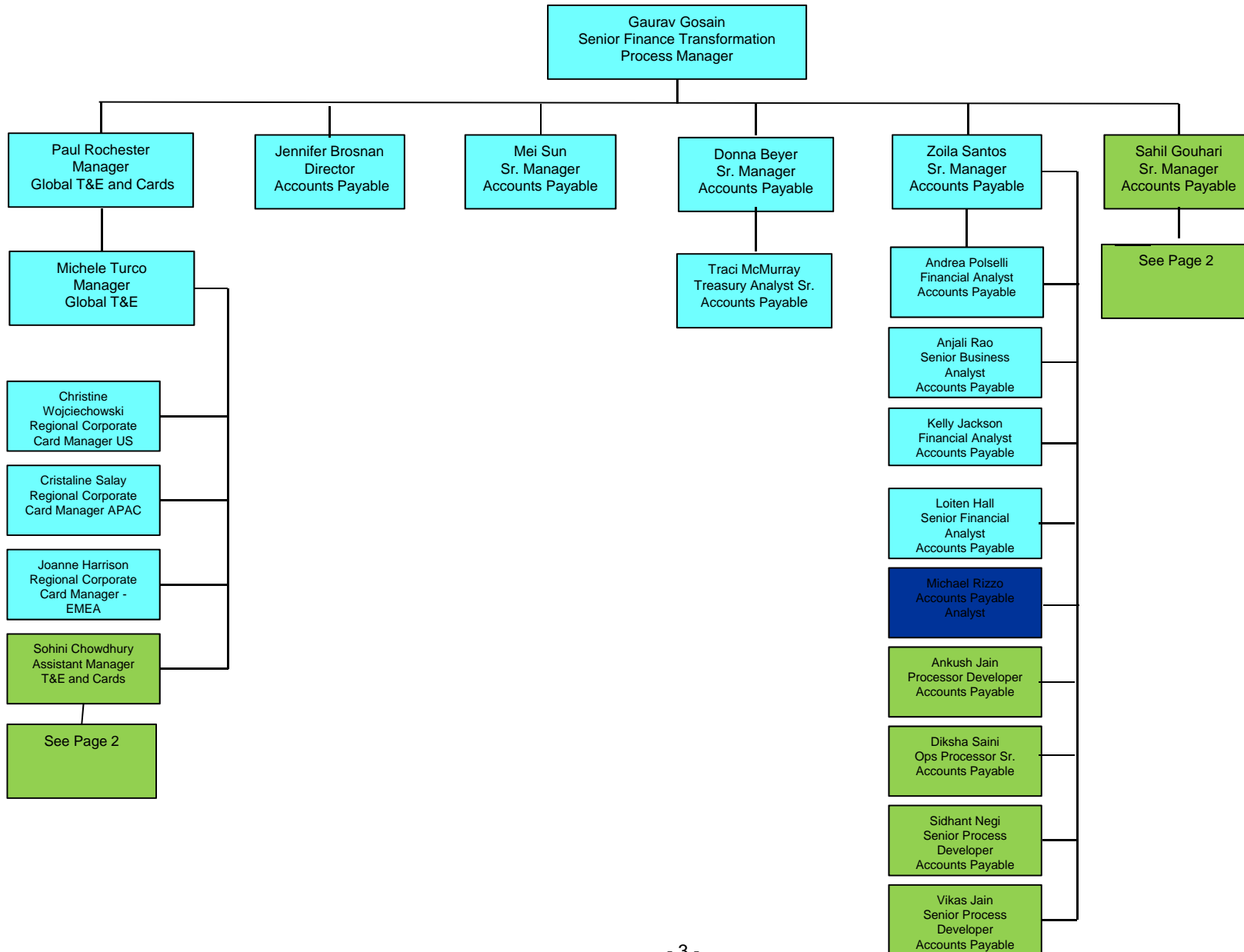
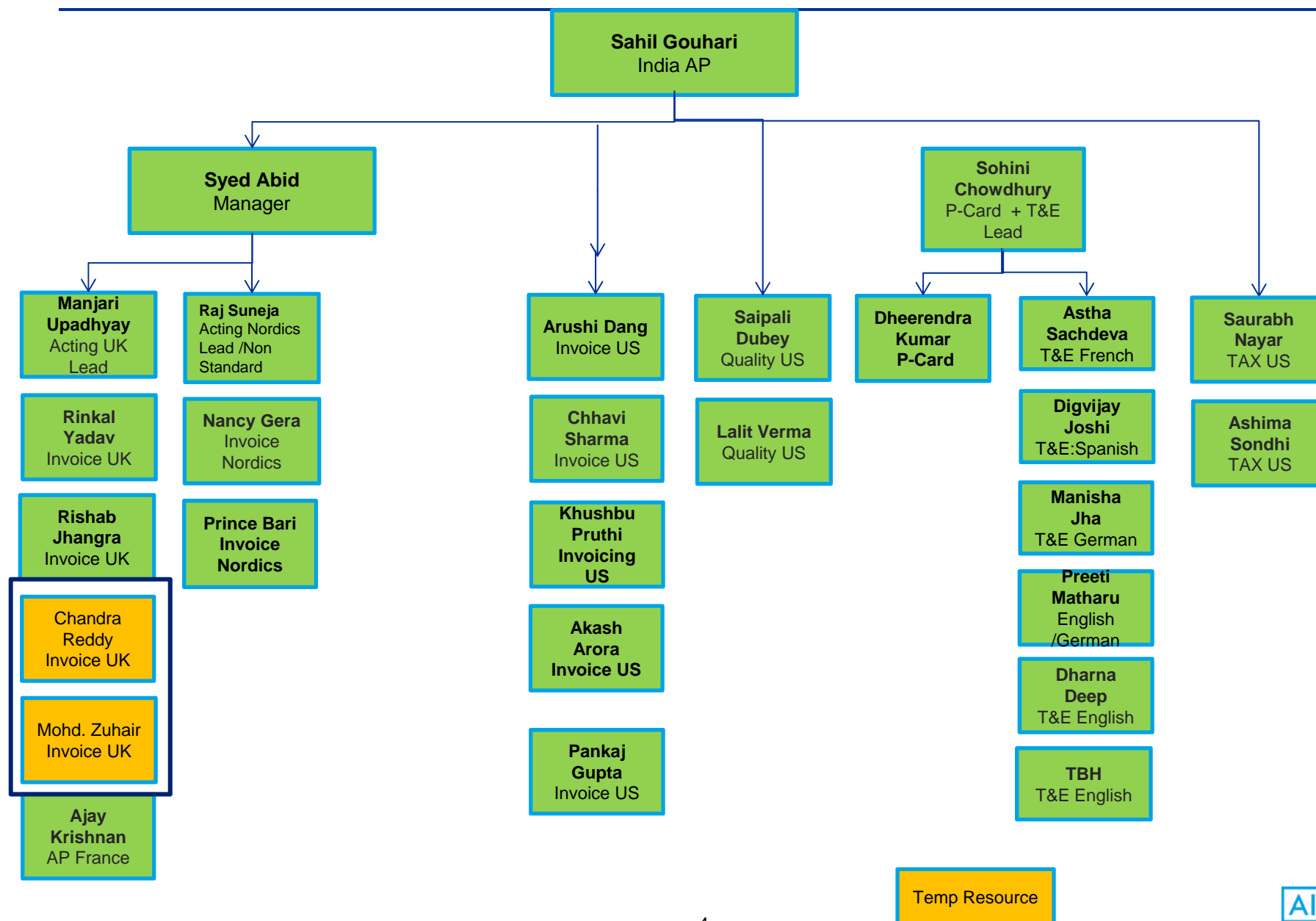


Introduction of the Team – Organization Structure Page 1



Organization Structure – Page 2



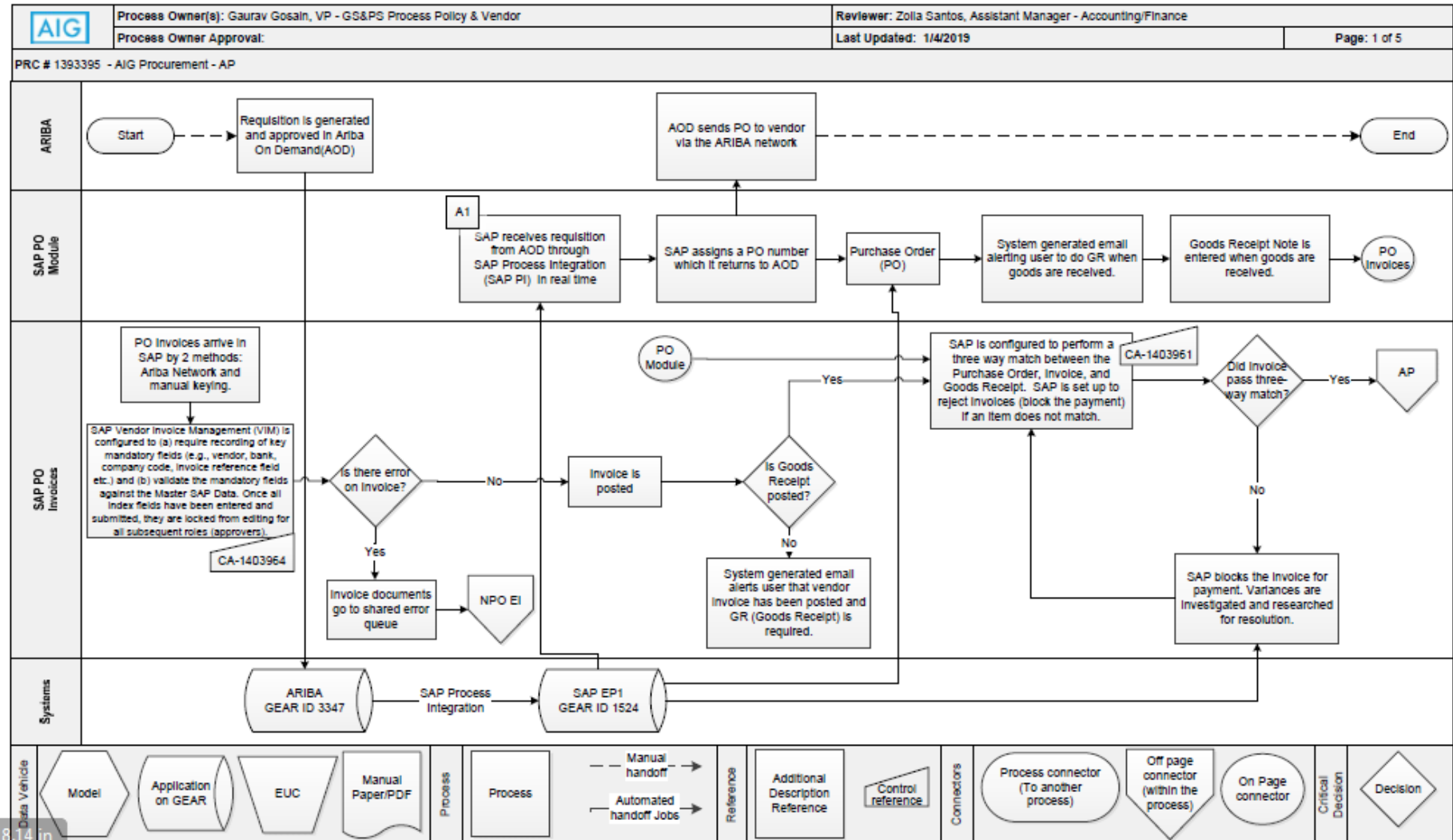
Global Accounts Payable – Process Summary

Global Accounts Payable processes invoices & payments for third party vendors and employee travel related expenses, and also facilitates journal entries via SAP EP1. Global AP serves AIG users in the US, Canada, Bermuda, Sweden, Norway, Denmark, Finland, Japan, AIGT Malaysia, AIGT Philippines, The Netherlands, Belgium, Ireland, and AIGM Ireland and England.

