrade	**During the Upgrade** Implement concurrently with the upgrade	**After the Upgrade** Implement after go-live
Description			
Impact to Project	Moderate	Highest	Lowest
Cost	Moderate	Lowest	Highest
Business Value	Higher	Highest	High
Compliance Risk	Moderate	Lowest	Highest

During your upgrade or implementation

Implementing Oracle GRC during the upgrade or implementation project offers your organization the greatest opportunity to achieve maximum ROI. Just as the upgrade or implementation plan needs to be effectively laid out in advance of the project, organizations need to proactively incorporate advanced financial controls as part of that upgrade plan to ensure they are implemented together as an overall project. As discussed above, the solutions offered by the Oracle GRC technology can be a true accelerator for multiple project activities. Oracle GRC is considered its own work-stream (albeit a parallel work-stream) during your overall project execution. This approach leverages the synergies available by having a formal extended project team assembled and allows advanced financial controls to be embedded into the ERP system design while gaining additional benefits that GRC technology offers the upgrade project path. Companies that have included Oracle GRC during their upgrade or implementation project have yielded the best results and most of our clients have adopted this approach.

After your upgrade or implementation

A number of clients have made the decision to postpone the implementation of Oracle GRC until after the upgrade or implementation project, due to resource constraints. These clients have subsequently had to build their GRC rules against a more established environment and the client focuses ROI achievement on post-implementation activities where GRC can accelerate various business tasks while facilitating the creation of a more compliant Oracle environment.

Before your upgrade or implementation

Fewer clients have chosen to implement Oracle GRC prior to their upgrade or implementation process. More often than not, the Oracle E-Business Suite project brings a varied level of change to the business processes across the clients' environments. Building advanced financial control business rules prior to flushing out what those changes might be in the new Oracle E-Business Suite environment creates a challenge. Put simply, clients run a higher risk that the rules they have

built may not apply to their new environment. On the other hand, it has allowed certain clients to assess their upgrade or implementation project against pre-defined advanced financial controls and achieve additional ROI in that way.

Ultimately, different circumstances have dictated clients decisions on when to implement Oracle GRC. From PwC's perspective, implementing Oracle GRC during the actual upgrade or implementation project offers the highest likelihood of achieving the maximum return on investment.

Building the business case
How to calculate your GRC return on investment?

In today's increasingly competitive and challenging business environment, building a strong business case for Oracle GRC has become even more important. Very few clients are prepared to part with additional spend without having a clear understanding of the impact to their bottom line.

PwC has created an Oracle GRC ROI Calculator that uses client-specific inputs to determine a projected ROI across a five-year period for the Oracle GRC solution. By hosting candid meetings with client contacts and conducting a detailed analysis of various use cases for Oracle GRC (e.g., reduction in customizations, process efficiencies, controls optimization, testing efficiencies), PwC can quickly help clients arrive at a true calculation of time and cost savings. We then compare that estimate against projected costs (e.g., software license, implementation costs) and between the two factors are able to project when you are likely to begin to achieve a return on investment.

Exhibit 1: Cost savings and benefits analysis example

		FY'13	FY'14	FY'15	FY'16	FY'17
Cost Savings & Direct Benefits						
GRC Controls						
AACG / PCG	Cost Savings by automating the User Certification process and enforcing access rules, including: -Reduced reliance on IT to support user access reviews -Reduced time spent by Corporate Controllers to review user access -Automatic quick off of review and escalation utilizing workflows	$3,725	$3,725	$3,725	$3,725	$3,725
AACG	Cost savings in user access assignment: -Simplify assignment of access to users, reducing the amount of time administrators spend determining appropriate access rights and / or following up with audit requests / remediation.	$25,000	$10,833	$10,833	$10,833	$10,833
AACG	Reduction in time spent testing security and SOD by Internal and External audit	$23,500	$23,500	$23,500	$23,500	$23,500

Exhibit 2: Payback period analysis

	Year 1	Year 2	Year 3	Year 4	Year 5	
Savings Costs	$383,926 $(360,000)	$224,559 $(110,000)	$224,559 $(100,000)	$224,559 $(30,000)	$224,559 $(30,000)	*Payback Period:* 0 Months
Net Benefit	$23,926	$114,559	$124,559	$194,559	$194,559	
Cumulative Benefit	$23,926	$138,485	$263,045	$457,604	$652,163	

ROI example

A leading multi-national telecommunications company deployed Oracle Application Access Controls Governor (AACG) to address a material weakness resulting from security and compliance issues, such as inappropriate access being granted, access granted without approval, access not reviewed, and access not removed in a timely manner. The client confirms that only two years after the implementation of Oracle GRC, **the external auditor relies 100 percent on Oracle GRC to assess security segregation of duties at the client**. Internal and external resource efforts have been redirected to more value creating opportunities. It took the client less than 18 months to fully pay for the Oracle GRC implementation, after which, it simply increased ROI on an ongoing basis.

Future of GRC

Some customers have posed questions recently about the future of Oracle GRC as Oracle's next-generation Fusion applications emerge. Oracle GRC was one of the first solutions developed using Oracle's Fusion technology. Because Oracle GRC is installed as a separate instance from your ERP system, it has a level of independence from E-Business Suite, PeopleSoft, and Fusion ERP applications. As Oracle customers adopt and upgrade to Fusion applications, Oracle GRC will be an active player in that transition. For most customers, the adoption of Fusion applications from the E-Business Suite, PeopleSoft, and other ERP systems will take place in stages. There will be an environment where both Fusion applications and the E-Business Suite and PeopleSoft will co-exist for a period of time and Oracle GRC will be vital to maintaining controls, configurations, and oversight consistent with the enterprise's policies across systems.

