

# Virtual Case Experience Digital Assurance

Model Work Task 5



# Presentation to Board of Directors of ShieldGruppe

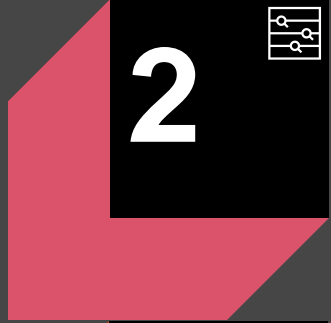
Presentation by **YOUR NAME**  
**DATE**



# Agenda for this meeting



Key insights data analysis

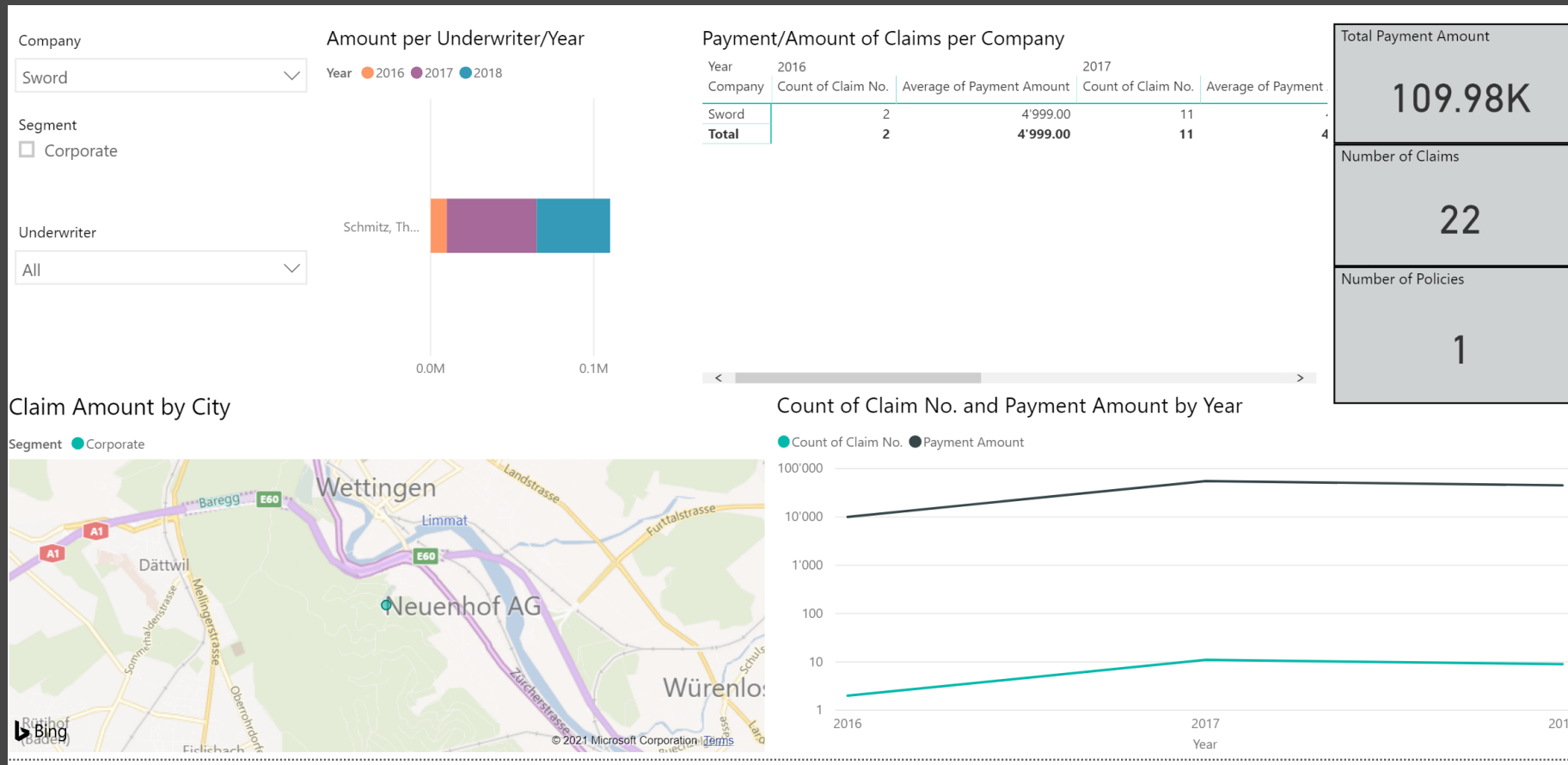


Insights IT audit



Conclusion and recommendation

# Key insights from our data analysis performed over business relationships



# Insights from our IT audit over the user authorisation process

- Initially a wrong authorisation role has been assigned to **Andrej Hartmann** – this issue has been corrected on 20.01.2015.
- Comprehensive access rights „Z\_FINANCE\_ALL“ and „Z\_FINANCE\_PAYMENT“ have not been removed appropriately from current management board member **Thomas Schmitz** back in 2016 when he moved roles and joined the management board.
- Password parameter settings are **not in line** with the password requirements as mandated by the “IT Access Control” policy.
- **No periodic user access review** has been performed by IT management at all. This control is mandated by the “IT Access Control” policy. However, we were not able to obtain any evidence from the CIO for such reviews.



# Conclusion and recommendation

- Management board member **Thomas Schmitz has comprehensive finance access rights** assigned. These access rights were not removed in 2016 when he joined the management board and allow him to release payments for claims.
- These access rights **allowed him to potentially violate** “segregation of duties” as suspicious payments totalling an amount of CHF 109’979 were made to “Sword AG” between 2016 and 2018. The payment amount was split into 22 payments at CHF 4’999.

**Recommendation:** We recommend starting an internal investigation in order to review those payments to Sword AG to ensure that these were legitimate. We further recommend removing all access rights which allow payment releases by management board members immediately. Further we recommend implementing a periodic user access review to ensure that access rights assigned are appropriate.



# Thank you

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