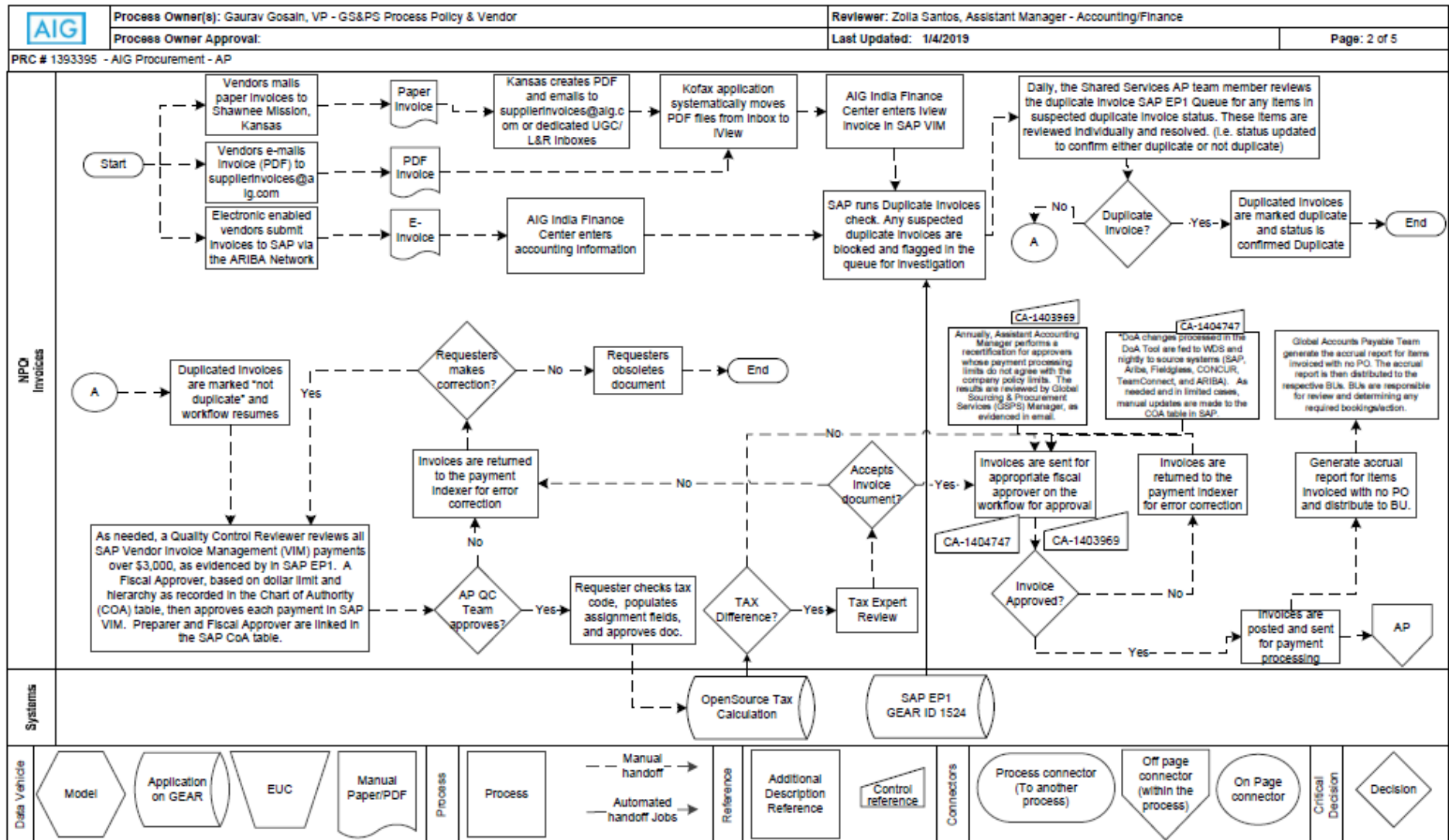
High Level Changes for 2019

- Gaurav Gosain, Sr. Finance Transformation Process Manager, currently reports to Michael Price, General Insurance Chief Operating Officer.
- SAP EP1 Open Text Archive Server was upgraded and the file system was migrated to AWS in April 2019. The Open Text Archive Server is used to store AP Invoices, vendor requests supporting documentation, and non machine journal entries supporting documentation from EP1.
- Robotic Solutions are scheduled to be implemented in Q3 for the US vendor set up and modification process and also for the US supplier invoicing process.
- In Q2 2019, a total of 5 AP roles are being transitioned to the Finance Center in India.

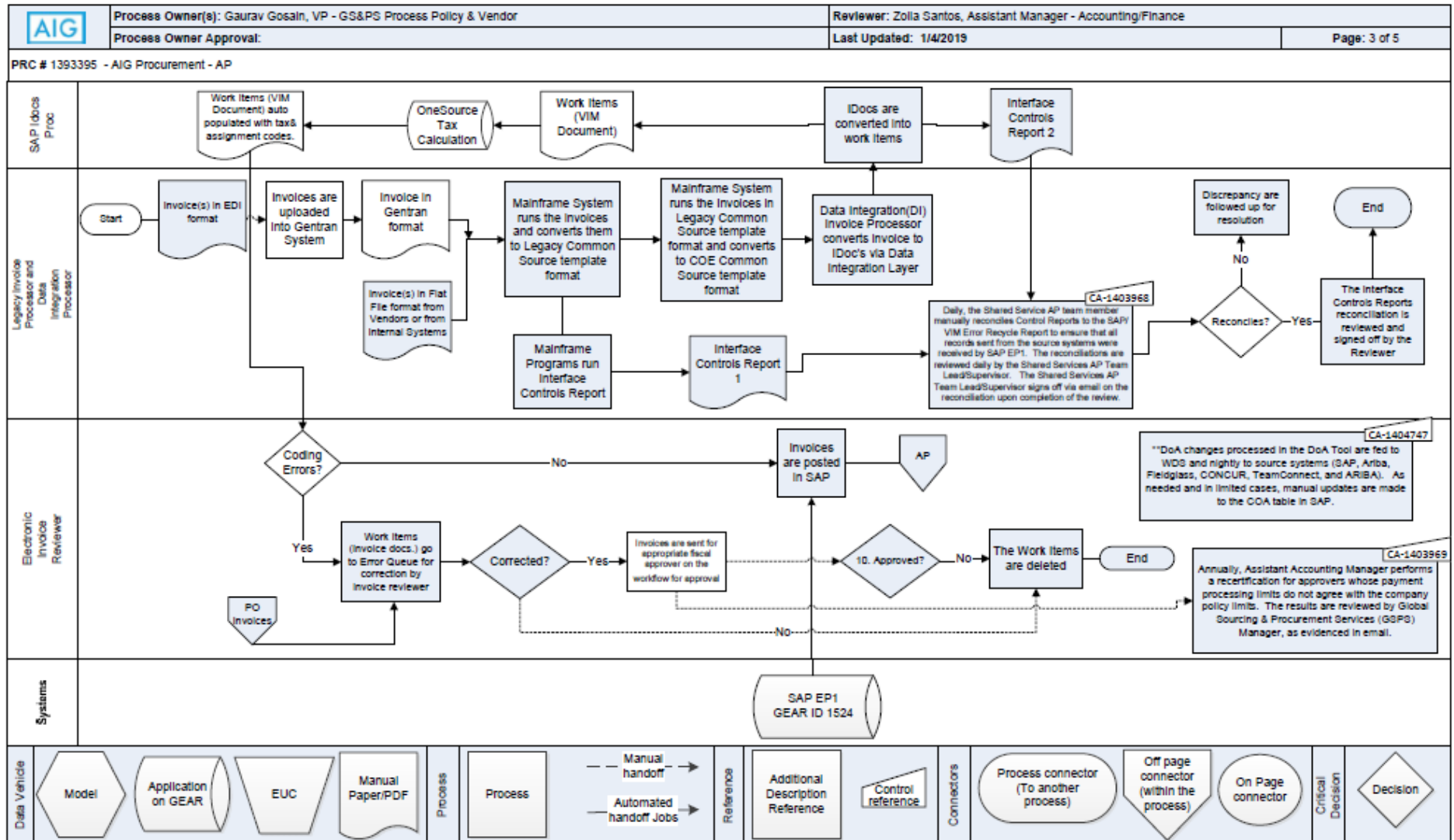
Process Flow - GSPS Invoice Processing and Payments – PO Invoices