Oracle AACG supports the Fusion application security model and comes with a library of security control policies and entitlements that can be deployed from day one. As discussed in this paper, setting up user application security with proper segregation of duties in an environment that co-exists with other applications is one of the first steps toward compliance. As more Fusion applications are released, Oracle GRC will continue to provide new connectors and content to support them across the GRC controls suite.

Starting with an E-Business Suite or PeopleSoft foundation that includes Oracle GRC will better prepare customers for the transition to Fusion applications. The risk of undergoing a transformational project to Fusion applications will be lower

because the necessary policies and controls will be in place, and importantly, the Oracle GRC technology, tools, and applications will be the same.

Conclusion

Oracle GRC has become a necessary element of your upgrade project. More and more clients understand the power of Oracle GRC and are introducing an Oracle GRC work-stream as a critical track during their Oracle E-Business Suite upgrade or implementation. It is allowing those clients not only to proactively ensure compliance around their overall Oracle environment, but also to accelerate and enhance project tasks that have previously been problematic and inefficient across the board. We strongly recommend that you consider educating yourself further and investigating whether the Oracle GRC technology is a good fit for you and your organization.

Appendix

This appendix discusses a number of solutions that Oracle GRC provides and how those solutions are considered by differently motivated stakeholders across your organization.

Oracle GRC — Security & Segregation of Duties Management

Client Business Benefits — *Efficiency Opportunity*

	Stakeholder Value					
	IT Dept	Internal Audit	Compliance	Business Function	Exernal Audit	R12 Project Team
Automated user access request workflow — reducing the time taken to administer the process	H	M	M	H	M	—
Proactive assessment of user access request against predefined rules — reducing time to operate SOD control and improving quality	H	H	H	M	H	H
Ability to access re-designed security in R12 against predefined rules prior to go-live	H	H	H	H	H	H
Identification of responsibilities with similar or duplicate access	H	L	L	L	L	H
Early warning of users in conflict of pre-defined rules prior to audits	M	M	H	H	H	—
Automated user recertification process with escalation built-in	H	H	M	H	H	—
Ability to visualize corrective action during the remediation of users access in conflict	H	—	—	—	—	H

H: High Value *M:* Moderate Value *L:* Low Value — : N/A

Oracle GRC — Configuration & Setup Management

Client Business Benefits — Efficiency Opportunity	Stakeholder Value					
	IT Dept	Internal Audit	Compliance	Business Function	External Audit	R12 Project Team
Proactive identification when changes are made to critical configurations & setups in Oracle (new accounts added, 3-way match turned off, etc)	H	H	H	H	H	H
Compare configuration snapshot between R11i and R12	H	M	M	H	M	H
Compare consistency of configurations between Development, Test & Production environments during the R12 project	H	L	L	H	L	H
Confirm completeness & accuracy of financial data for audit purposes by confirming continued operation of automated controls	L	H	H	H	H	L
Assess the impact of applying Oracle patches on critical configurations and setups	H	L	L	H	L	H
Provide Oracle with snapshots of module configuration when troubleshooting support questions (SR's)	H	L	L	H	L	H
Reduce time/effort testing Oracle automated controls on an annual basis — concentrate on cadence or change activity	M	H	H	H	H	—

H: High Value **M:** Moderate Value **L:** Low Value — : N/A

Oracle GRC — Transaction Monitoring

Client Business Benefits — Efficiency Opportunity	Stakeholder Value				
	IT Dept	Internal Audit	Business Function	External Audit	R12 Project Team
Mitigating Control creation — Validate the actual extent of transactions processed by users in violation of certain segregation of duties rules (e.g. users who entered & posted JE's)	H	H	H	H	—
Generate user friendly data analytic reports for audit purposes (e.g. Fraud reporting, spend analytics, expense audits etc)	—	H	H	M	—
Report on journal entries created and posted by the same user for audit purposes	M	H	H	H	—
Develop Key Performance Indicators (KPIs) against transactional data to make key business decisions	L	M	H	L	L
Run reports that tie together child and parent customer account credit limits	L	M	H	M	—
Create reports across all global locations for seamless reporting (i.e. AP and AR aging)	L	M	H	M	—
Identify opportunities to cleanse data prior to migration into PeopleSoft (e.g. Duplicate Vendors, Customers, etc.)	H	L	H	L	H

H: High Value **M:** Moderate Value **L:** Low Value — : N/A

Oracle GRC — Business Process Automation & Customization Business Benefits

Client Business Benefits / Efficiency Opportunity	Stakeholder Value					
	IT Dept	Internal Audit	Compliance	Business Function	External Audit	R12 Project Team
Replace Oracle customizations (e.g. Oracle Form personalizations) by leveraging PCG form rules to centralize requirements controlled & audible environment	H	—	—	H	—	H
Build custom lists values (drop-down menus) to reduce the cost of processing transactions	H	—	L	H	—	H
Insert required fields in Oracle forms, hide or mask sensitive fields	H	L	L	H	L	H
Build approval workflows for change events in the system that require authorization prior (or post) transaction processing	H	H	H	H	H	H
Prevent sensitive events from occurring in the system (e.g. prevent users who have entered a journal from posting that same journal)	H	H	H	H	H	H
Restrict business data that can be viewed by an end user in accordance with business rules	H	L	L	H	L	H
Automate preventive controls (e.g. disallow the override of the 3-way match configuration)	L	H	H	H	H	—

H: High Value *M:* Moderate Value *L:* Low Value — : N/A

Contacts

To have a deeper conversation about how this subject may affect your business, please contact:

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About Oracle

Oracle Corporation (NASDAQ: ORCL) is the world's largest enterprise software company with the market-leading Hyperion enterprise performance management suite, world class financial applications, and integrated governance, risk, and compliance solutions. For more information about Oracle Fusion GRC Applications visit oracle.com.

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