# Objective:

Update existing significant class of transaction (“SCOT”) documentation to include PP&E controls.

**Time:**

20 minutes.

### Instructions:

1. Work in your table teams.
2. As instructed by your senior, map the PP&E controls in EY Canvas to the WCGWs you previously identified in your flowchart.
3. View the PP&E controls identified in Summit Equipment’s EY Canvas engagement.

### Hint:

Controls can be mapped to more than one WCGW.

|  |  |
| --- | --- |
| Event | Asset Received  Asset Back to Vendor  Start |
| Requesting Department  WCGW 1, 2 & 4 | 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  WCGW  6 & 7  CFO Approval  Goods Received Note  Approval Email  WCGW 5  WCGW 4 |
| Warehouse Department | PO  Discrepancy  Damaged or  Delivery Issue  PO is changed to “Delivered”  Visual Inspection  Asset Received  Record PP&E in the GL  Goods Received Note |
| Accounts Payable Department | PP&E Data  Invoice Received  Invoice Payment  Invoice matched to PO  WCGW 8 |
| PP&E Department | End  Monthly Reporting |

**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 Subledger does not agree to the General Ledger