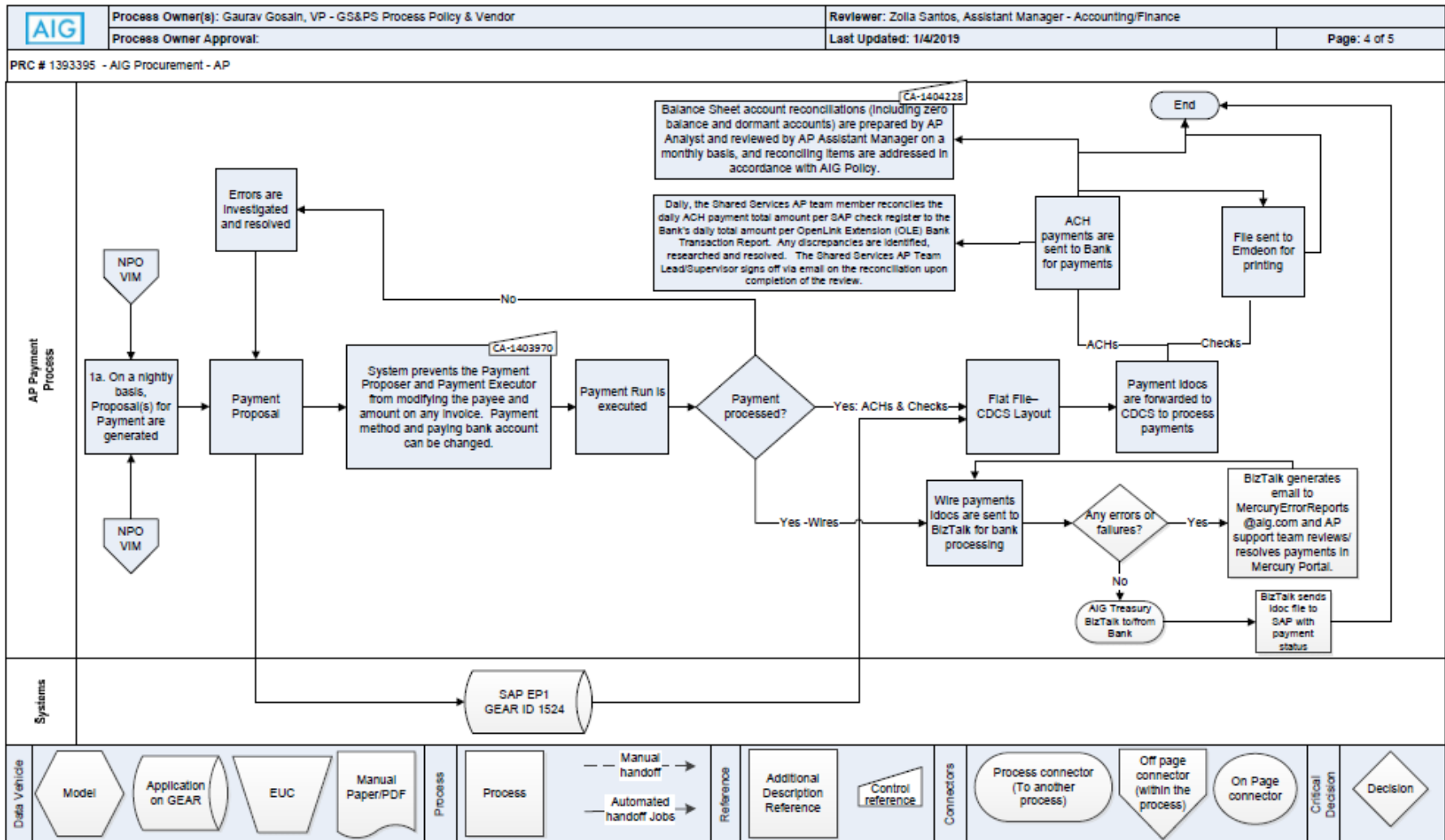
Process Flow - GSPS Invoice Processing and Payments – NPO VIM



Process Flow - GSPS Invoice Processing and Payments – NPO EI



Process Flow - GSPS Invoice Processing and Payments – AP



Controls – VIMS Interface Monitoring Reports

Control CA-1403968 (Risk – Medium, Frequency – Daily)	
Description	Additional Description
Daily, the Shared Service AP team member manually reconciles Control Reports to the SAP/VIM Error Recycle Report to ensure that all records sent from the source systems were received by SAP EP1. The reconciliations are reviewed daily by the Shared Services AP Team Lead/Supervisor. The Shared Services AP Team Lead/Supervisor signs off via email on the reconciliation upon completion of the review.	SAP Vendor Invoice Management (VIM) is a module of SAP used to create invoices, view invoice details invoices, view (approval) workflow and is used for invoice approval. Control Report displays the total value of the data received from various source systems (e.g., Concur, Iron Mountain, Field Glass) AP/VIM Error Recycle Report showing the total value processed in SAP EP1.

On 5/6/2019, Zoila Santos has verified control description for 2019.

SAP Ep1 Interface Listing – 2019 (Page 1 of 4)

SAP EP1 AP Interface Listing 2019

SCU Interface Name	Source System	Frequency	Business Contact	Source Type	Description
CONCUR	CONINV	Daily	Paul Rochester	Internal	Travel and related expenses - US
CONCUR- PH	CONPHS	Daily	Gregor T. Maroalda	Internal	Travel and related expenses Philippines AGSS
CONCUR - PH	CONPHB	Daily	Gregor T. Maroalda	Internal	Travel and related expenses Philippines AGSS BPI
CONCUR - EMEA Overlay	CONOIN	Daily	Simon Grant	Internal	Travel and related expenses EMEA Overlay
Dimension Data Bermuda Invoice	DDBINV	Daily	Bermuda	External	Wireless and Teleconferencing services. <i>Note: No activity in 2019</i> Interface is on hold per BM BU.
Dimension Data Canada Invoice	DDCINV	Daily	Canada	External	Wireless and Teleconferencing services
Dimension Data Denmark Invoice	DDDINV	Daily	Denmark	External	Wireless and Teleconferencing services
Dimension Data Finland Invoice	DDFINV	Daily	Finland	External	Wireless and Teleconferencing services
Dimension Data Norway Invoice	DDNINV	Daily	Norway	External	Wireless and Teleconferencing services
Dimension Data Philippines Invoice	DDPINV	Daily	Philippines	External	Wireless and Teleconferencing services
Dimension Data Sweden Invoice	DDSINV	Daily	Sweden	External	Wireless and Teleconferencing services

SAP Ep1 Interface Listing – 2019 (Page 2 of 4)

SAP EP1 AP Interface Listing 2019

SCU Interface Name	Source System	Frequency	Business Contact	Source Type	Description
Dimension Data - Teleloom US	DOTINV	Daily	Andrea Policelli	External	Wireless and Teleconferencing services
Dimension Data - Teleloom UK	DDUINV	Daily	UK	External	Wireless and Teleconferencing services
E&Y Tax Invoice	EYTAXA	Daily	Claire Dornak Michael Plotkin	External	Tax Invoices
Field Glass Canada	FGCINB	Daily	Nellie Velasco Sergio Jacas Tim Goode	Internal	Staff augmentation contractors as well as consulting firms whose payments associated with Statements of Work (SOWs) are being processed via Fieldglass.
Field Glass Global Instance	FGIINB	Daily	Nellie Velasco Sergio Jacas Tim Goode	Internal	Staff augmentation contractors as well as consulting firms whose payments associated with Statements of Work (SOWs) are being processed via Fieldglass.
Field Glass Overseas	FGOINB	Daily	Nellie Velasco Sergio Jacas Tim Goode	Internal	Staff augmentation contractors as well as consulting firms whose payments associated with Statements of Work (SOWs) are being processed via Fieldglass.
Iron Mountain	IMBINB	Monthly	Andrea Policelli	External	Record management costs
Lease Plan (Fleet Cars)	LPFINB	Monthly	Isabel Valente	External	Fleet car expenses
MTM (Service Awards)	MTMINB	Monthly	Andrea Policelli	External	Employee Service awards expenses

SAP Ep1 Interface Listing – 2019 (Page 3 of 4)

SAP EP1 AP Interface Listing 2019

SCU Interface Name	Source System	Frequency	Business Contact	Source Type	Description
Private Client Group (Commissions) Premier Canada	PCDINB	Monthly	Kristina Williams	Internal	Commissions payments
Private Client Group (Commissions) Canada	PCGICB	Monthly	Jessica Beckett Kumar Manish	Internal	Commissions payments
Private Client Group (Commissions) US	PCGINB	Monthly	Jessica Beckett Kumar Manish	Internal	Commissions payments
Private Client Group (Commissions) Premier US	PCGIPB	Monthly	Jessica Beckett Kumar Manish	Internal	Commissions payments
TeamConnect UK	TCOINB	Daily	Kevin Walsh	Internal	AIG's global legal technology and e-billing tool. Teamconnect's legal firm payments are processed through this SAP interface.
TeamConnect US	TMCINB	Daily	Sophia Schepitsky	Internal	AIG's global legal technology and e-billing tool. Teamconnect's legal firm payments are processed through this SAP interface.
Tririga/CREST - AGLA	TRAINB	Daily	Linda Pao	Internal	AIG Real Estate's Corporate Real Estate Strategic Technology tool for rent payments and facility Management.
Tririga/CREST	TRGINB	Daily	Linda Pao	Internal	AIG Real Estate's Corporate Real Estate Strategic Technology tool for rent payments and facility Management.
Tririga Lease/CREST	TRLINB	Daily	Linda Pao	Internal	AIG Real Estate's Corporate Real Estate Strategic Technology tool for rent payments and facility Management.
Tririga Global Property Management - Invoice Load	TRPINV	Daily	Linda Pao	Internal	AIG Real Estate's Corporate Real Estate Strategic Technology tool for rent payments and facility Management.

SAP Ep1 Interface Listing – 2019 (Page 4 of 4)

SAP EP1 AP Interface Listing 2019

SCU Interface Name	Source System	Frequency	Business Contact	Source Type	Description
United Parcel Service (UPS) - Domestic 720PE	UPSDIN	Weekly	Antonia McIntosh	External	AIG centrally billed shipping & freight costs via UPS
United Parcel Service (UPS) - International 722LS	UPSINB	Weekly	Antonia McIntosh	External	AIG centrally billed shipping & freight costs via UPS
Wallace/RR Donnelley (Business Forms)	WALINB	Monthly	Bill Coney (RRD)	External	Business forms and printing expenses
WD HSA payment to vendor	WDBHSA	BI-weekly	Nizar Keshwani Richard Yu	Internal	Payroll Finance Information
Invoice Load - WD BI weekly invoice	WDBINV	BI-weekly	Nizar Keshwani Richard Yu	Internal	Payroll Finance Information
WD HSA payment to vendor	WDWHSA	Weekly	Nizar Keshwani Richard Yu	Internal	Payroll Finance Information
Invoice Load - WD Weekly Invoice	WDWINV	Weekly	Nizar Keshwani Richard Yu	Internal	Payroll Finance Information

Example for Control CA-1403968 - VIMS Interface Monitoring Reports

Excerpts from the VIM Invoice Error Processing Report (Fieldglass) for 4/9/2019

Fieldglass - Global Instance							
#	Doc. Id	Doc Cr Dt	Reference	Vendor	Name	Amount	Source Sys Id
76	5987086	4/9/2019	CSPPI00041124	1000000344	CANON BUSINESS PROCESS (A)	9,264.95	FGIINB
77	5987093	4/9/2019	CSPPI00041125	1000006397	TATA CONSULTANCY SVCS LTD (A)	8,640.00	FGIINB
78	5987124	4/9/2019	CSPPI00041131	1000008326	ERNST & YOUNG LLP (W)	4,680.00	FGIINB
79	5987100	4/9/2019	CSPPI00041126	1000016531	SOFTWARE CONTRACT SOLUTIONS INC (A)	110,000.00	FGIINB
80	5987104	4/9/2019	CSPPI00041127	1000008326	ERNST & YOUNG LLP (W)	5,000.00	FGIINB
81	5987109	4/9/2019	CSPPI00041128	1000008326	ERNST & YOUNG LLP (W)	5,500.00	FGIINB
82	5987114	4/9/2019	CSPPI00041129	1000010684	DELOITTE TAX LLP (A)	45,000.00	FGIINB
83	5987119	4/9/2019	CSPPI00041130	1000007805	DECISION MODELING INC (A)	17,414.50	FGIINB
84	5987129	4/9/2019	CSPPI00041132	1000008326	ERNST & YOUNG LLP (W)	128,811.00	FGIINB
85	5986342	4/9/2019	CSPCD00024002	1000006393	HIREGENICS (A)	41.76	FGIINB
86	5986523	4/9/2019	CSPIN00612992	1000001705	MITCHELL MARTIN INC (A)	4,704.48	FGIINB
						722,793.84	

