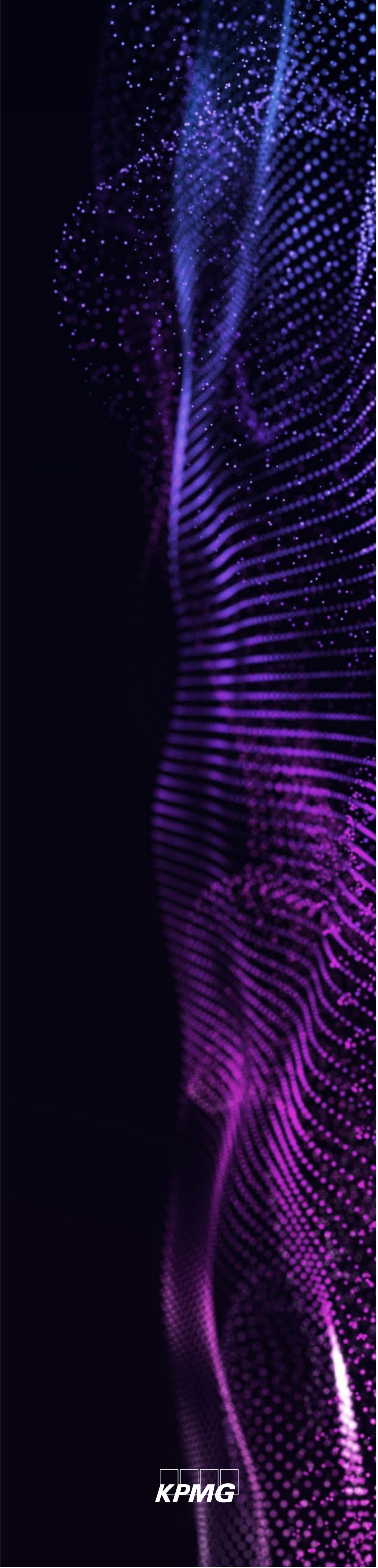
Digital Gateway

Legal Entity Management (LEM) User Guide

May 2025



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01

Introduction

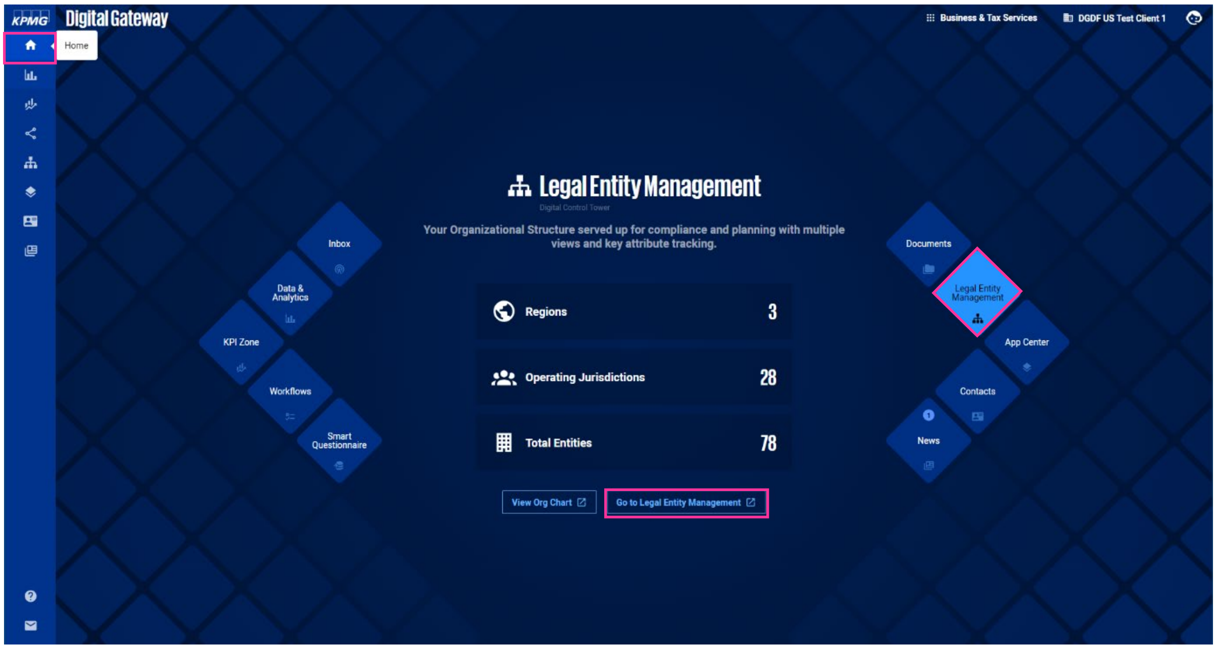
Introduction

Overview

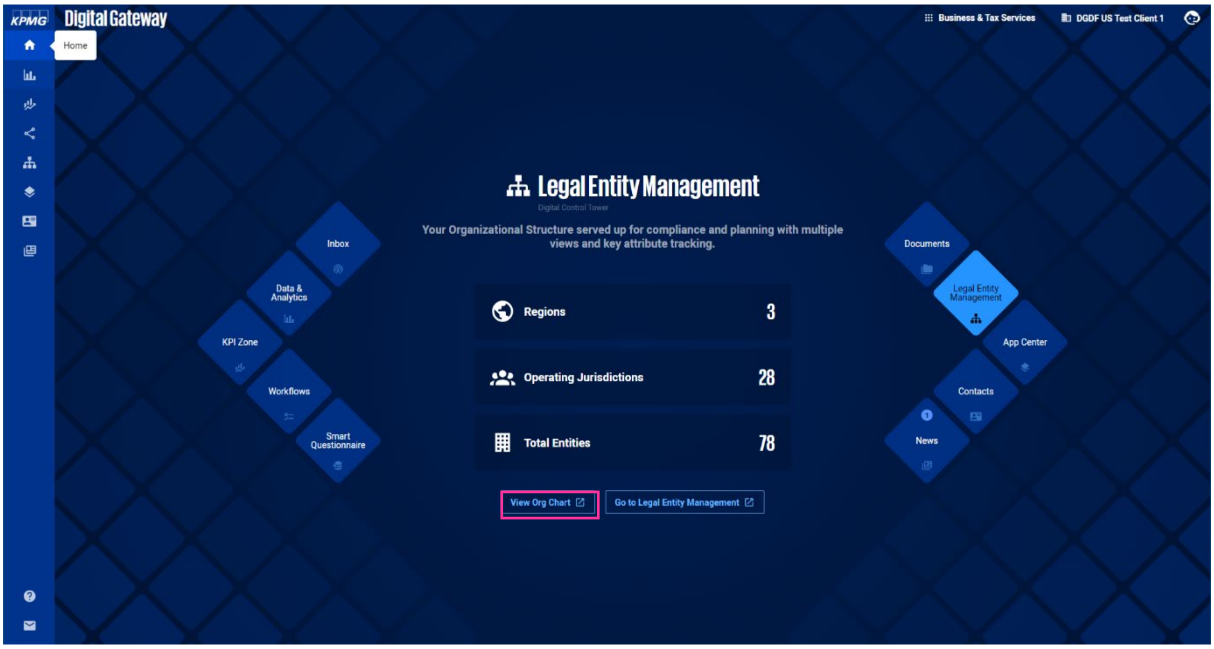
Legal Entity Management (LEM) is part of the core modules that make up the **Digital Gateway** platform. LEM is designed to be the central source of truth for a client's entity information. This information drives workspaces in other Digital Gateway modules, including Documents, Workflow, Smart Questionnaire, and Data Ecosystem.

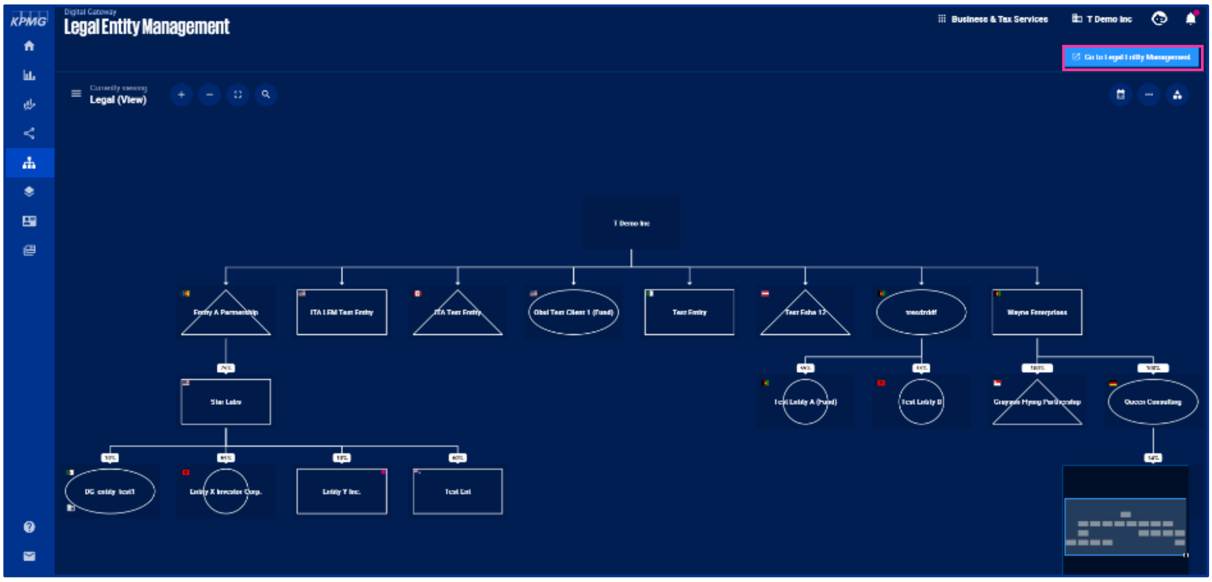
Navigate to Module

You can access LEM in several ways. First, LEM can be launched from Digital Control Tower by going to the **Legal Entity Management** tile clicking **Go to Legal Entity Management**.



