

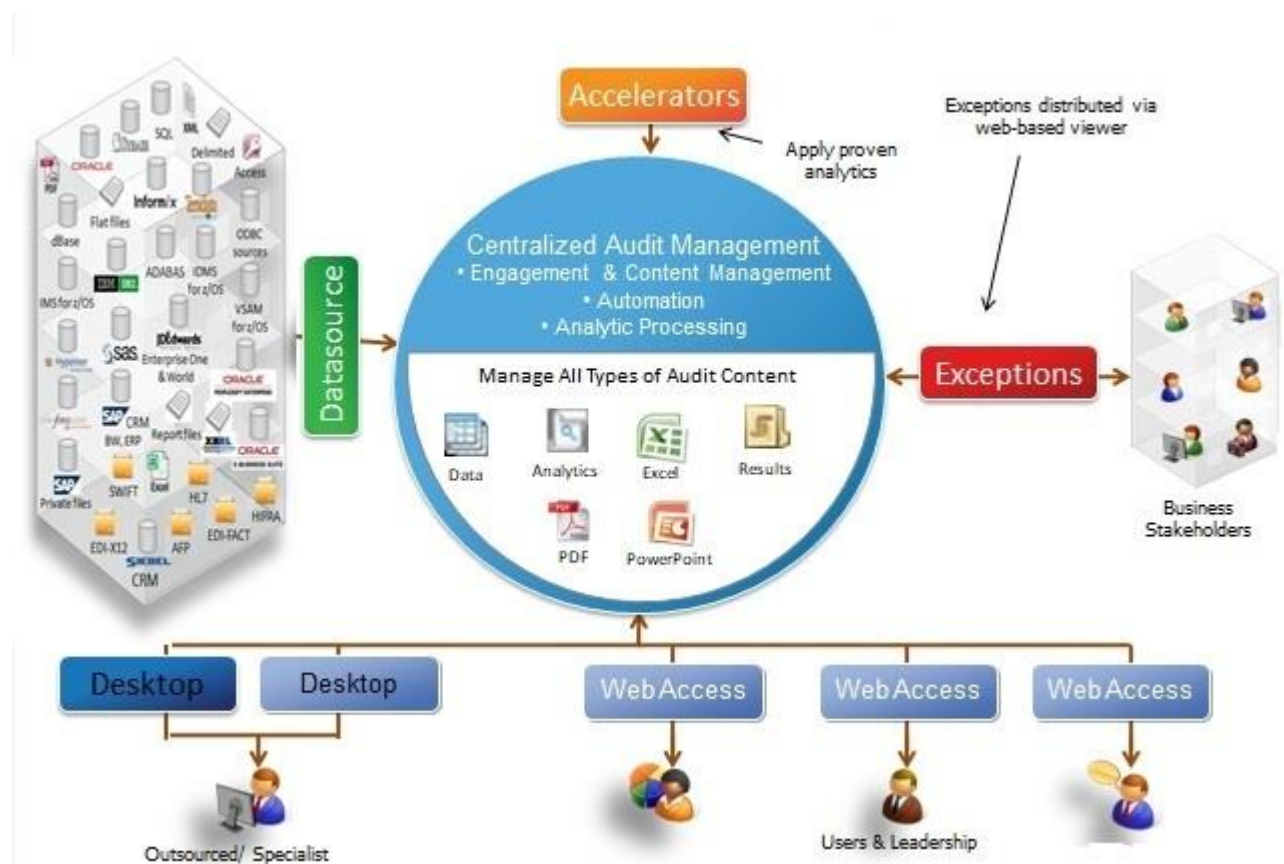
**how to do  
more with less  
and manage  
bottom line  
better..**



# background

**assure** is a management control and monitoring platform that is designed to help your company be more responsive and efficient. Assure gives your company powerful tools that can help you quickly identify and control the exceptions. SSPL in its endeavor to provide automated solution to manage, analyse and audit the complicated ERP systems such as SAP, Oracle, PeopleSoft, JDEdwards, BaaN etc. Assure Internal Audit Solution answers most of the audit challenges. Assure Internal Audit covers following areas of audit concern and solution is fully expandable, and customizable to the user requirements and needs.