VJ 04.10.19

Example for Control CA-1403968 - VIMS Interface Monitoring Reports

DI Process Report (Fieldglass) for 4/9/2019

```
CHARTIS - CFP SYSTEMS
DI PROCESS REPORT - Legacy Non-PO Invoice Load

File Name: 1_FGIINB_20190409203011.dat
File Date: 2019-04-09
Process Date: 2019-04-09
-----

Input:
Input Record Count                365
Total Number Of Documents         86
Input Debit Amt                   723,368.08
Input Credit Amt                   723,368.08
Vendor Credit Amt                  722,793.84
Expense Line Debit Amt             723,368.08
Expense Line Credit Amt            574.24
Total K Amt                       722,793.84
Total S Amt                       722,793.84

Output:
Total Number Of Records           3,092
Total Debit Amt                   723,368.08
Total Credit Amt                   723,368.08
Total Number Of Documents         86
Vendor Credit Amt                  722,793.84
Expense Line Debit Amt             723,368.08
Expense Line Credit Amt            574.24
Total K Amt                       722,793.84
Total S Amt                       722,793.84

..... End of Report .....

***** Reconciliation Passed *****
Page 1

Note: Tax is derived as Credit Amount when it is a credit memo, it will be a debit
amount when it is a regular invoice.
Total Legacy Credit(Total_Input_Vendor_CR_Amt + Total_Input_ExpenseLine_CR_Amt +
Total_Input_Tax_CR_Amt) : 723368.08
DI Calculated Credit Amount(Total_Output_Vendor_CR_Amt +
Total_Output_ExpenseLine_CR_Amt + Total_Output_Tax_CR_Amt): 723368.08
Input_Credit_SUM = Output_Credit_SUM
723368.08 = 723368.08
Input Credit Amounts are Matched with Output Credit Amounts : YES

Total Legacy Debit (Total_Input_Vendor_DB_Amt + Total_Input_ExpenseLine_DB_Amt +
Total_Input_Tax_DB_Amt) : 723368.08
DI Calculated Debit Amount(Total_Output_Vendor_DB_Amt +
Total_Output_ExpenseLine_DB_Amt + Total_Output_Tax_DB_Amt): 723368.08
Input_Debit_SUM = Output_Debit_SUM
```

Example for Control CA-1403968 - VIMS Interface Monitoring Reports

Evidence of review by AP Team Lead/Supervisor

From: ☐ Suneja, Raj K
To: ☐ Jain, Vikas; ☐ Polselli, Andrea; ☐ Santos, Zoila
Cc: ☐ Syed, Abid; ☐ Gouhari, Sahil; ☐ Jain, Ankush (INDIA); ☐ Saini, Diksha
Subject: RE: Interface Balancing 04/10/2019

Sent: Wed 4/10/2019 10:13 AM

Hi Vikas,

All reviewed. Thank you.

Hi Zoila/Andrea,

- Done for (11) Daily Interface Balancing dated 04/09/2019

See link [Interface Balancing 04/10/2019](#)

Remarks: Interface **UPSDIN** amounting to \$ 39,759.87 will be reported on Thursday, April 11, 2019.

Regards,
Raj Suneja

From: Jain, Vikas
Sent: Wednesday, April 10, 2019 12:57 PM
To: Suneja, Raj K
Cc: Syed, Abid; Gouhari, Sahil; Jain, Ankush (INDIA); Saini, Diksha
Subject: Interface Balancing 04/10/2019

Hi,

This is for your review.

- Done for (11) Daily Interface Balancing dated 04/09/2019

See link [Interface Balancing 04/10/2019](#)

Remarks: Interface **UPSDIN** amounting to \$ 39,759.87 will be reported on Thursday, April 11, 2019.

Regards,
Vikas Jain

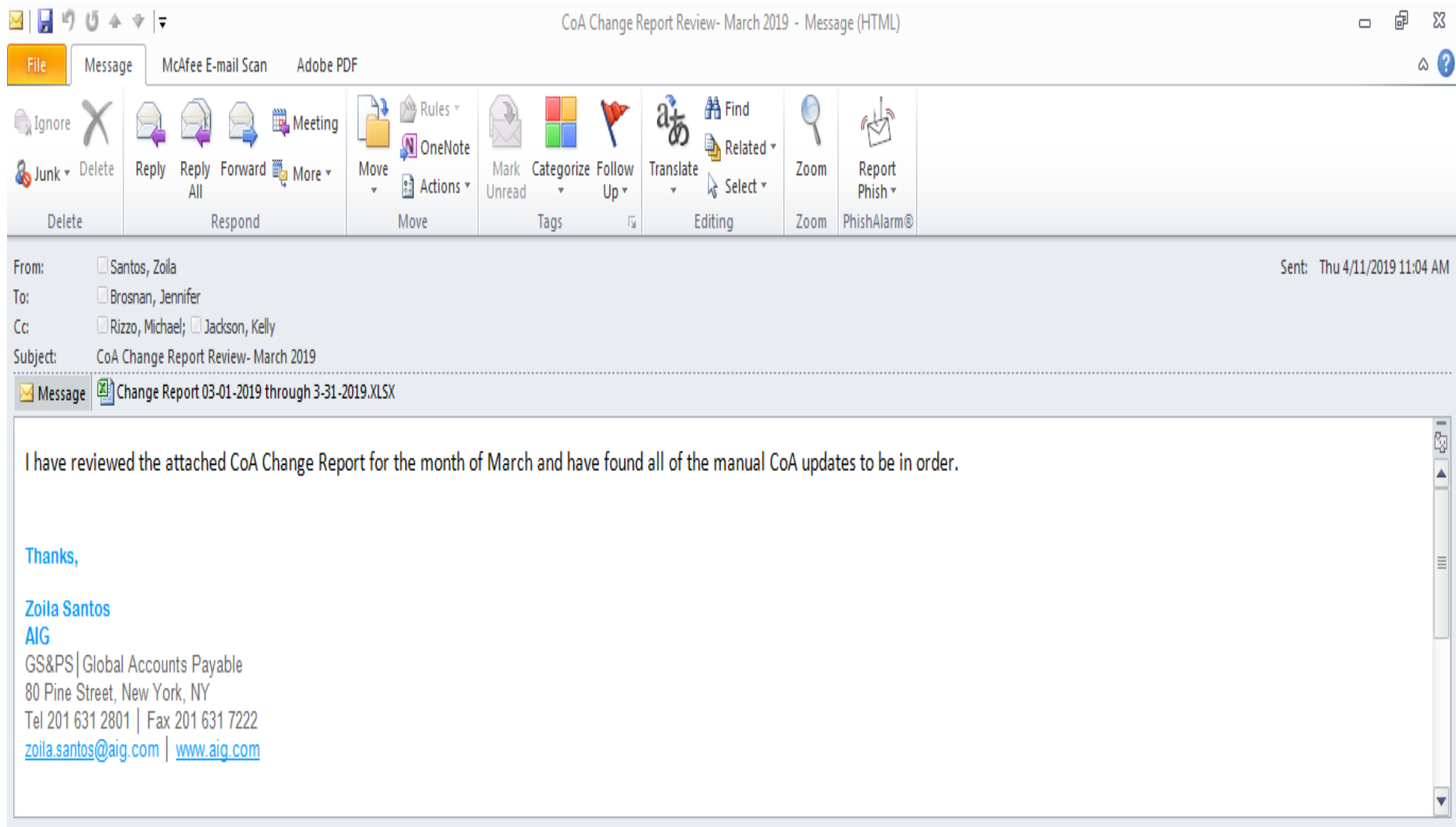
Controls – COA Change Report

Control CA-1404747 (Risk – Low, Frequency – Monthly)	
Description	Additional Description
DoA changes processed in the DoA Tool are fed to WDS and nightly to SAP-EP1. As needed and in limited cases, manual updates are made to the COA table in SAP Authority (COA) is a table in SAP, which indicates GOE dollar limit. EP1. Monthly, GSPS Assistant Director or Assistant Manager reviews COA change report to the supporting documentation.	Business Units submit fiscal limit request/changes using the DoA tool. Chart of

On 5/6/2019, Zoila Santos verified that the above control description have not changed for 2019.

Example for Control CA-1404747 – Manual Changes to COA

Assistant Manager - GSPS reviewed manual updates made to COA for March 2019 and evidenced the same via email