Secondly, from the tile on Digital Control Tower, you can choose **View Org Chart**, which will show the Org Chart without launching LEM. You can choose **Go to Legal Entity Management** on the top right corner of the screen.





Lastly, you can navigate directly to the URL for LEM and select your client.

https://dgstructures.kpmgservices.tech/

Navigate Within Module

There are 4 key components of LEM:

1 **Entity List** – A list of all entities and their details.
2 **Organization Chart** – A visual representation of entity structure and relationships.
3 **Entity Contacts** – Points of contact for the client, which can be used to set appointments, contacts, real estate ownership, and shareholders at the entity level.
4 **Entity Activity** – Tracking of additions and changes to entity data.
5 **Import/Export** – Track import/export activity.

Permissions

A client can be secured in one of three ways:

6 **Client** – Users will have access to all entities for the respective client.
7 **Entity Opt In** – Users will only have access to selected entities.
8 **Entity Opt Out** – Users will have access to all entities except those selected.

Users can be granted one of three roles:

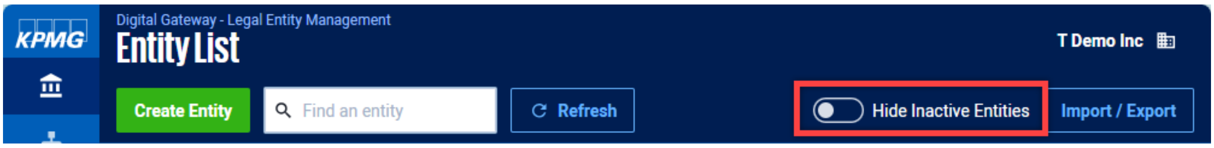
1 **User Admin** – Can add new users. A DG Client Admin is automatically added as an LEM User Admin.
2 **Editor** – Make changes.
3 **Viewer** – View-only.

02

Entity List

Entity List

The Entity List screen shows all entities, including ones that have been terminated. Use the “Hide inactive entities” toggle to only view active entities. The “active” status is based on each entity’s **Effective Date** and **Termination Date**.



The system-generated DG Entity ID is also available as a column.

View an Entity’s Details

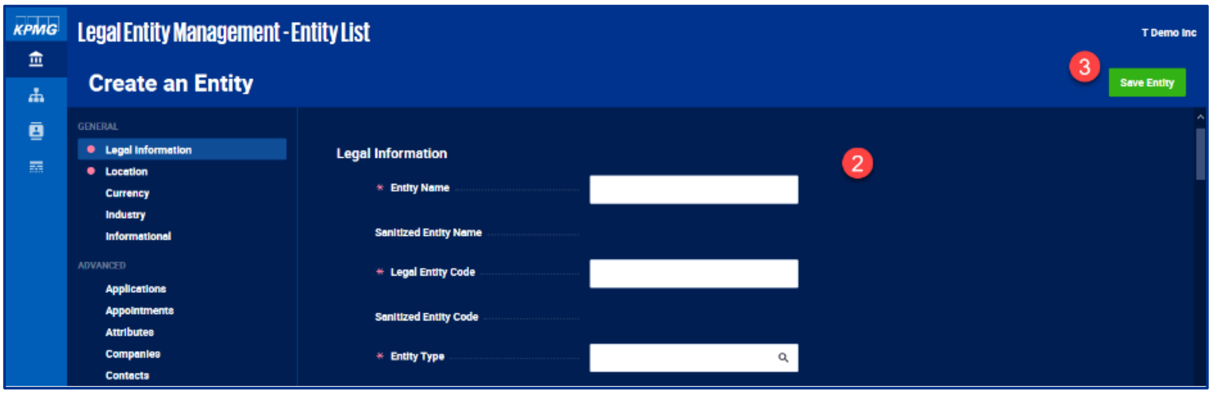
From the Entity List screen, select an entity to view its details.

Create an Entity

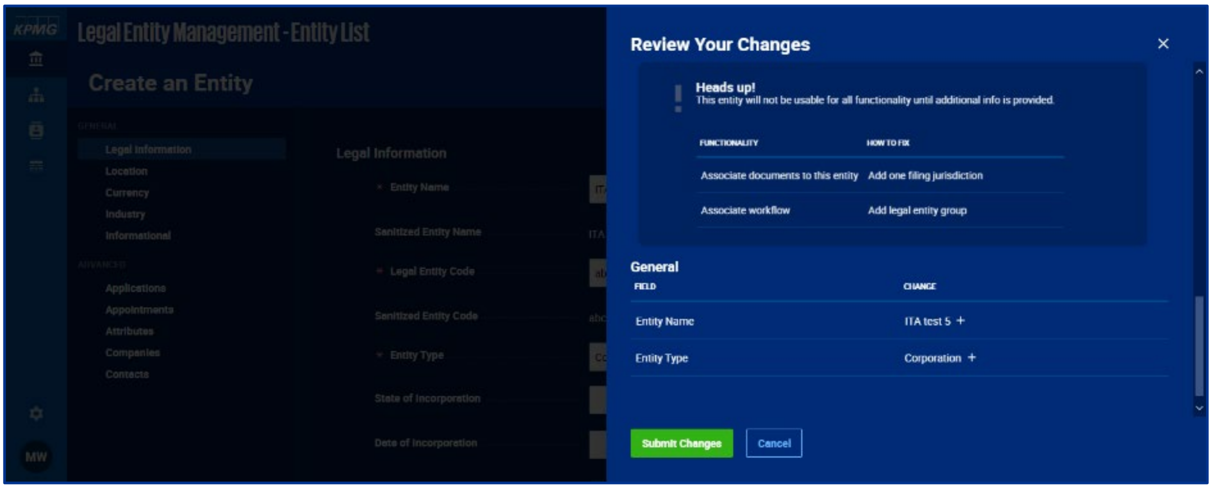
You can create new entities either directly in LEM or via template import.

Within LEM, go to the **Entity List** screen and click **Create Entity**.

From here, you can fill out the entity details. The red dots on the left-side list of sections indicate which sections have required fields that still need to be filled out. When finished, click **Save Entity**.



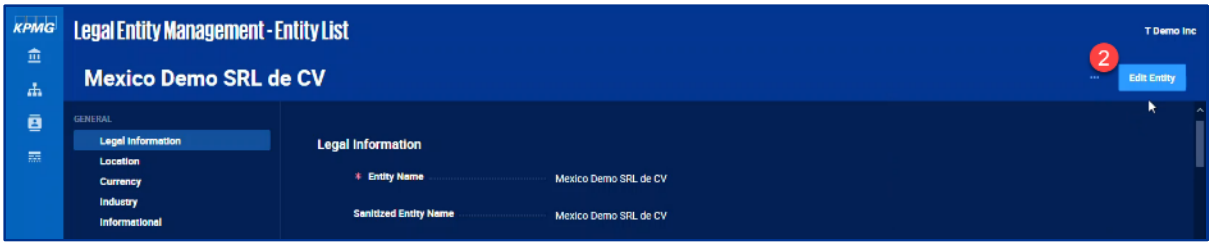
You will need to review your changes before saving. The "Heads Up" section informs you of any needed additions to use certain functionality, such as filing jurisdictions for storing documents.



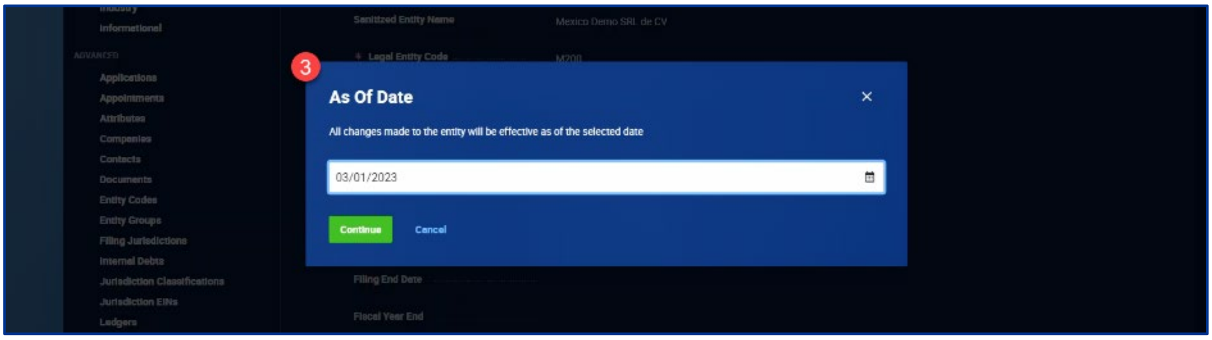
Update an Entity

From the **Entity List** screen, select an entity.

