|  |  |
| --- | --- |
| Event | Asset Received  Asset Back to Vendor  Start |
| Requesting Department  Controls 3, 4 & 5 | Requestor  Creates Purchase Requisition in SAP    Department Manager Approval  Approval Email |
| Purchase Department | Cancel Order  Order Confirmation Received  Purchase Requisition Converted to PO  Order Confirmation in SAP  Vendor Master Data  WCGW 3  Is the Purchase Order Greater than $500,000?  Vendor Follow Up & Complaint  PO is changed to “Confirmed”  Purchase Order Sent to the Vendor  Controls 1 & 2  Controls  3, 5 & 6  Controls  5 & 6  CFO Approval  Goods Received Note  Approval Email  WCGW  6 & 7  WCGW 5  WCGW 4 |
| Warehouse Department | Damaged or  Delivery Issue  PO  Discrepancy  Asset Received  Controls  3 & 4  PO is changed to “Delivered”  Record PP&E in the GL  Visual Inspection  Goods Received Note |
| Accounts Payable Department | Invoice Received  Invoice Payment  Invoice matched to PO  WCGW 8 |
| PP&E Department | Control 6  PP&E Data  End  Monthly Reporting |

WCGW 1 & 2

**WCGW listing:**

SE PP&E WCGW 1: The Classification of an Asset Purchase is Incorrect (i.e., operating or capital)

SE PP&E WCGW 2: The GL Coding of an Asset Purchase is Incorrect / Not Performed

SE PP&E WCGW 3: A Fraudulent or Duplicate Vendor is Created in SAP

SE PP&E WCGW 4: Assets are Purchased without Proper Approval / Supporting Documentation

SE PP&E WCGW 5: Fictitious / Incorrect Assets are Recorded

SE PP&E WCGW 6: Assets are recorded in the incorrect period

SE PP&E WCGW 7: Assets are recorded incorrectly in the GL

SE PP&E WCGW 8: The PP&E sub ledger does not agree to the General Ledger

WCGW 1, 2 & 4