Example for Control CA-1404747 – COA Change Report

Excerpts from COA Change Report for March 2019

Object value	First name	Last name	Date	Time	Short Description	Field Name	Short Description	Old value	New value	Change ID
	Kelly	Jackson	3/17/2019	11:14:36 AM	Optum User Mapping Object	DELETED	Deleted	X		U
	Kelly	Jackson	3/21/2019	11:33:51 PM	Optum User Mapping Object	FIRSTNAME	First Name	JENNIFER	JENNIFER	U
	Kelly	Jackson	3/21/2019	11:33:51 PM	Optum User Mapping Object	STATUS_DATE	Status Date	06/14/24	00000000	U
	Kelly	Jackson	3/21/2019	11:33:51 PM	Optum User Mapping Object	LASTNAME	Last Name	JENNIFER.SCHWARTZ1@AIG.COM	SCHWARTZ	U
	Kelly	Jackson	3/21/2019	11:33:51 PM	Optum User Mapping Object	EPS_USER_ID	SAP Portal User ID	1412466	1412466	U
	Kelly	Jackson	3/21/2019	11:33:51 PM	Optum User Mapping Object	DELETED	Deleted	1	X	U
	Kelly	Jackson	3/21/2019	11:33:51 PM	Optum User Mapping Object	SAP_EMPLOYEE_ID	Personal Number	00000000	00000000	U
AACHITLEY		Autosys	3/29/2019	11:17:48 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	CATHERINE.HAYES	JUDIAHLBRAND	U
AAKASHKUMAR AGARWAL		Autosys	3/12/2019	11:22:36 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	JEFFREY.FERRETTI	WILLIAM.GENTZLINGER	U
AAKASHVASANTRAO.DESHMUKH		Autosys	3/13/2019	11:15:59 AM	Optum User Mapping Object	DELETED	Deleted	X	X	U
AAKRITI JHA		Autosys	3/4/2019	12:21:39 PM	Optum User Mapping Object	DELETED	Deleted	X	X	U
AAKRITI.SANGHI		Autosys	3/3/2019	12:16:57 PM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	HARDEEPSINGH.CHADHA	HARINDER.GULATI	U
AAMNA ALMDHREZI		Autosys	3/17/2019	12:23:15 PM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	ALEXANDER.BLOM	JAMES.HEBERT	U
AANDERSON		Autosys	3/3/2019	12:15:29 PM	Optum User Mapping Object	DELETED	Deleted	X	X	U
AARON GARDEN	Kelly	Jackson	3/11/2019	12:02:57 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	TOM.BOLT	RASMUS.NYGARD	U
AARON GARDEN		Autosys	3/17/2019	12:23:15 PM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	RASMUS.NYGARD	TOM.BOLT	U
AARON DEHAVEN		Autosys	3/27/2019	11:18:07 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	ANDREW.PICCOLLO	GREG.HOOD	U
AARON DEROSIER		Autosys	3/11/2019	11:21:07 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	KARL.WESTBERG	DEEPAK.SACHANI	U
AARON GEIGER		Autosys	3/13/2019	11:15:59 AM	Optum User Mapping Object	DELETED	Deleted	X	X	U
AARON MONTRREAL		Autosys	3/16/2019	12:08:15 PM	Optum User Mapping Object	DELETED	Deleted	X	X	U
AARON MOORTHY		Autosys	3/6/2019	12:24:20 PM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	AMANDA.PWEE	ARVIN.SINGH	U
AARTHE.SEOHARI		Autosys	3/22/2019	11:14:18 AM	Optum User Mapping Object	FIRSTNAME	First Name		AARTHE	U
AARTHE.SEOHARI		Autosys	3/22/2019	11:14:18 AM	Optum User Mapping Object	LASTNAME	Last Name		SEOHARI	U
AARTHE.SEOHARI		Autosys	3/22/2019	11:14:18 AM	Optum User Mapping Object	EPS_USER_ID	SAP Portal User ID		1495292	U
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	SARMARKED_FUND	Document Number for earmarked Funds			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	INTERNAL_ORDER	Order Number			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	FUND_CENTER	Funds Center			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	PLANT	Plant			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	NETWORK_NO	Network Number for Account Assignment			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	CURRENCY	Currency Key			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	KOSTL	Cost Center			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	BUSINESS_AREA	Business Area			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	WBS_ELEMENT	Work Breakdown Structure Element (WBS Element)			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	PROFIT_CENTER	Profit Center			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	ACTIVITY_TYPE	Activity Type			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	EXPENSE_TYPE	Invoice Approval Expense Type			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	APPROVAL_LIMIT	Amount in Document Currency	0.00		E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	REAL_ESTATE_CO	Real Estate Contract Number			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	ASSIGNMENT	Assignment Number			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	BUKRS	Company Code			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA	GL_ACCT	GL Account Number			E
AARTHE.SEOHARI		Autosys	3/22/2019	11:30:21 AM	Approval COA					I
AASHISH SINGH		Autosys	3/11/2019	11:21:07 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	ROBERT.HAWLEY	SKOZMAN	U
AATHIRAI MAHENDRAN		Autosys	3/12/2019	11:22:36 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	SAUSHAGYA.TRIPATHY	SMENON	U
AATHIRAI MAHENDRAN		Autosys	3/15/2019	11:25:42 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	SMENON	NARAYANAN.SANKARAN	U
ABBY CARROGAN		Autosys	3/2/2019	12:32:46 PM	Optum User Mapping Object	DELETED	Deleted	X	X	U
ABDUL FASHIHEEM		Autosys	3/22/2019	11:30:21 AM	Approval COA	MANAGER_ID	Open Text User Mapping Object ID	MICHAEL.CONRAD	MCONRAD	U
ABDUL RAUF		Autosys	3/14/2019	11:14:14 AM	Optum User Mapping Object	FIRSTNAME	First Name		ABDUL	U
ABDUL RAUF		Autosys	3/14/2019	11:14:14 AM	Optum User Mapping Object	LASTNAME	Last Name		RAUF	U
ABDUL RAUF		Autosys	3/14/2019	11:14:14 AM	Optum User Mapping Object	EPS_USER_ID	SAP Portal User ID		1495172	U
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	CURRENCY	Currency Key			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	PLANT	Plant			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	KOSTL	Cost Center			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	INTERNAL_ORDER	Order Number			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	EXPENSE_TYPE	Invoice Approval Expense Type			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	BUSINESS_AREA	Business Area			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	REAL_ESTATE_CO	Real Estate Contract Number			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	ASSIGNMENT	Assignment Number			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	ACTIVITY_TYPE	Activity Type			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	WBS_ELEMENT	Work Breakdown Structure Element (WBS Element)			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	APPROVAL_LIMIT	Amount in Document Currency	0.00		E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	SARMARKED_FUND	Document Number for earmarked Funds			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	BUKRS	Company Code			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	GL_ACCT	GL Account Number			E
ABDUL RAUF		Autosys	3/14/2019	11:15:25 AM	Approval COA	FUND_CENTER	Funds Center			E

Example for Control CA-1404747 – COA Change Report

Excerpts from COA Change Report for March 2019 – Sample Change Selected by FCU

Object value	First name	Last name	Date	Time	Transaction Code	Short Description	Field Name	Short Description	Old value	New value	Change ID
ALEXANDER.BAUGH	Kelly	Jackson	3/21/2019	11:40:45 PM	/OPT/VIM_7CX1	Approval COA	APPROVAL_LIMIT	Amount in Document Currency	1,000,000.00 USD		E
SAEKI.SATOSHI	Kelly	Jackson	3/11/2019	12:02:57 AM	/OPT/VIM_7CX1	Approval COA	APPROVAL_LIMIT	Amount in Document Currency	25,000.00 USD		E

Example for Control CA-1404747 - COA Change Report

Supporting Documentation for Sample Change Selected by FCU

Follow up. Start by Wednesday, May 01, 2019. Due by Wednesday, May 01, 2019.
You forwarded this message on 5/2/2019 12:57 PM.
This message was sent with High importance.

From: Jackson, Kelly
To: Rizzo, Michael; Hall, Loiten; Distribution FP&A
Cc: Usmani, Khurrum; Rana, Charu; Santos, Zolla
Subject: RE: AJG 2018 FY Supplemental Commission Payment

Sent: Thu 3/21/2019 8:45 PM

Hi All

This has been corrected. Please let me know if there are any issues.

User Mapping Object ID	Counter	Crcy	Amount	Expense Ty	Company Co	Cost Cente
ALEXANDER.BAUGH	1	USD	5,000,000.00	*	*	*

Thanks
Kelly Jackson
AIG
Global Accounts Payable
Tel: 336-420-2918
kelly.jackson2@aig.com

From: Rizzo, Michael
Sent: Thursday, March 21, 2019 10:16 AM
To: Hall, Loiten; Distribution FP&A
Cc: Usmani, Khurrum; Rana, Charu; Santos, Zolla; Jackson, Kelly
Subject: RE: AJG 2018 FY Supplemental Commission Payment

Loiten,
It is because Lex has a second column with \$1M approval limit. I will need to go in and manually remove. I will let you know once complete.

Approver COA View

User Mapping Object ID	Counter	Crcy	Amount	Expense Ty	Company Co	Cost Cente
ALEXANDER.BAUGH	1	USD	5,000,000.00	*	*	*
ALEXANDER.BAUGH	2	USD	1,000,000.00	ST	*	*

Michael A. Rizzo
AIG
AIG Accounts Payable
100 Connell Drive - 1st Floor West, Berkeley Heights, NJ 07922
Tel: 201 631 4722
michael.rizzo@aig.com

Refer to the email supporting documentation :-



Email Supporting
Documentation

Controls – Blackline Reconciliations

Control CA-1404228 (Risk – Medium, Frequency – Monthly)	
Description	Additional Description
Monthly, Global Accounts Payable (A/P) staff review open payable balances and certain related general ledger accounts for company 248. SAP EP1 activity is uploaded to Blackline and imported to an Excel file. A/P staff work to resolve items over 45 days. Once all work is done the completed the Excel file is uploaded to Blackline and manager review is evidenced by sign-off in Blackline.	SAP EP1 is the A/P module in SAP used by Global Accounts Payables. The Blackline tool is the automated tool used for general account reconciliation. Research and resolution of A/P accounts cover for company 248: 1. A/P Vendor Account (1 account) aging outstanding payable as of month end. Research is performed for payables over 45 days. 2. Vendor Discount (1 account) - Invoice is processed and there's a discount (automatically set up asset). If the discount is missed then there is an expense charged to the business unit. Research is performed for items over 45 days.

On 5/6/2019, Zoila Santos has verified the control description for 2019.

Example for Control CA-1404228 - Blackline Reconciliations

Global Accounts Payable - Blackline Reconciliations for March 2019

BLACKLINE

Products

System

Create

3/31/2019

Approver

PP

Reconciliations

5

None (Default)

Create a filter (i.e. GL balance > 2,000)

TEAM	ENTITY	ACCOUNT	LINE#	VIEW	TRADING PARTNE	PROFIT CENT...	DESCRIPTION	CNCY.	GL BALANCE	UNIDEN
<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
PCA - GLOB...	0248-PARENT	1700400500	A274210	US GAAP			IHC Receivables - Payables	USD	591,921.07	
PCA - GLOB...	0248-PARENT	1700400520	A274210	US GAAP			IHC Offset Account	USD	(591,921.07)	
PCA - GLOB...	0248-PARENT	1703008000	A274320	US GAAP			Other Assets - Vendor Discount...	USD	10,386.91	
PCA - GLOB...	0248-PARENT	2700300500	A458010	US GAAP			Accounts Payable-Vendors	USD	(43,530,600.75)	
PCA - GLOB...	0248-PARENT	2700300700	A458010	US GAAP			Accounts Payable-Goods-Invoic...	USD	0.00	

Example for Control CA-1404228 - Blackline Reconciliations

Blackline Reconciliation for March 2019 – GL# 1703008000 – Vendor Discount Clearing

From: BlackLine Systems <alerts@blacklineondemand.com>
To: Purushothaman, Pooja
Cc:
Subject: [EXTERNAL] 0248-PARENT-1703008000-A274320-US GAAP-- Other Assets - Vendor Discount - Clearing
Message 1703008000 Vendor Discount Clearinf SAP.XLSX

Sent: Tue 4/30/2019 3:11 PM

This message is from an external sender; be cautious with links and attachments.

Reconciliation
0248-PARENT-1703008000-A274320-US GAAP-- Other Assets - Vendor Discount - Clearing

As of 3/31/2019

Rate USD - USD : 1	USD	USD
*Balance per Subledger	10,386.91	10,386.91
Currently, there are no open Subledger items for this reconciliation.		
Currently, there are no open supporting items for this reconciliation.		
0.00% Unidentified Difference	0.00	0.00
GL Balance	10,386.91	10,386.91

Comments

Date	Submitted By	Comments
1/9/2014	Kraus, Paul	Accounts Payable Clearing GL for Vendor Discounts - vendor discount is setup upon receipt of invoice, cleared upon payment to vendor. If discount is lost, entry is posted to GL 6700106000 Discount Lost GL on Parent.