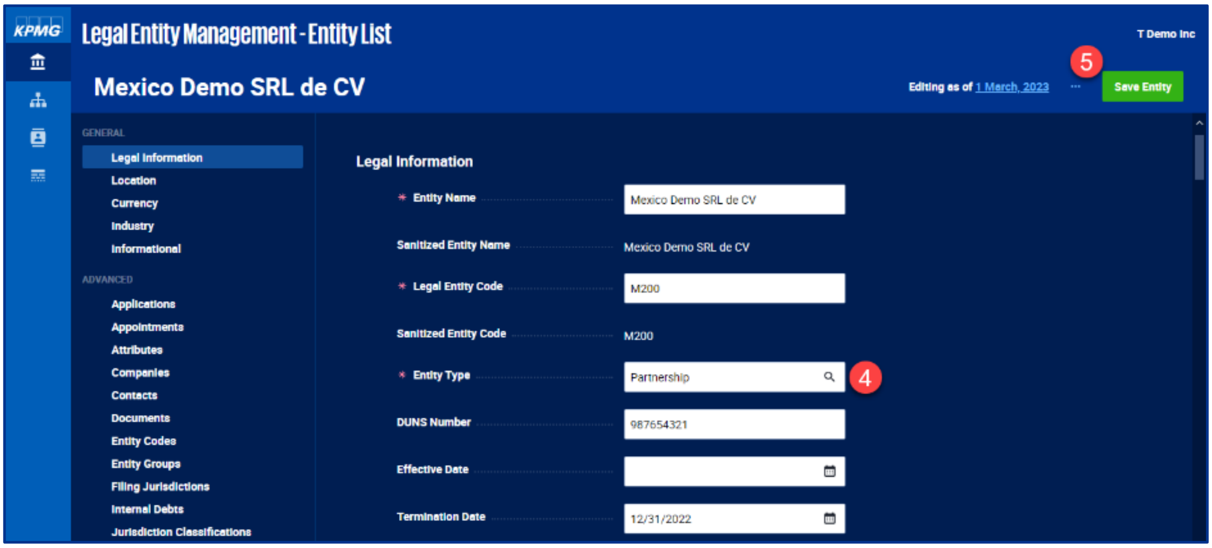
Click **Edit Entity.**



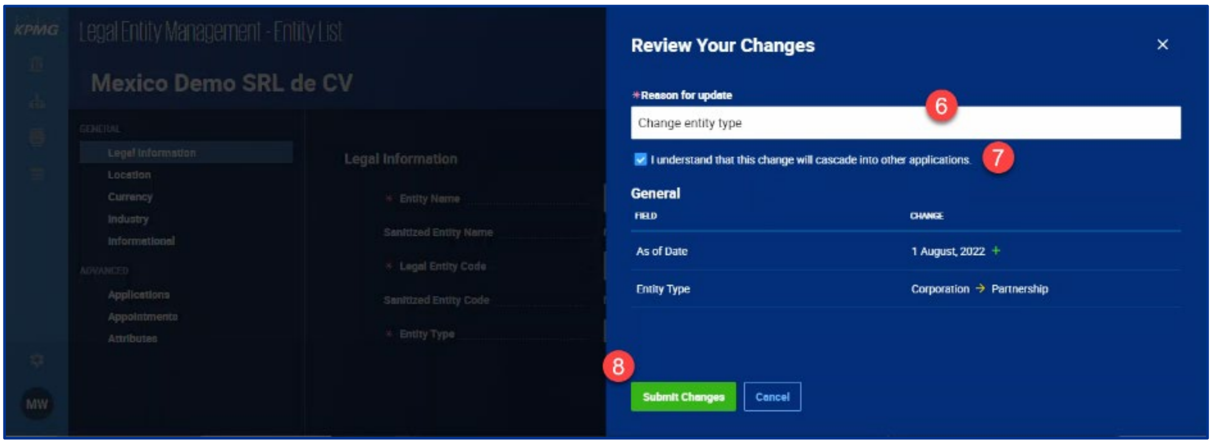
Select an **As Of Date**. Any edits you make will be associated with this date, and this will affect what you see for a particular date on the org chart.



Make any changes. Then click **Save Entity**.

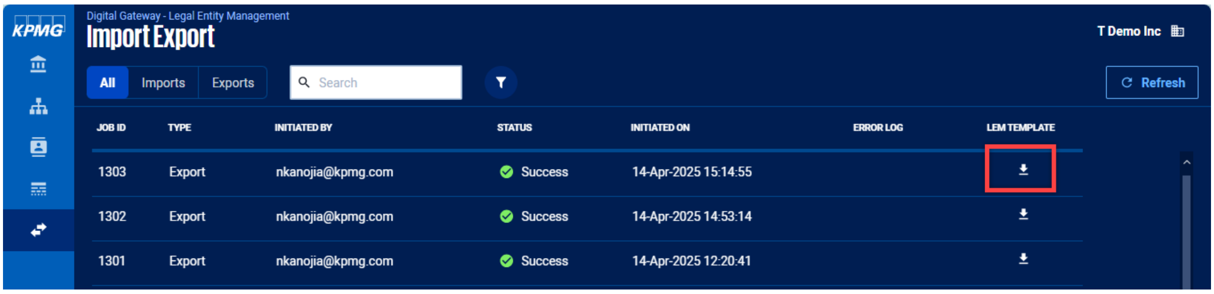


Provide a reason for the update, sign off that you understand these changes will cascade into downstream applications, and submit your changes.



Create/Update Entities via Template

From the **Import/Export** menu, select “Export All Entities” or “Export Selected Entities”. This will start an export job that can be tracked on the **Import/Export** screen. Once done, download the export template.

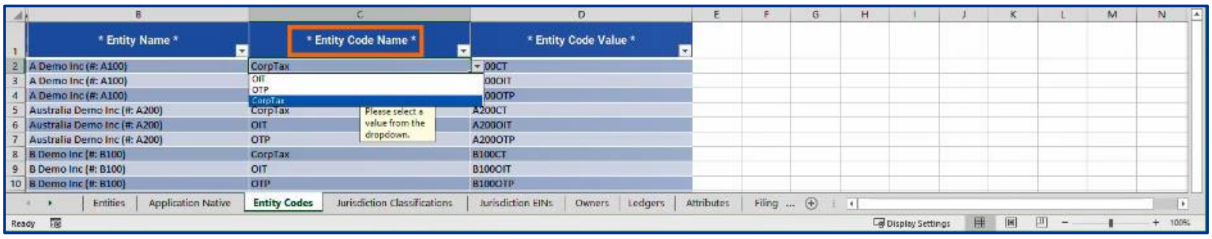


Fill out the template with the entity details.

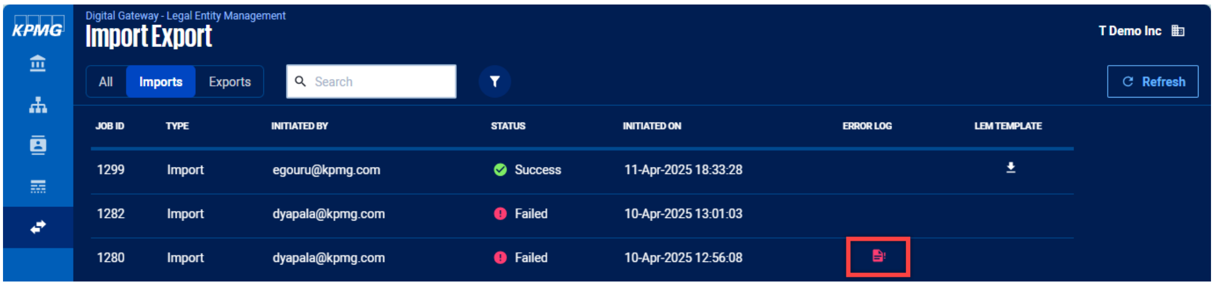
Each tab of the Excel file mirrors a section in the LEM module itself. Users may load any data into the template provided the format stays consistent.

Like editing entities within LEM, the “As of Date” field is only required for updating entities, not for creating new entities.

You can add additional custom metadata in the appropriate Excel tabs. These correlate with the metadata sections in the **Client Settings** screens.

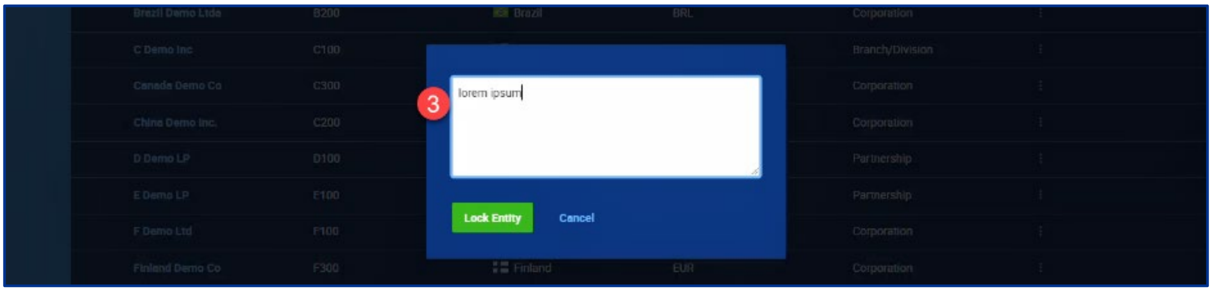


Once the template is completed, go to the Import/Export menu on the **Entity List** screen and select **Import Entities**. This will start an import job that can be tracked on the **Import/Export** screen. If there is an error upon uploading, you will see an error message and a file explaining the errors in more detail.



Lock an Entity

From the **Entity List** screen, select the menu for a specific entity and lock it. You will need to provide a reason. This will prevent the entity from being deleted. Only Client Admins can lock and unlock entities.