## Solution Architecture



## Procure to Payment Cycle

1. Split Requisitions with release strategy details.
2. Split Purchase Order with release strategy details.
3. Goods Receipt and Purchase Order quantity variance.
4. Purchase Orders Post Purchase Invoice.
5. Purchase Order, Purchase Invoice Amount Variance.
6. Goods Receipts to Payment cycle time analysis.
7. Manual Payments.
8. Goods receipt without purchase invoices.
9. Verification of vendors for delayed delivery.
10. Product price variance for provided by same vendor.
11. Product price variance for provided by different vendor.
12. List the open Purchase Orders.
13. Favoured Vendor analysis.
14. Checking of Duplicate Vendors in Master File.
15. Vendors with same alternative payee.
16. Vendor marked for deletion but still have outstanding debit/ credit balances.
17. PAN number associated to multiple vendors.
18. Details of Unlimited delivery Purchase Order.
19. Purchase Order without release strategy.
20. Purchase Order to delivery cycle time variance.
21. GR taken beyond latest Goods Receipt date mentioned in Purchase Order.
22. Purchase Order Vendor different from Invoice Party.
23. Purchase Order without Goods Receipt/ Inward Receipt control.
24. Rate comparison of purchased material more than once in selected time period.
25. Tax codes(used in Purchase Order) comparison for same material purchased more than once.
26. Delayed payment posting.
27. Defective goods analysis.
28. Delayed Payments Report.

29. Purchase orders without purchase requisition.
30. Purchase Order and Purchase Voucher Services Amount Variance.
31. Purchase Order without latest Goods Receipt date.
32. Purchase orders without request for quotations.
33. Goods Receipt to Payment cycle time report.
34. Purchase Order amendment logs.
35. Double bill booking.
36. Purchase Orders to vendors marked for deletion.
37. Debit/ Credit notes rose to blocked vendors.
38. Vendor Master with Employee Master for possible matches on various parameters, such as addresses. Analyze the exception with the exposure to the business and price benefits.
39. Invoice date before Good Receipt date.
40. Invalid PAN details from Vendor Master.

## Order to Cash

1. Identify credits taken beyond terms of payment days.
2. High value credit invoices balances and credit notes.
3. Credit Note without Rebate Agreement.
4. Order to dispatch cycle time / Order - Dispatch - Delivery cycle time.
5. Sales Order Quantity, Delivered Quantity comparison for short or wrong delivery.
6. Quality Check failed materials dispatch.
7. Sales Return Analysis.
8. Sales 3 way match between Sales Order, Delivery and Payment Received.
9. Sales Invoices cancelled.
10. Accounts Receivable - Client Credit Review.
11. List of Open Sales Order to Post Due Date.
12. Cheque Dishonor details with customer information and amount involved.
13. Excisable items billed without excise being charged.
14. Traded items billed with excise.
15. Dealer price charged to Non-Dealer.

## Inventory Management

1. Material Price Change Manually
2. Items Purchased But Not Used

## Cost management

1. Accounts Receivables customer Billing Review
2. Accounts Payables Payment Term Review

## Human Resource

1. Unauthorized changes in Employee Master related to payout, and Segregation of Duties.
2. Unauthorized and un-approved additions to Payroll Master.
3. Common bank account numbers with multiple employees.
4. Payroll calculations as per system and what it should be.
5. Hiring without business line requests.
6. Segregation of Duties violation as per corporate policies.
7. Clock cards/ Timesheets vs. Payroll Reports variance.
8. Unauthorized modifications to time & attendance details.
9. Attrition trend across periods and reasons analysis.
10. Performance incentive mis-match.
11. Identify payments to terminated or non-existent employees.
12. Verify commission calculations.
13. Person has applied for leave but claimed expenses on travel or any other expenses heads.
4. Compute weighted and average interest rates across any periods.
5. Calculate and sort percentage variances in accounts between periods
6. Prepare trial balances by tax groups and calculate various tax provisions
7. Print custom balance sheets, P&L statements, cash flow analyses, etc.
8. Select any journal entry for test and audit purposes from any period.
9. Speed closing with quick account reconciliations and adjustment transactions.
10. Verify feeder systems data in a consolidated ledger.
11. Confirm consistent use of ledger accounts and codes.
12. Debit – Credit Note reconciliation. Outstanding old debit memos
13. Unauthorized expenses claimed.
14. Expenses not pertaining to a person but claimed, such as Marketing Expenses claimed by Execution Officer, cross expenses of functionality.
15. Match Vendor Master with Employee Master for possible matches on various parameters, such as addresses.
16. Over the limit expenses are claimed and paid.
17. Payments made through bank accounts outside the country of operation.
18. Payments made to agents/ accountants/ consultants who have not been hired earlier.

## Finance/ Accounts

1. Analyze, select, and confirm shareholders' accounts and equity.
2. Calculate financial ratios (and changes) for sales/assets, debt/equity, etc.
3. Compare summaries by major account in any order (low-high, high-low).