Supporting Documents

Date	Submitted By	Document Name	Description/Comment
4/12/2019	Batra, Pallavi	1703008000 Vendor Discount Clearinf SAP.XLSX	1703008000 Vendor Discount Clearinf SAP.XLSX

Account Type Asset
Template Subledger Match
Certification Checklist

Key Account	Yes
Acct. Currency USD	Yes
Zero Balance	Yes

Template Reference Other Assets
Monetary
Risk High
Team Assignment PCA - GLOBAL AP
Expected Completion 0 Hours and 0 Minutes
Activity in Period Yes

Certification Threshold Amount / Percent 1000.00 And 0.0000%
Auto-Certify Exempt No
Auto-Certification 1,000.00
Threshold Amount

Certification dates are displayed in (UTC-08:00) Pacific Time (US & Canada)

Assigned To	Certification Checklist Template	Certified By	Certification Date
Batra, Pallavi		Batra, Pallavi	4/12/2019
Purushothaman, Pooja		Purushothaman, Pooja	4/16/2019

Preparer (Monthly) Batra, Pallavi
Approver (Monthly) Purushothaman, Pooja
Account Reviewer NO, AR-REQUIRED
Account Owner Santos, Zoila
Email Next Person in Workflow After Certification: No
Exclude From Auto-Grouping: No

Account Description
Accounts Payable Clearing GL for Vendor Discounts - vendor discount is setup upon receipt of invoice, cleared upon payment to vendor. If discount is lost, entry is posted to GL 6700106000 Discount Lost GL on Parent.

Reconciliation Procedure
Download GL activity from SAP using T-code FEL3N at month end - balance in this SAP report should equal balance in Parent GL. Analysis kept in an excel spreadsheet which is attached in Blackline. Aged items older than 45 days / \$50k to be researched immediately.
Currently, there are no summary items for this reconciliation.

Example for Control CA-1404228 - Blackline Reconciliations

Blackline Reconciliation for March 2019 - Supporting Documentation - GL# 1703008000 – Vendor Discount Clearing Vendor Discount Clearing SAP Download 3_31_2019

G/L Account	Document Type	Document Number	Document Date	Posting Key	Posting Date	Cost Center	Amount In local currency	Local Currency	Document Header Text
1703008000	KN	500145981	3/18/2019	40	3/18/2019		58.80	USD	FGIINB03182019203011
1703008000	KN	500151247	3/19/2019	40	3/20/2019		924.00	USD	FGIINB03192019203011
1703008000	KN	500151910	3/18/2019	40	3/20/2019		374.64	USD	FGIINB03202019203010
1703008000	KN	500151911	3/18/2019	40	3/20/2019		58.80	USD	FGIINB03202019203010
1703008000	KN	500151998	3/18/2019	40	3/21/2019		374.64	USD	FGIINB03202019203010
1703008000	KN	500151999	3/18/2019	40	3/21/2019		816.26	USD	FGIINB03202019203010
1703008000	KN	500152247	3/18/2019	40	3/21/2019		816.26	USD	FGIINB03202019203010
1703008000	KN	500156670	3/21/2019	40	3/21/2019		1,137.28	USD	FGIINB03212019203011
1703008000	KN	500159198	3/22/2019	40	3/25/2019		2,250.00	USD	FGIINB03222019203009
1703008000	KN	500159199	3/22/2019	40	3/25/2019		161.28	USD	FGIINB03222019203009
1703008000	KN	500159201	3/22/2019	40	3/25/2019		161.28	USD	FGIINB03222019203009
1703008000	KN	500159400	3/22/2019	40	3/25/2019		2,250.00	USD	FGIINB03222019203009
1703008000	KN	500163682	3/19/2019	40	3/25/2019		552.80	USD	FGIINB03252019203009
1703008000	KN	500169559	3/28/2019	40	3/28/2019		274.95	USD	FGIINB03282019203010
1703008000	KN	500169764	3/28/2019	40	3/28/2019		46.24	USD	FGIINB03282019203010
1703008000	KN	500169765	3/28/2019	40	3/28/2019		24.00	USD	FGIINB03282019203010
1703008000	KN	500170028	3/28/2019	40	3/29/2019		51.48	USD	FGIINB03282019203010
1703008000	KN	500170029	3/28/2019	40	3/29/2019		51.48	USD	FGIINB03282019203010
1703008000	KN	500170872	3/28/2019	40	3/29/2019		2.72	USD	FGIINB03292019203010
Trading Partner							10,386.91	USD	
							10,386.91	USD	

Open over 30 days
March 2019 0-30 Days

10,386.91

Total as of 03/31/2019

10,386.91

Example for Control CA-1404228 - Blackline Reconciliations

Blackline Reconciliation for March 2019 – GL# 2700300500 – AP vendor

From: BlackLine Systems <alerts@blacklineondemand.com> Sent: Tue 4/30/2019 3:12 PM
 To: Purushothaman, Pooja
 Cc:
 Subject: [EXTERNAL] 0248-PARENT-2700300500-A458010-US GAAP-- Accounts Payable-Vendors

Message AP VendorOver45Days 03_31_2019.xlsx AP Vendor 03_31_2019.xlsx

Reconciliation

0248-PARENT-2700300500-A458010-US GAAP-- Accounts Payable-Vendors

As of 3/31/2019

Rate USD : USD : 1 USD USD

*Balance per Subledger (43,530,600.75) (43,530,600.75)

Currently, there are no open Subledger Items for this reconciliation.

Currently, there are no open supporting items for this reconciliation.

0.00% Unidentified Difference 0.00 0.00

GL Balance (43,530,600.75) (43,530,600.75)

Comments

Date	Submitted By	Comments
10/12/2012	Kraus, Paul	Accounts Payable Clearing GL for Vendors - Vendor Payable is setup upon receipt of invoice, cleared upon payment to vendor. GL account activity is dynamic - as feeds come into AP, payable will increase until payment run is processed.

Supporting Documents

Date	Submitted By	Document Name	Description/Comment
4/12/2019	Batra, Pallavi	AP VendorOver45Days 03_31_2019.xlsx	AP VendorOver45Days 03_31_2019.xlsx
4/12/2019	Batra, Pallavi	AP Vendor 03_31_2019.xlsx	AP Vendor 03_31_2019.xlsx

Account Type Liability Key Account Yes

Template Subledger Match Acct. Currency USD

Certification Checklist Template Zero Balance Yes

Account Account

Reference Accounts Payable-OtherAlternate Currency USD

Risk High

Team Assignment PCA - GLOBAL AP

Expected Completion 0 Hours and 0 Minutes

Activity in Period Yes

Certification Threshold Auto-Certification 1,000.00

Amount / Percent 1000.00 And 0.0000% Threshold Amount

Auto-Certify Exempt No

Certification dates are displayed in (UTC-08:00) Pacific Time (US & Canada)

Assigned To	Certification Checklist Template	Certified By	Certification Date
Preparer (Monthly)	Batra, Pallavi	Batra, Pallavi	4/12/2019
Approver (Monthly)	Purushothaman, Pooja	Purushothaman, Pooja	4/16/2019

Account Reviewer NO, AR-REQUIRED

Account Owner Santos, Zoila

Email Next Person in Workflow After Certification: No

Exclude From Auto-Grouping: No

Account Description

Accounts Payable Clearing GL for Vendors - Vendor Payable is setup upon receipt of invoice, cleared upon payment to vendor. GL account is dynamic - as feeds come into AP, payable will increase until payment run is processed.

Reconciliation Procedure

Download vendor sub-ledger activity from SAP using T-code FBL1N at month end - balance of open SAP vendor items should tie to GL balance in AP Vendors GL. Analysis for aged items is kept in an excel spreadsheet "Open items over 45 days" which is attached in Blackline. Aged items older than 45 days / \$50k to be researched immediately.

Currently, there are no summary items for this reconciliation.

Example for Control CA-1404228 - Blackline Reconciliations

Blackline Reconciliation for March 2019 – Supporting Documentation – GL# 2700300500 – AP vendor