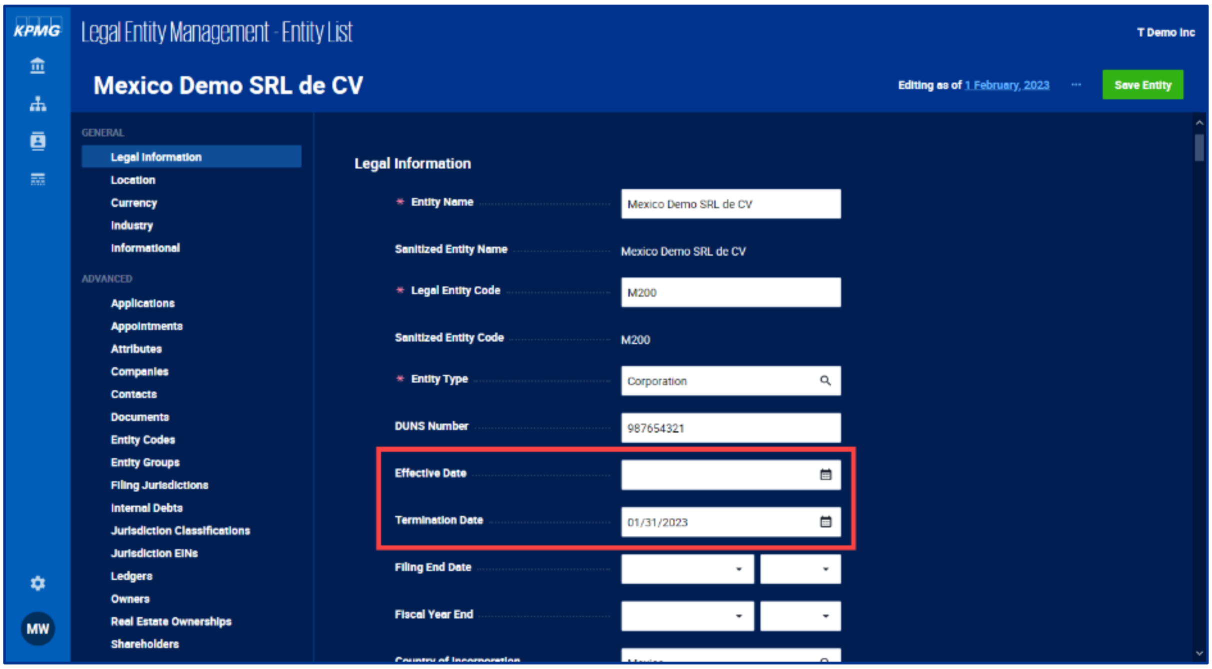
Locked entities will have a lock icon next to their name. They can be unlocked from the same menu.

Delete/Deactivate an Entity

If an entity is created in error, it can be deleted by a system administrator.

If an entity has been sold off or is not active for any other reason, you can use the **Effective Date** and **Termination Date** fields in the Legal Information section.

Note that these fields will affect the visibility of the entity in the org chart as of a particular date. They will also affect the availability of the entity in other Digital Gateway modules, including **Smart Questionnaire** and **Documents**.



Download Ownership Report

From the **Import/Export** menu, select "Export Ownership Report". This report includes the chain of ownership for each entity based on the primary owner. An example is below:

	A	B	C
1	**Entity Name**	**Owner 1**	**Owner 2**
2	Star Labs (#: Entity1)	Entity A Partnership (#: history7989 2)	Obul Test Client 1 (#: history7989 2)
3	Obul Test Client 1 (#: 1234)		
4	Test Ent (#: Test Ent)	Star Labs (#: Entity1)	
5	Entity E Inc. 2 (#: E1testedit1)		
6	Test Entity (#: Test Entity edit)	ITA Test Entity (#: T1000)	
7	Entity X Investor Corp. (#: En1)	Star Labs (#: Entity1)	Entity A Partnership (#: Entity1)
8	Automation entity -DO NOT DELETE (#: TestEn2)	Demo Test Entity ABCD (#: DTE12343)	
9	Queen Consulting (#: TestEn135)	Wayne Enterprises (#: test)	
10	Wayne Enterprises (#: test)		
11	Entity A Partnership (#: history7989 2)		

03

Entity Details

Entity Details

General

- **Legal Information** – Basic information used to define the entity.
  - **Entity Type** drives the shapes on the org chart. To define more specific entity types, use the **Jurisdiction Classifications** table.
  - **Effective Date** and **Termination Date** determine the period for which an entity is "active"
- **Location** – Domicile location.
- **Currency** – Local, functional, and reporting currency types.
- **Industry** – Cascading levels to define the industry.
- **Informational** – Additional descriptive data points.
  - **Descriptors** and **Complexities** can be defined in client settings.

Ownership & People

- **Appointments** – Directors and appointed positions.
- **Contacts** – Any additional points of contact.
- **Owners** – Entity and individual owners, defined by the percent owned. This table drives the org chart.
  - Multiple owners are permitted.
  - Total percentage can be under 100% but cannot exceed 100%.
  - "Hidden percentage" accounts for entities to which the user does not have access.

Tax & Reporting

- **Filing Jurisdictions** – Jurisdictions where the entity operates and must file taxes. These drive the libraries in **Documents** and questionnaires in **Smart Questionnaire**.
  - **Filing Groups** can be defined in client settings.
- **Entity Groups** – Used to define segments or reporting groups of entities.
  - **Entity Groups** can be defined in client settings.
  - The group marked as "primary" for the entity appears in DG Workflow and DG Documents as the "Legal Entity Group".
- **BEPS Pillar 2** – Used to capture classification and other data points for BEPS Pillar 2 work.
- **Entity Codes** – Used to define the type of software used.
  - Defaults are CorpTax, OIT, and OTP. Additional codes can be added in client settings.
- **Jurisdiction Classifications** – More granular classification of an entity type by jurisdiction.
  - Each jurisdiction may only be associated with a single entity classification within the effective to termination date range for a particular classification type.
  - These classification units are considered "tax entities" or "filing entities".
- **Jurisdiction EINs** – Government-issued entity identification numbers, defined at the jurisdiction level. They can be associated with a tax type.
  - Each jurisdiction may only be associated with a single EIN per tax type.
  - **Tax Types** can be defined in client settings.
- **Ledgers** – Ledgers can be defined for each ledger type: GAAP, Stat, and Tax Ledger.

  - Default ledger options are JD Edwards, Oracle, and SAP. Additional ledgers can be created in client settings.
- **Source System Codes** – Previously called **Companies**, this is used to store ledger company details for use of **Data Ecosystem**.

Financial

- **Attributes** – Account balances and other data points.
  - Attributes can be defined in client settings, including their data type.
  - These values can be shown per entity on the org chart. Note: “Long Text” attributes (251-500 characters) cannot be displayed on the org chart.
- **Internal Debts** – Loans made with another entity of the client.
  - Arrows representing these loans can be shown on the org chart.
- **Real Estate Ownerships** – Holdings of real estate.

Other

- **Applications** – Application-specific key-value pairs. Use as needed to prepare entity data for downstream systems.
- **Documents** – Links to documents or document libraries.

04

Organization Chart

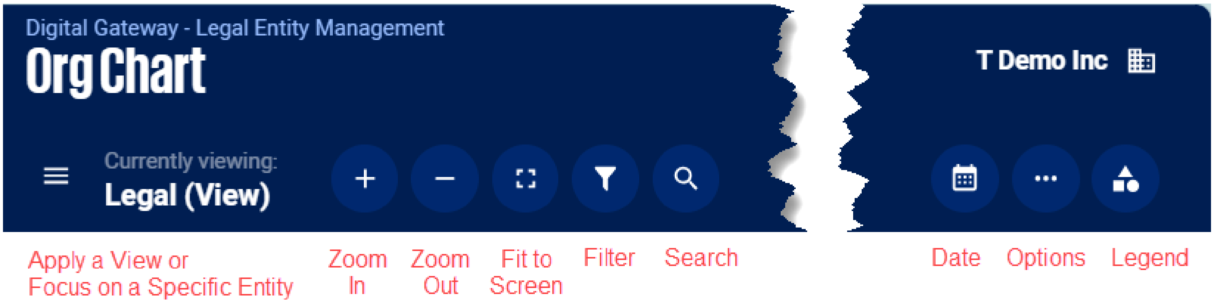
Organization Chart

The chart shows each entity as a shape, and the white lines between those shapes as ownership relationships, including the % owned.

Toolbar

The toolbar supports numerous capabilities. The below sections go into more detail on each one.

- Currently viewing
- Zoom in, Zoom out, Fit to screen
- Filter
- Search
- Date
- Options
- Legend



Defaults

When you first navigate to the Org Chart, you land in the **Legal** view. This shows all entities that meet the following criteria:

1 **Currently active** – Only entities that are currently effective are displayed, based on their Effective Date and Termination Date. This will change if user views the chart as of a different date.

2 **Has defined owners/subsidiaries** – Only entities that have at least 1 parent and/or child are displayed. This can be changed in the Chart Options.

3 **Not a child of a fund** – Entities whose primary owner is flagged as a “Fund” or “Fund of Funds” are hidden. Children of funds will be shown when viewing a custom view or a specific entity.

Currently Viewing… a View

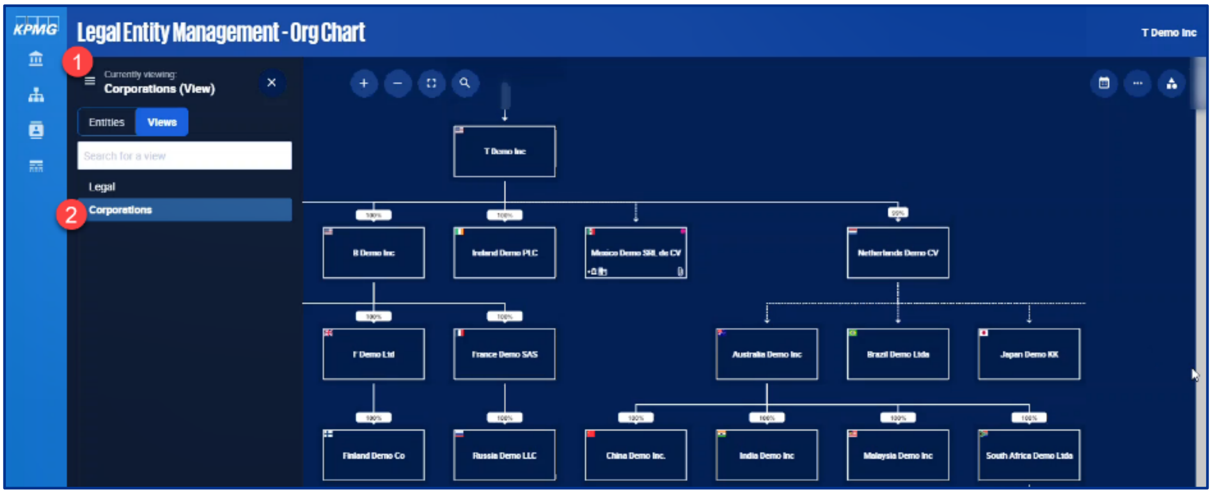
A **View** is set of entities. There are 2 types of views:

1 **Dynamic View** – Based on properties of the entities. Which entities show up changes over time as entities are added and their properties change.

2 **Static View** – Specific entities. Which entities show up stays the same over time.

To apply a View, select the hamburger menu in the top left. Under the **Views** section, select a View. This will filter the org chart based on the specific entities (if it is a static view) or the selected filters (if it is a dynamic view).

To return to the default view with all the entities, select **Legal**.



Currently Viewing… an Entity

To focus on a single entity, select the hamburger menu in the top left. Under the **Entities** section, select an entity. This will filter down the org chart to the selected entity and its subsidiaries.

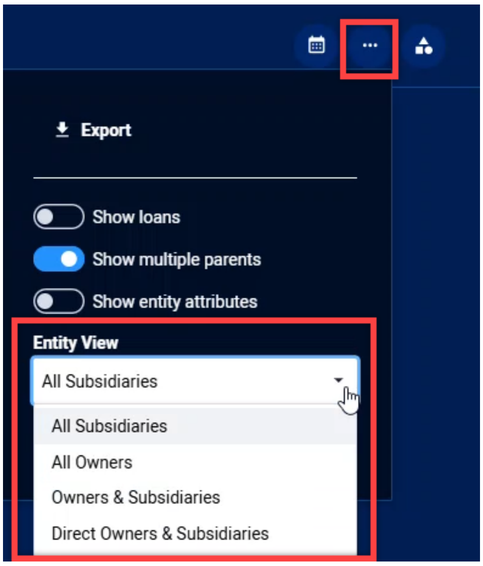
You can adjust what you see in the **Chart Options**:

1 **All subsidiaries (default)** – Will show all entities down the chain.

2 **All owners** – Will show all entities up the chain.

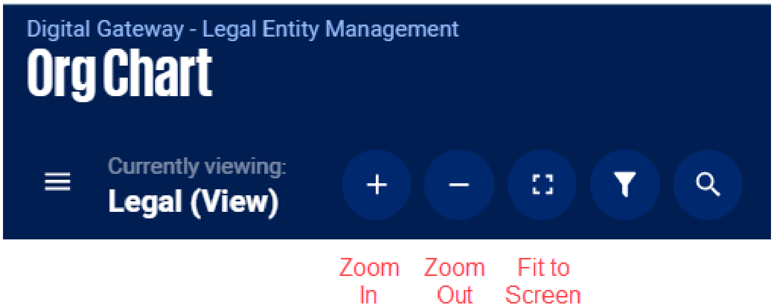
3 **Owners & Subsidiaries** –Will show all entities up and down the chain.

4 **Direct Owners & Subsidiaries** – Will show entities 1 level up and 1 level down the chain.



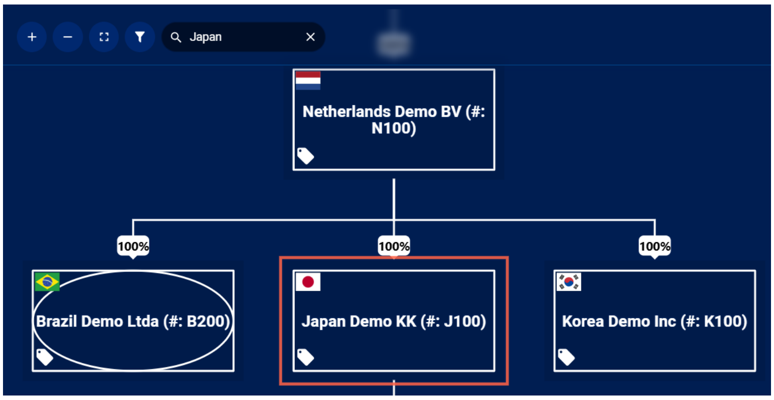
Zoom

Zoom in or zoom out using the appropriate buttons. To view the full structure, click **Fit to screen**.



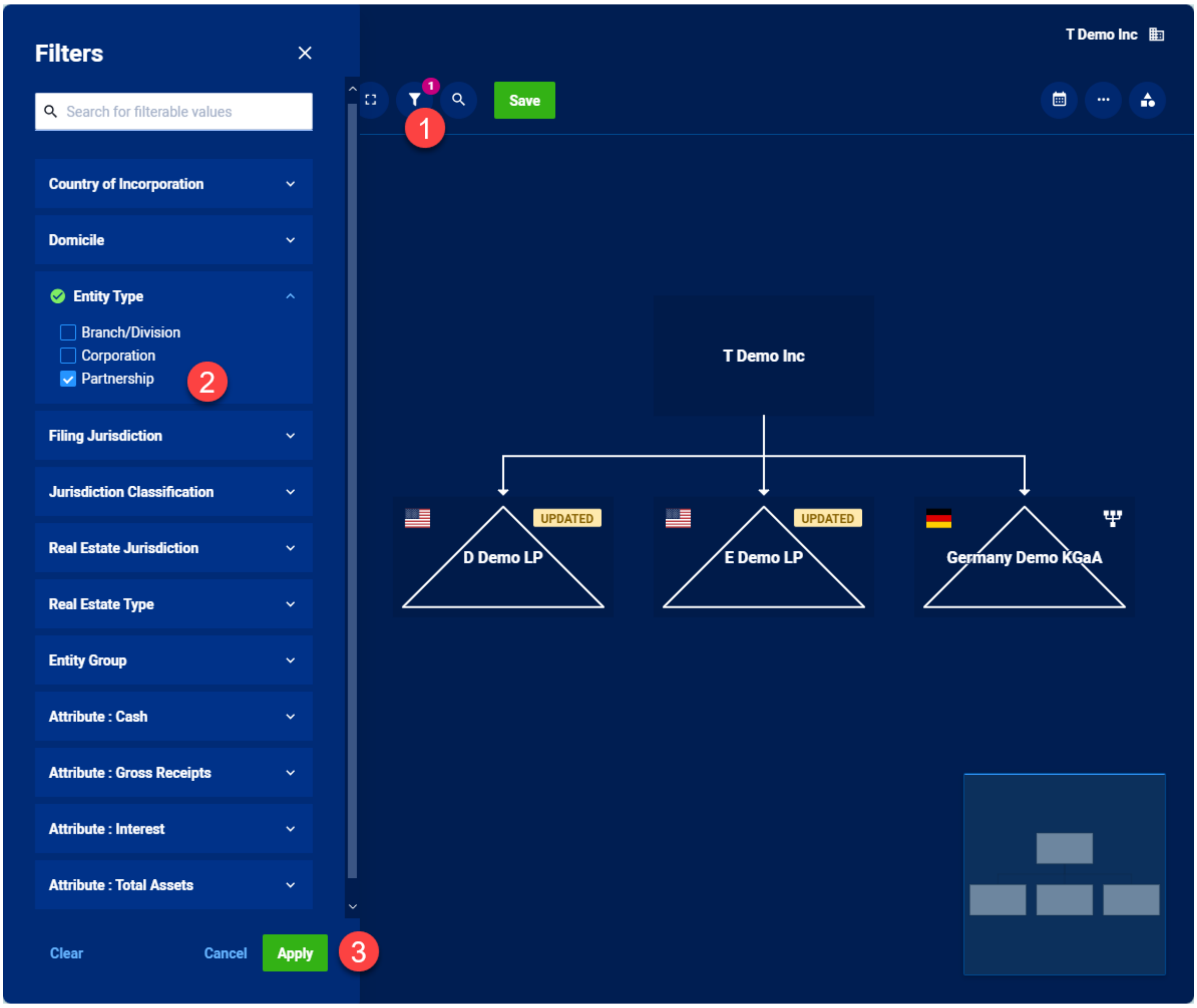
Search

Search by the entity name or entity code. A box will be drawn around matching entities.



Filter

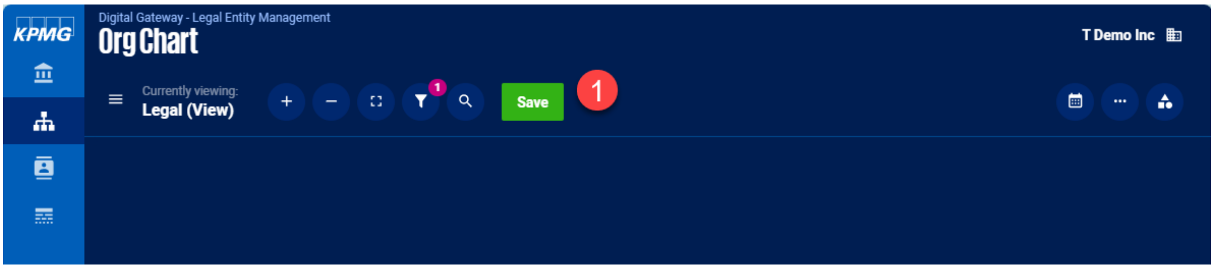
To filter the entities, select the **filters icon** in the top bar. Select the desired filters and click the **Apply** button. This will filter the entities shown based on the filters you selected.

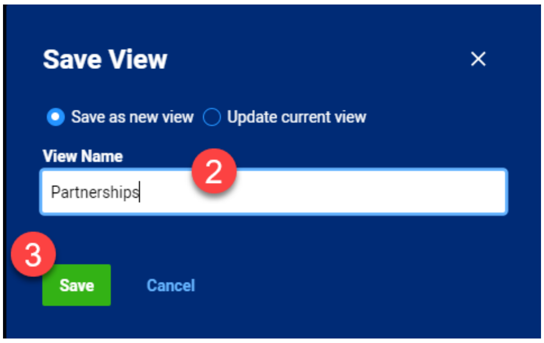


Create a View

Views can be created in 2 ways: From the org chart and from Client Settings.