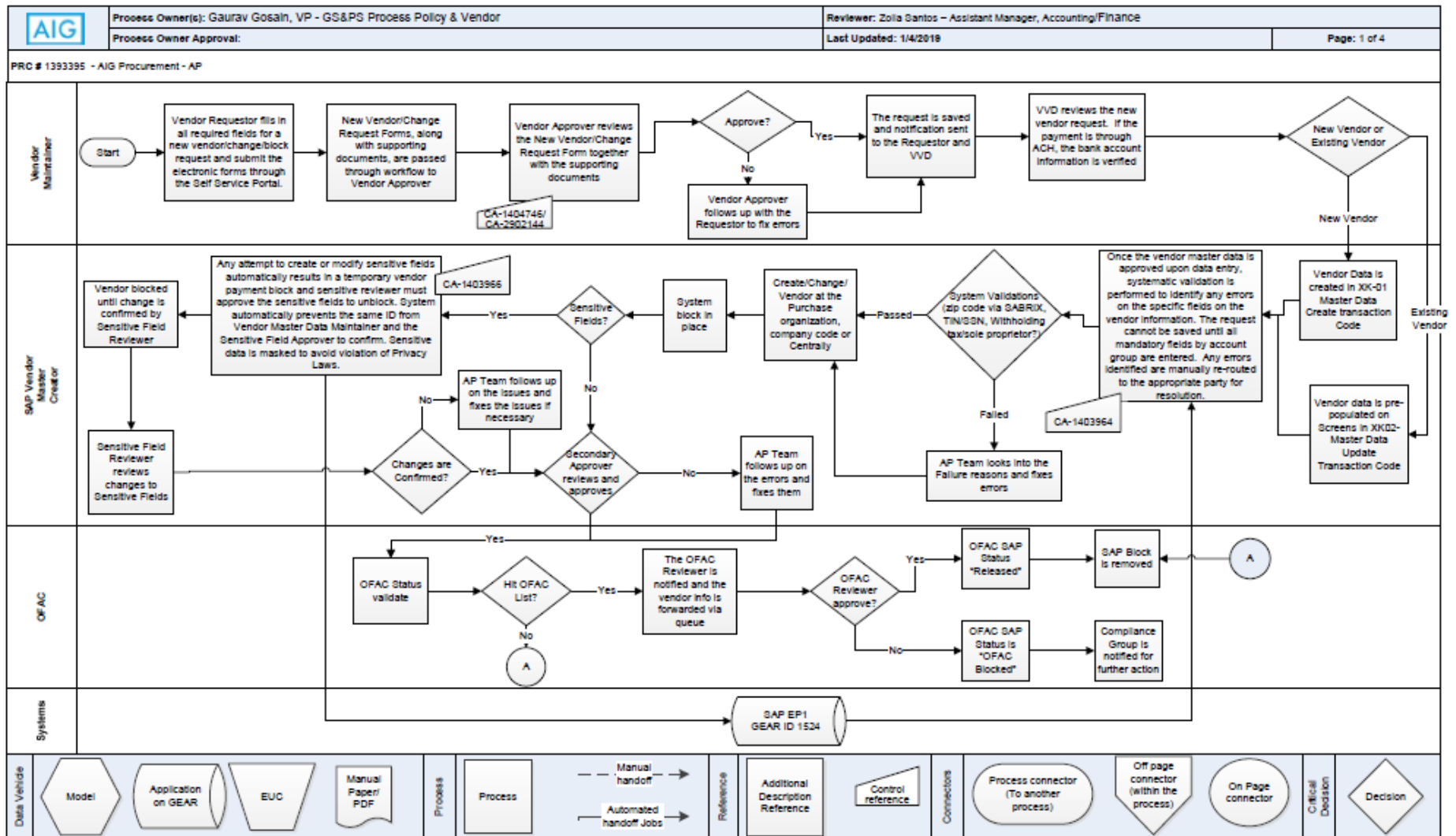
AP Vendor FBL1N 03_31_19

Document Number	Document Type	Document Date	Posting Date	Entry Date	Local Currency	Amount in local currency	Document currency	Amount in doc. curr.	Text	Vendor	Vendor Name	Document Header Text
500168634	KN	3/18/2019	3/21/2019	3/27/2019	USD	-	5,000.00	USD	-	5,000.00	1000016394 JONES LANG LASALLE AMERICAS IN	SIN033308
500137578	KN	2/27/2019	3/12/2019	3/13/2019	USD	-	145.86	USD	-	145.86	1000016409 GALLAGHER RECORDS MANAGEMENT (ARIBA_ASN
500137691	KN	3/1/2019	3/12/2019	3/13/2019	USD	-	103.95	USD	-	103.95	1000016409 GALLAGHER RECORDS MANAGEMENT (ARIBA_ASN
500170722	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	4,372.20	USD	-	4,372.20	*FEBRUAR E01445036 Owczarek,Konstanty	CONINVO3292019190453
500170725	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	1,230.86	USD	-	1,230.86	*FEB E01449183 Sivieri,Nicole	CONINVO3292019190453
500170876	KN	3/21/2019	3/30/2019	3/30/2019	USD	-	656.56	USD	-	656.56	*FEB 21-M E01451177 Bolduc,Glen	CONINVO3292019190453
500170878	KN	3/21/2019	3/30/2019	3/30/2019	USD	-	1,905.19	USD	-	1,905.19	*FEB 21-M E01451177 Bolduc,Glen	CONINVO3292019190453
500170882	KN	3/27/2019	3/30/2019	3/30/2019	USD	-	2,174.45	USD	-	2,174.45	*EXPENSE E03251014 Breidenbach,Andrew	CONINVO3292019190453
500171054	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	1,775.51	USD	-	1,775.51	*HOUSTON E03251189 Newitt,Mary	CONINVO3292019190453
500171048	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	4,830.05	USD	-	4,830.05	*CAV MAR E04162578 VELEZ RIVERA,CARMEN	CONINVO3292019190453
500170721	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	895.50	USD	-	895.50	*SCRUM TIE05024827 Crowe,Lyndon	CONINVO3292019190453
1700002011	ZG	3/25/2019	3/25/2019	3/26/2019	USD	-	104.55	USD	-	104.55	E05027868 Ransdell,Ryan	
500171052	KN	3/27/2019	3/30/2019	3/30/2019	USD	-	739.54	USD	-	739.54	*WEEK-EN E05033773 Fahy,James	CONINVO3292019190453
500170880	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	2,290.81	USD	-	2,290.81	*3.14.19 R E05035519 Cosmano,Patrick	CONINVO3292019190453
500170723	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	1,550.23	USD	-	1,550.23	*ICI CONF E05036326 Bressler,Gregory	CONINVO3292019190453
500171053	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	20.00	USD	-	20.00	*ICI CONF E05036326 Bressler,Gregory	CONINVO3292019190453
500170881	KN	3/25/2019	3/30/2019	3/30/2019	USD	-	9.60	USD	-	9.60	*PILOTTIF E05047763 Vijaya Gopal,Mohan	CONINVO3292019190453
500171055	KN	3/25/2019	3/30/2019	3/30/2019	USD	-	1,317.68	USD	-	1,317.68	*PILOTTIF E05047763 Vijaya Gopal,Mohan	CONINVO3292019190453
500170718	KN	3/25/2019	3/30/2019	3/30/2019	USD	-	1,550.22	USD	-	1,550.22	*NY CONST E05251136 Swanson,John	CONINVO3292019190453
500170877	KN	3/26/2019	3/30/2019	3/30/2019	USD	-	1,131.76	USD	-	1,131.76	*AA LEGAL E05257361 Brogan,Noreen	CONINVO3292019190453
500171049	KN	3/27/2019	3/30/2019	3/30/2019	USD	-	2,614.11	USD	-	2,614.11	*CFA EXAM E05277282 RAYGOZA,CRISTIAN	CONINVO3292019190453
500170720	KN	3/19/2019	3/30/2019	3/30/2019	USD	-	866.60	USD	-	866.60	*NFMA CO E05282272 Li,Yang	CONINVO3292019190453
500170726	KN	3/27/2019	3/30/2019	3/30/2019	USD	-	3,978.95	USD	-	3,978.95	*KLE END E05291068 Elroy,Katherine	CONINVO3292019190453
500170724	KN	3/25/2019	3/30/2019	3/30/2019	USD	-	31.01	USD	-	31.01	*MARCH E E05303252 Germana,David	CONINVO3292019190453
500171056	KN	3/25/2019	3/30/2019	3/30/2019	USD	-	1,161.17	USD	-	1,161.17	*MARCH E E05303252 Germana,David	CONINVO3292019190453
					CHF	-	43,530,600.75	CHF	-	-		
					EUR	-	-	EUR	-	3,020.44		
					SGD	-	-	SGD	-	20,086.60		
					USD	-	-	USD	-	43,512,392.92		

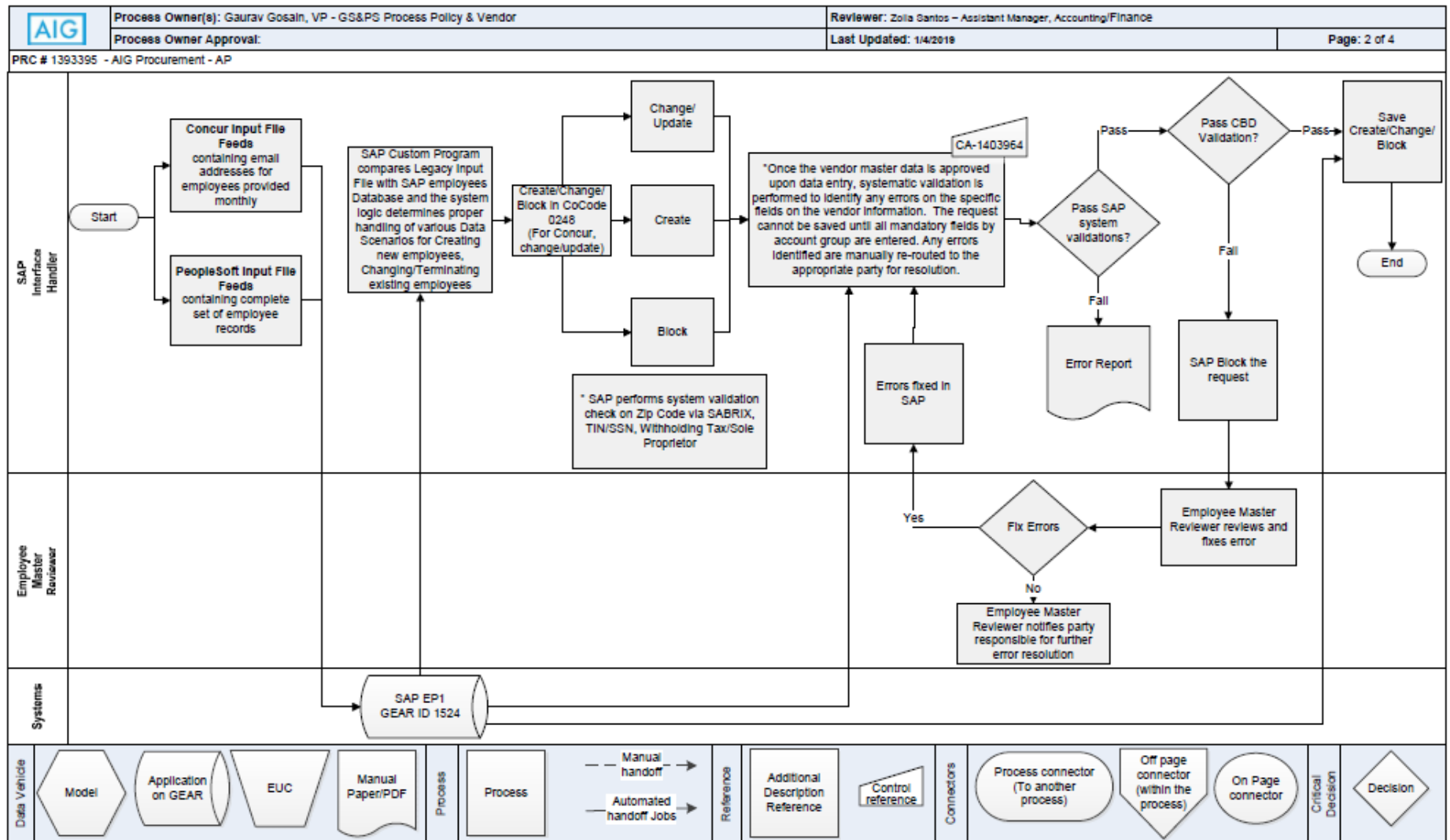
Document Type	Document Date	Posting Date	Entry Date	Local Currency	Amount in local currency	Document currency	Amount in doc. curr.	Text	Vendor	Vendor Name	Document Header Text	Comments
KN	1/15/2019	1/15/2019	1/15/2019	USD	-146.48	USD	-146.48		1000035589	OCEAN HOME HEALTH OF PA INC	738426	Cleared in April
ZP	1/16/2019	1/16/2019	1/16/2019	USD	102.10	USD	102.10		1000005843	PENINSULA AUDIOLOGY & HEARING	20190116-USAL1	Cleared in April
ZP	1/16/2019	1/16/2019	1/16/2019	USD	146.48	USD	146.48		1000035589	OCEAN HOME HEALTH OF PA INC	20190116-USAL1	Cleared in April
ZG	1/17/2019	1/17/2019	1/17/2019	USD	9,494.41	USD	9,494.41		1000022619	CENTURYLINK (98111)		recovered credits for overpayments
RN	1/23/2019	1/23/2019	1/23/2019	USD	-163.74	USD	-163.74		1000005971	ARAMSCO INC (PNC)	ARIBA_ASN	Cleared in April
ZG	1/23/2019	1/23/2019	1/25/2019	USD	43.00	USD	43.00		2000000940	GEORGIA	GA REFUND	Cleared in April
KN	1/18/2019	1/24/2019	1/24/2019	USD	-240.00	USD	-240.00		1000052431	ALLIANCE COMPANIES INC	TRPINVO1232019203025	Cleared in April
ZG	12/6/2018	1/25/2019	1/25/2019	USD	2,259.16	USD	2,259.16	*GM raised against Inv 347	1000004809	WORLD TRADE GALLERY (A)	347874CM	payment made in error; credit posted
ZP	1/26/2019	1/26/2019	1/26/2019	USD	117.69	USD	117.69		1000010378	ZEE MEDICAL SERVICE CO (90404)	20190126-USAL1	Cleared in April
RN	1/31/2019	2/1/2019	2/1/2019	USD	-3,968.92	USD	-3,968.92		1000028505	OFFICE DEPOT INC (BIP)	ARIBA_ASN	Cleared in April
ZG	2/4/2019	2/4/2019	2/4/2019	USD	2,416.98	USD	2,416.98		1000008366	HERTZ 909 POYDRAS LLC (A)	AIGB82000010452L2	recovered credits for overpayments
RN	1/31/2019	2/4/2019	2/4/2019	USD	-888.66	USD	-888.66		1000033314	2ND WATCH INC (A)	ARIBA_ASN	GR needed
RN	2/7/2019	2/7/2019	2/7/2019	USD	-1,000.00	USD	-1,000.00		1000035406	PIERCE GROUP BENEFITS	ARIBA_ASN	Cleared in April
RN	12/18/2018	2/8/2019	2/8/2019	USD	-40,283.75	USD	-40,283.75		1000008420	SHI INTERNATIONAL CORP (A)	ARIBA_ASN	GR needed
ZP	2/9/2019	2/9/2019	2/9/2019	USD	6,274.80	USD	6,274.80		1000008360	CHAPMAN AND CUTLER LLP (A)	20190209-USAL1	Cleared in April
ZG	2/4/2019	2/11/2019	2/14/2019	USD	107.33	USD	107.33		2000001076	MONTANA	REFUND MCHA 2013	F-28 Needed
					-77,306.88		-77,306.88					