From the Org Chart, you can apply filters and then save as a View. After applying filters on the org chart, click the **Save** button, give the View a name, and click **Save**. This will create a **Dynamic View**.





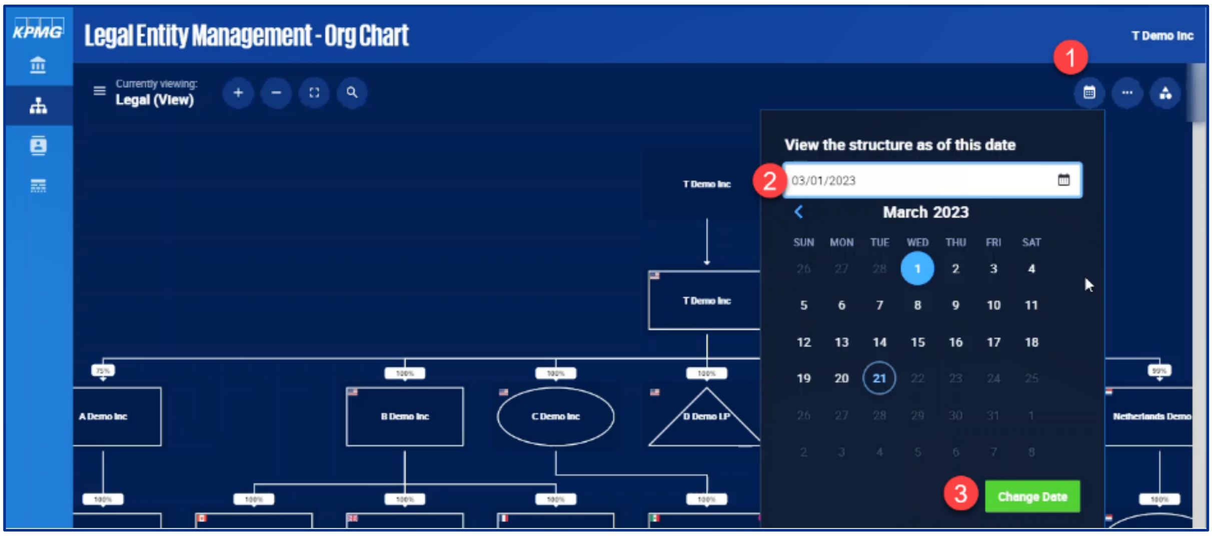
Date

The current version of the chart is displayed by default. However, you can view a prior version of the org chart structure. Click the **calendar icon** in the top right and select a prior date. This will display the chart as of that date.

Note: Versioning of an entity is based on several data points:

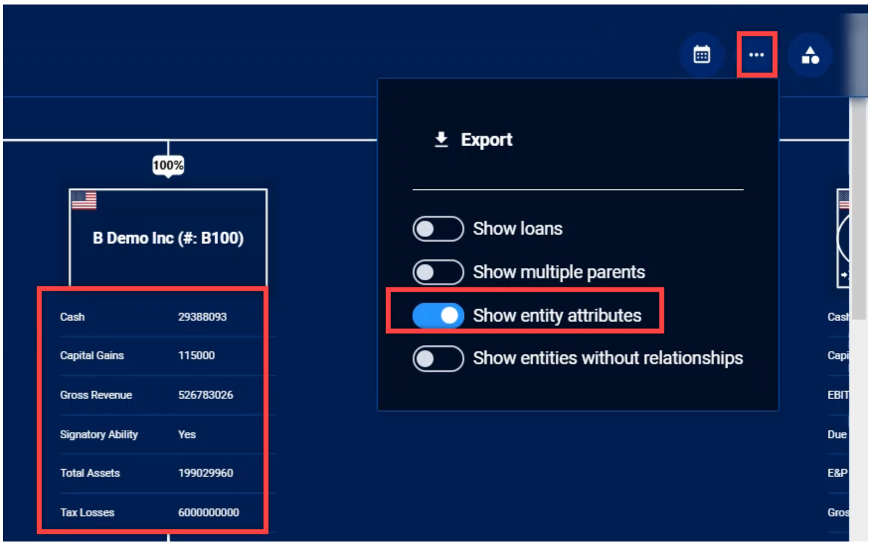
- The "As Of Date" of any changes
- The Effective Date and Termination date of the entity

For example, if an entity changes from a partnership to a corporation with an "As Of Date" of 01-Jan-2022, then selecting a date before 01-Jan-2022 will present that entity as a partnership in the org chart, while selecting a date on or after 01-Jan-2022 will present it as a corporation.



Show Entity Attributes

To display attributes of an entity on the chart, go to **Chart Options** and enable the toggle **Show entity attributes**. Only populated attributes that have been configured to be visible will be displayed.

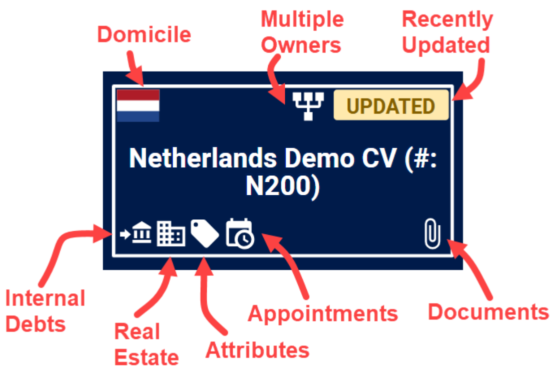


Entity Label and Icons

Each entity is labelled with the **Entity Name** and the **Entity Code**. You can search by either one.

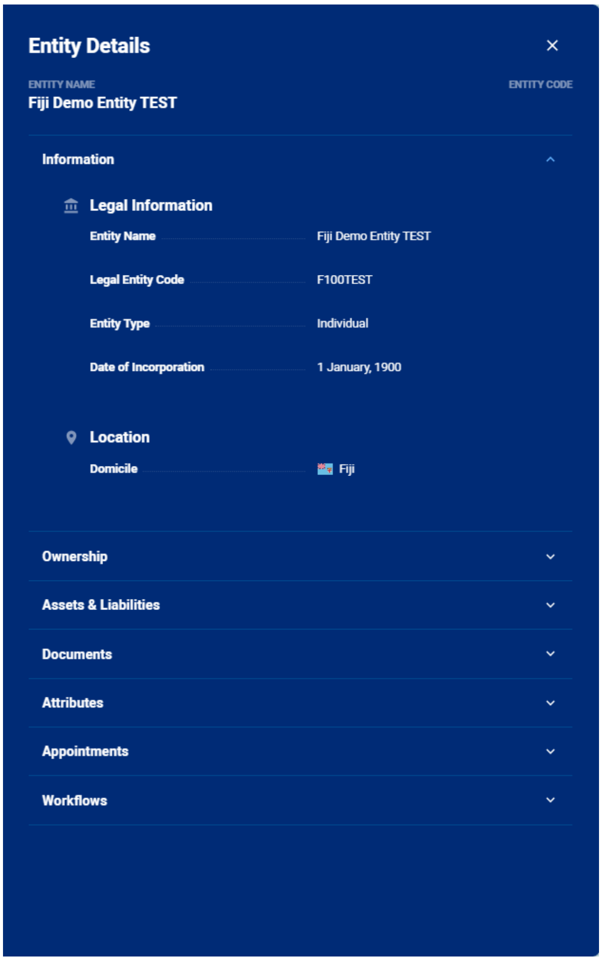
Each entity displays entity icons when applicable.

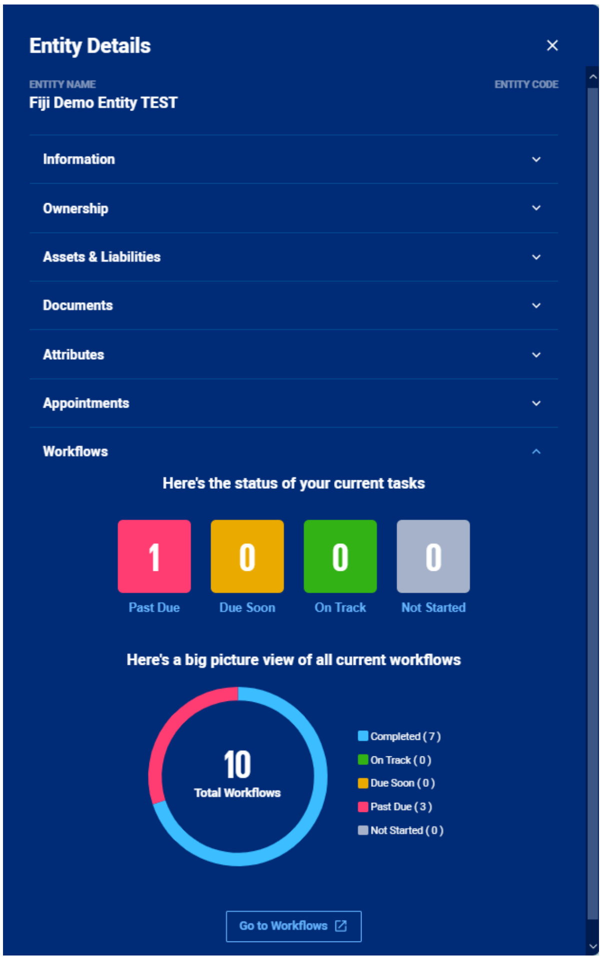
- **Domicile** – The flag represents the domicile jurisdiction of the entity.
- **Multiple Owners** – The entity has multiple owners.
- **Recently Updated** – The entity was updated in the past 30 days. Hovering over the label will display a tooltip of who last updated and when.
- **Internal Debts** – The entity is on the receiving end of at least 1 internal loan.
- **Real Estate** – The entity has at least 1 real estate holding.
- **Attributes** – The entity has at least 1 attribute.
- **Appointments** – The entity has at least 1 appointment.
- **Documents** – The entity has at least 1 document.



View Entity Information

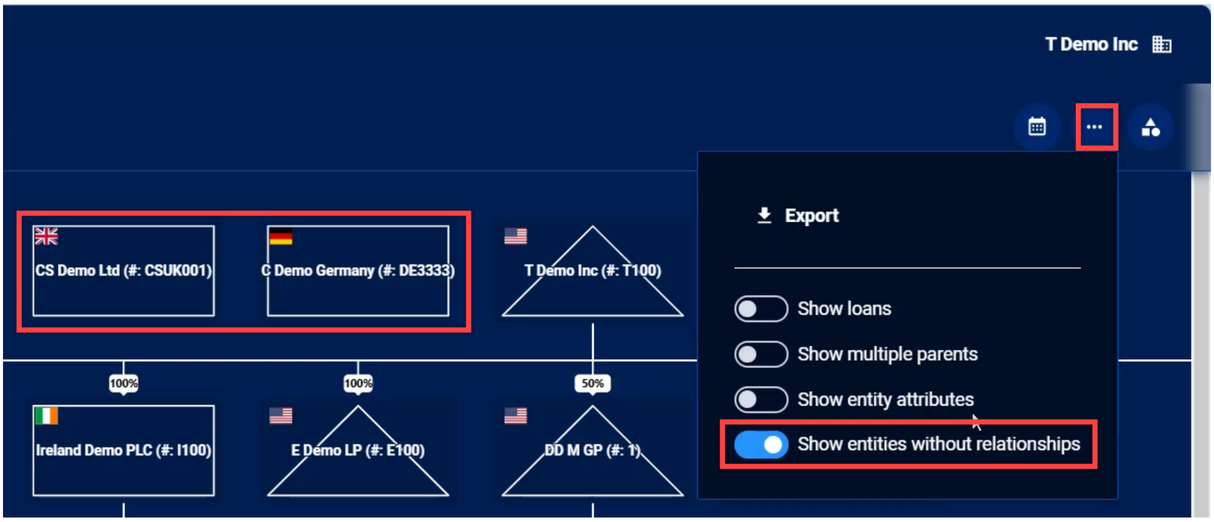
To view more information about a particular entity, click it. A right-hand pane will appear with more details about that entity. There is also a section to view associated workflows for the entity.





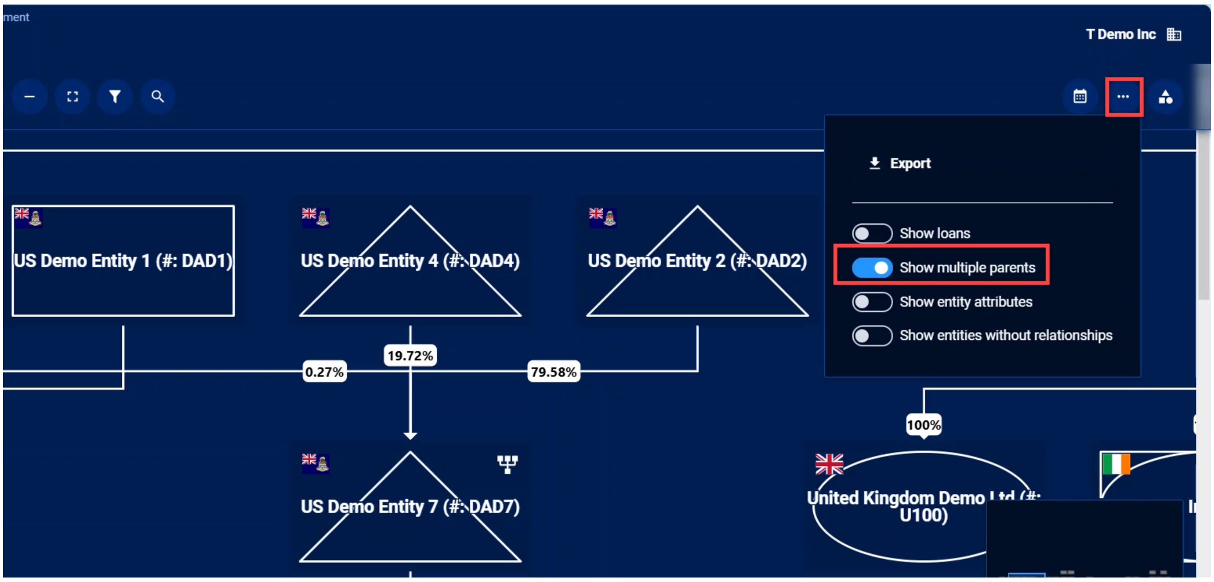
Show Entities Without Relationships

By default, entities without any parents or children will not be displayed on the chart. To show them, go to Chart Options and enable the toggle **Show entities without relationships**. These entities will not have any ownership lines going into or coming out of them.



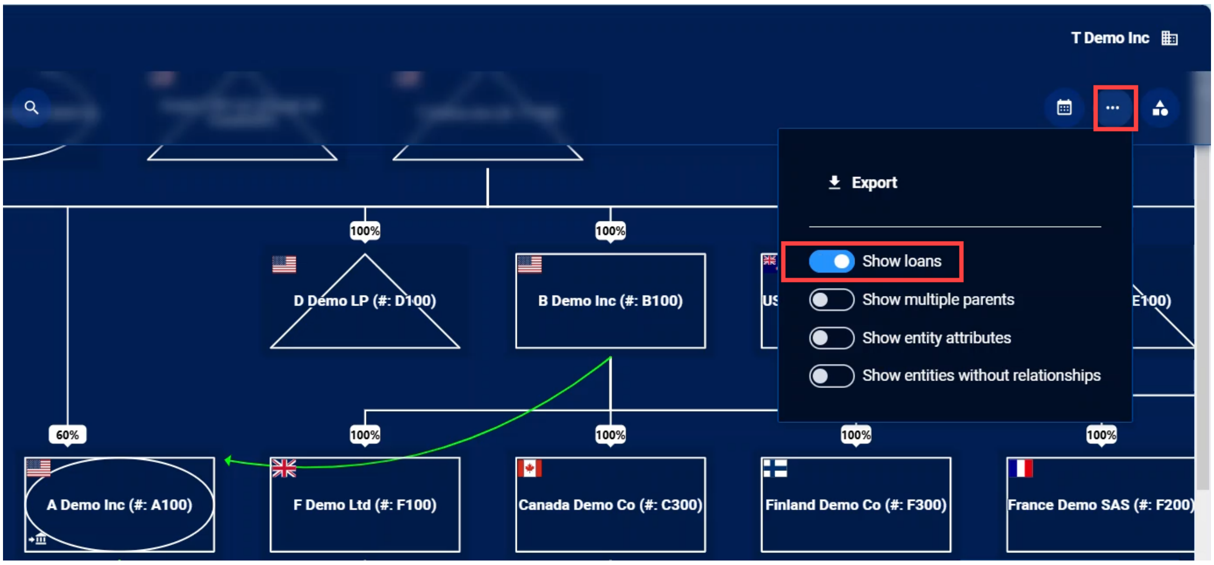
Show Multiple Parents

By default, only the ownership line representing the **primary owner** of the entity is shown. To view lines representing the non-primary owners as well, go to the **Chart Options** ellipsis menu and select **Show multiple parents**.



Show Internal Debts

To view lines representing internal debts, go to the **Chart Options** ellipsis menu and select **Show loans**.



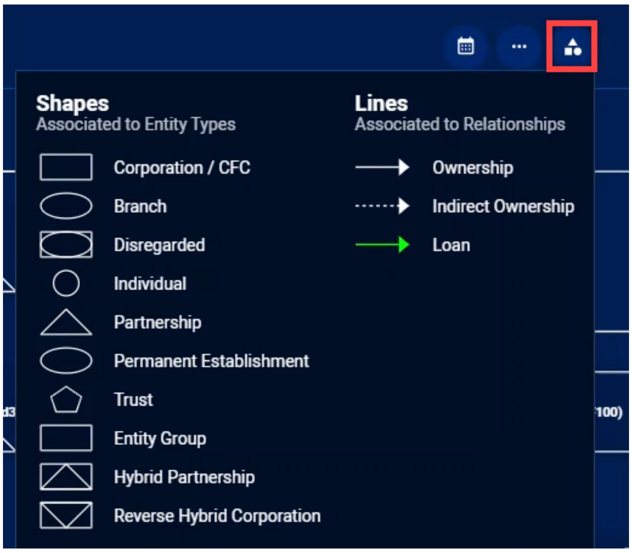
Legend

The Legend provides information on the org chart appearance.

Entities are shown as transparent, **ownership lines** as neutral (white in dark mode, black in light mode), and **internal debt lines** as green.

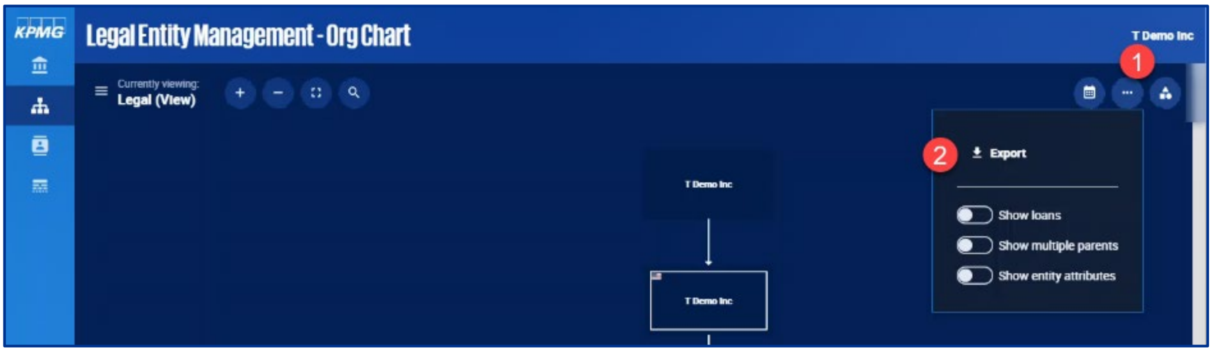
Indirect ownership (where there are entities in between that you are not viewing due to applied filters or lack of access) are shown as dashed lines.