Jun'19- Nov'16 Over 4 years 0.00
 Dec'16-Jan'17 Over 3 years 13,039.75
 Feb'17- Mar'18 Over 366 Days 68,459.66
 Apr '18-Sept'18 Over 180 Days -146,510.36
 Oct'18- Dec'18 Over 90 Days 25,048.08
 Jan'19 over 60 Days -37,342.22
 Feb'19 over 46 Days -77,306.88

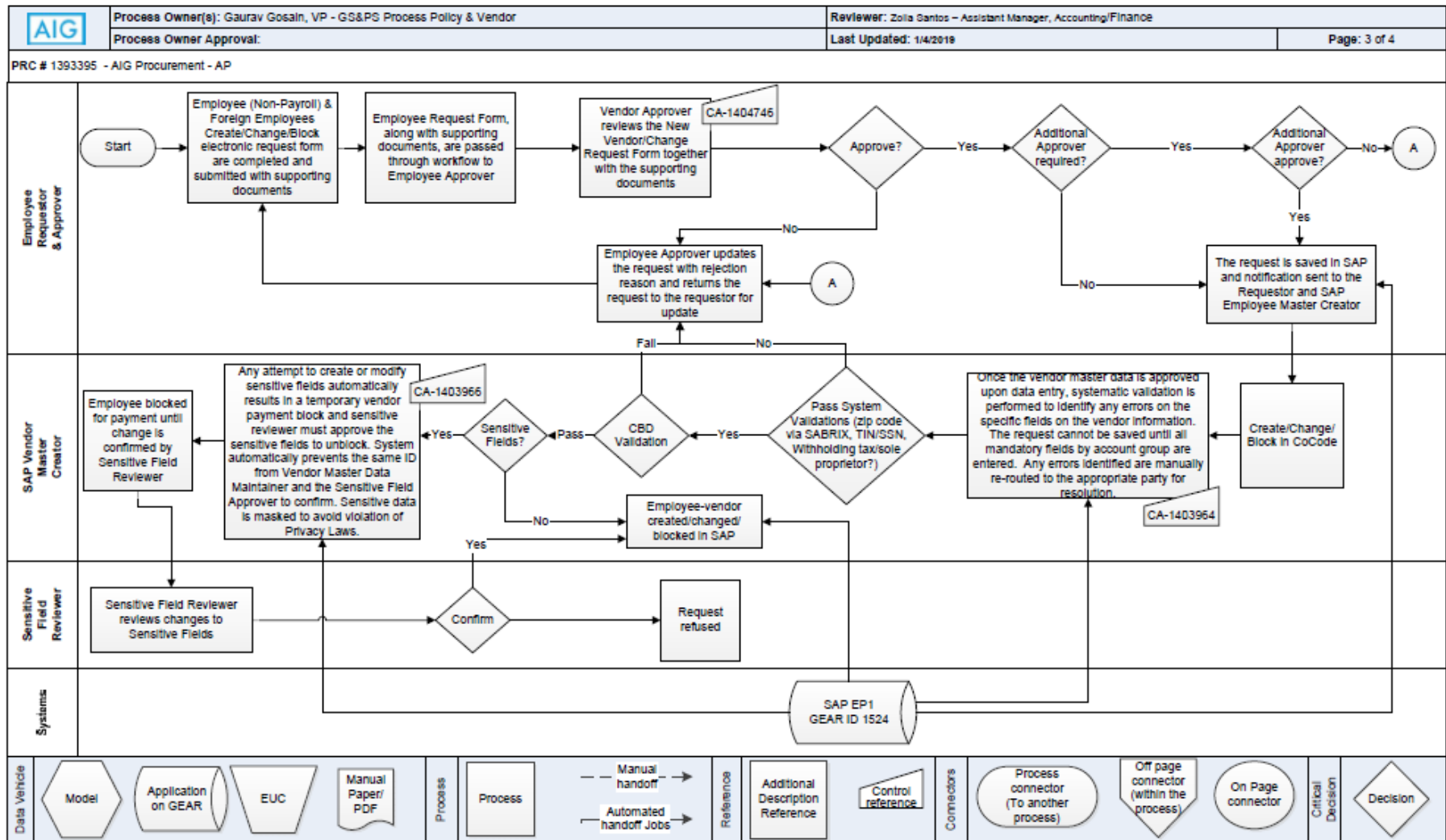
Process Flow – Vendor Master Process – VM



Process Flow – Vendor Master Process – VM Employee



Process Flow – Vendor Master Process – VM Non-employee



Controls –SAP Vendor Master

Control CA-1404746 (Risk – Low, Frequency – As needed)	
Description	Additional Description
SAP Vendor Master workflow is configured for all new vendors and vendor changes to be approved by the primary and secondary approvers with supporting documentation. The evidence is retained in the system.	SAP Vendor Master is a module of SAP and is used to set-up new vendors, process changes to existing vendor information, etc.
Control CA-2902144 (Risk – Low, Frequency – As needed)	
Description	Additional Description
As needed, vendor set-ups and modification in SAP EP1 needs to be approved by a primary and secondary approver which is evidence in the system. Supporting documentation is maintained for all vendor set-ups/modifications and retained in the system.	SAP Vendor Master is a module of SAP and is used to set-up new vendors, are uploaded into SAP EP1 by SAP IT; the business unit provides a list of approved vendors to be uploaded in SAP along with signoff by the business unit representative. Once the vendors are uploaded in SAP by SAP IT, Global Accounts payable sensitive approver confirms each vendor record in SAP. Also, a list of the vendors is downloaded and sent to business unit to get their final sign off.

On 5/6/2019, Zoila Santos verified the above change in control description for 2019.

Key Inventories

Applications	<ul style="list-style-type: none"> ▪ SAP Ep1; ▪ SAP Vendor Invoice Management (VIM); ▪ Delegation of Authority (DOA); ▪ Blackline.
Reports	<ul style="list-style-type: none"> ▪ COA Change Report ▪ SE16N (report_LAF1) ▪ SAP Accrual Report
Automated Reconciliations	<ul style="list-style-type: none"> ▪ None
Automated Calculation/System Functionality	<ul style="list-style-type: none"> ▪ Three way match ▪ Key mandatory fields are validated against the Master SAP Data. ▪ Payment Proposer and Payment Executor cannot modify the payee and amount on any invoice. ▪ The request cannot be saved until all mandatory fields by account group are entered. ▪ Any attempt to create or modify sensitive fields automatically results in a temporary vendor payment block and sensitive reviewer must approve the sensitive fields to unblock.
System Interfaces	<ul style="list-style-type: none"> ▪ DOA to WDS ▪ SAP EP1 to BizTalk for wire payments ▪ SAP EP1 to CDCS for checks
EUTs	<ul style="list-style-type: none"> ▪ None

Key Inventory Details

Key Reports:

Report Name	Control Assessment ID	Description of Nature/Usage	Report Risk Rating	Input Source (i.e. system feeding this report)	Describe How Report is Generated(i.e. Microstrategy, Canned Report, Query, etc.)	Report Format
SAP Accrual Report	CA-1403968	To show total processed by source system.	Low	SAP Ep1	Canned	PDF
SE16N (report_LFA1)	CA-1404746	Additions/modifications made to vendor data made within a defined time period, used by FCU for sample selections.	Low	SAP Ep1	Query	PDF/Excel
COA change report	CA-1404747	Audit report that identifies any changes made in SAP EP1 for expense authorization limits used by FCU for sample selections.	Low	SAP Ep1/DOA (WDS)	Canned	PDF

Key Automated Calculation/System Functionality:

Description of Nature/Usage	Control Assessment ID	Risk Rating for Calculation/ System Functionality	IT System	Source of Development (i.e. Vendor Package, In-house User Developed or In-house Independently Developed)
SAP is configured to perform a three way match between the Purchase Order, Invoice, and Receiving Documents. SAP is set up to reject Invoices (block the payment) if an item does not match.	CA-1403961	Low	SAP Ep1	Vendor package
When invoices are created in SAP VIMS, automated controls ensure that key mandatory fields (e.g., vendor, bank, company code, invoice reference field) are populated and then these key mandatory fields are validated against the Master SAP Data.	CA-1403964	Medium	SAP Ep1	Vendor package
System prevents the Payment Proposer and Payment Executor from modifying the payee and amount on any invoice. Payment method and paying bank account can be changed.	CA-1403970	Medium	SAP Ep1	Vendor package
Once the vendor master data is approved upon data entry, systematic validation is performed to identify any errors on the specific fields on the vendor information. The request cannot be saved until all mandatory fields by account group are entered. Any errors identified are manually re-routed to the appropriate party for resolution.	CA-1403965	Medium	Vendor Master (SAP)	Vendor package
Any attempt to create or modify sensitive fields automatically results in a temporary vendor payment block and sensitive reviewer must approve the sensitive fields to unblock. System automatically prevents the same ID from Vendor Master Data Maintainer and the Sensitive Field Approver to confirm. Sensitive data is masked to avoid violation of Privacy Laws.	CA-1403966	Low	Vendor Master (SAP)	Vendor package

Key Inventory Details

Key System Interfaces:

Description of Nature/Usage	Control Assessment ID	Risk Rating	Source System	Destination/ User System	Is the Source is from External Vendor(i.e. Custodian)?	Was data transformed as it is loaded to the destination system? If Yes, Describe.
Business Units submit all fiscal limit request/changes using the DoA tool. DOA information interfaces with WDS.	CA-1403968	Low	DOA	WDS	No	No
SAP Ep1 to Biztalk for wire payments.	CA-1403970	Low	SAP Ep1	BizTalk	No	No