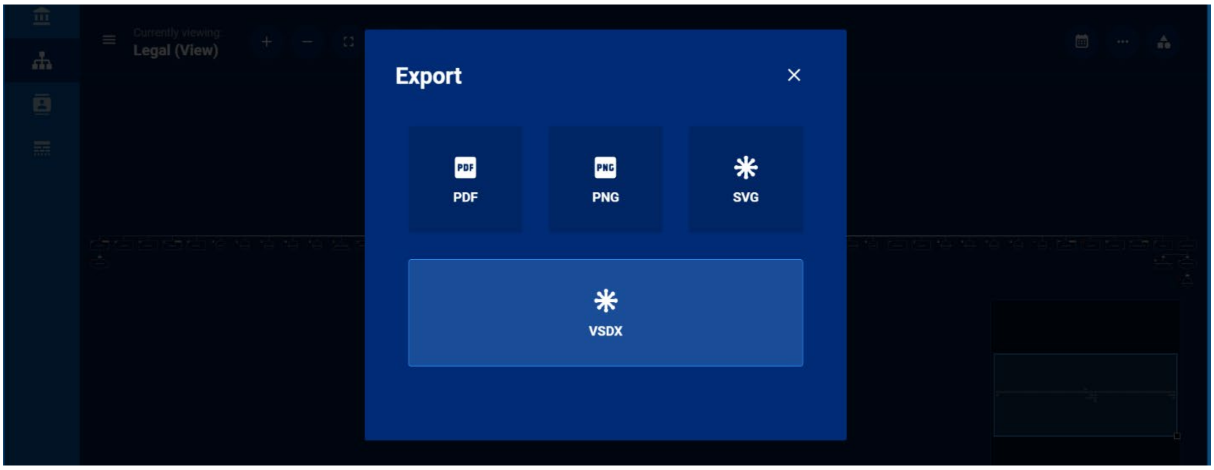
The **shape of each entity** is based on its Entity Type.



Export Org Chart

Go to the **Chart Options** ellipsis menu and click **Export**. Select which format you want the export in (PDF, PNG, SVG, or VSDX).





05

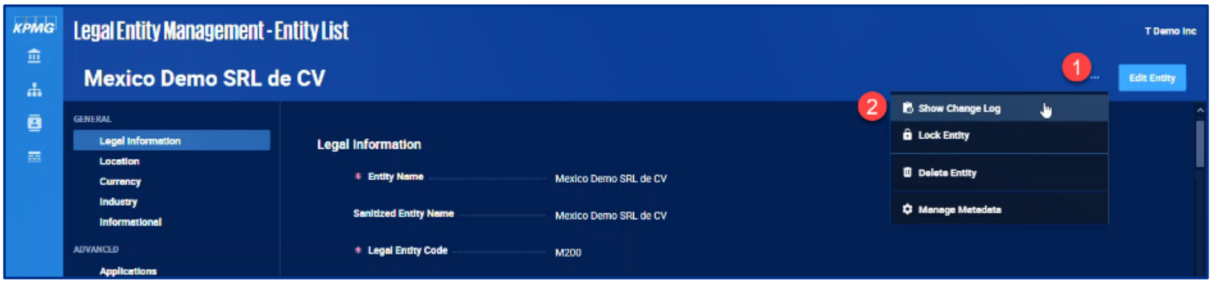
Entity Activity

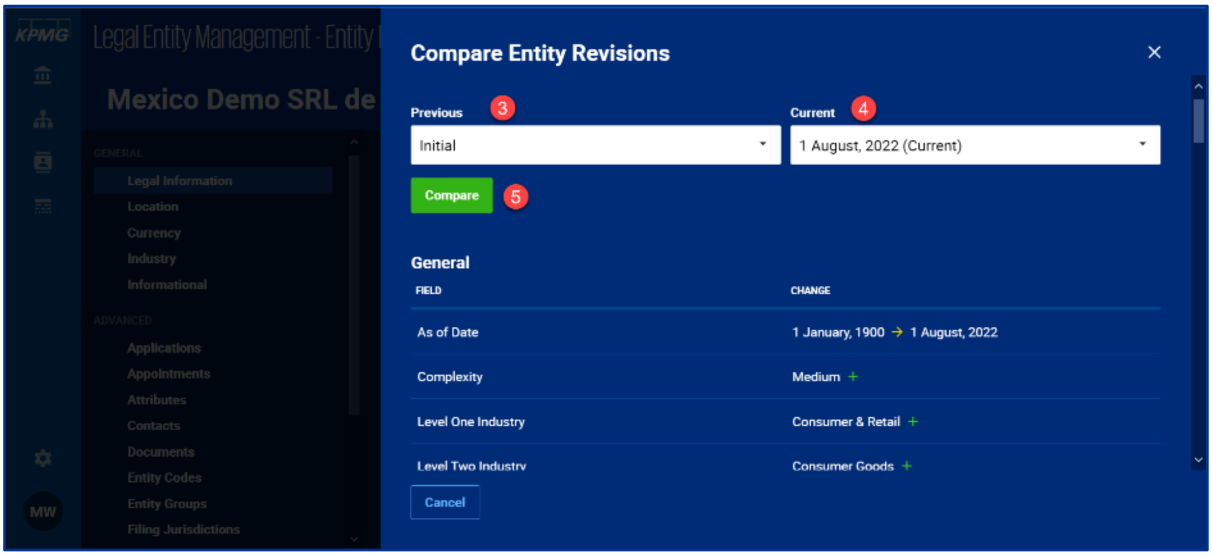
Entity Activity

View Change Log for an Entity

When you navigate to the Entity List screen and select a specific entity, that entity's current details are displayed and can be edited. Using the menu in the top right, you can also "show change log" to view changes made over time for that specific entity.

Select a "previous" version and a "current" version to compare.

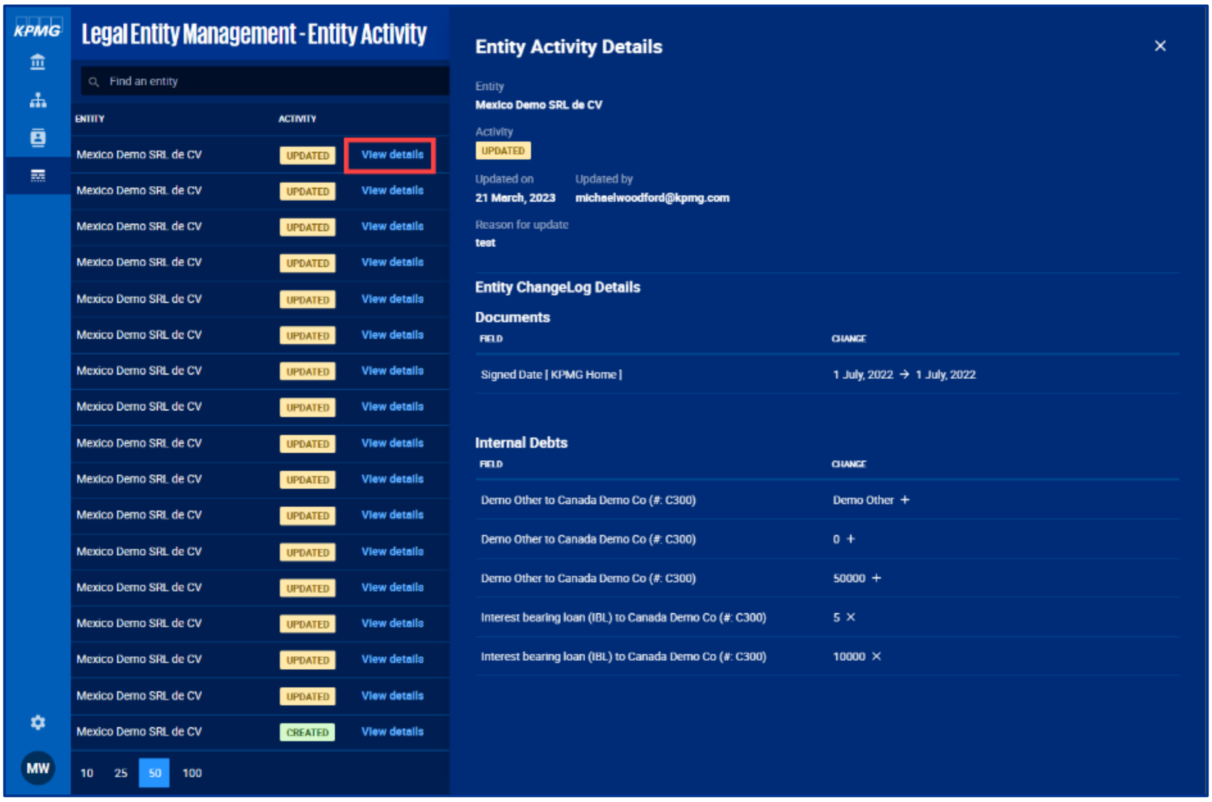




View All Entity Activity

The **Entity Activity** screen provides a view of all entity activity, including when entities are created, updated, and deleted.

You can "View details" for a specific activity to see what changed.



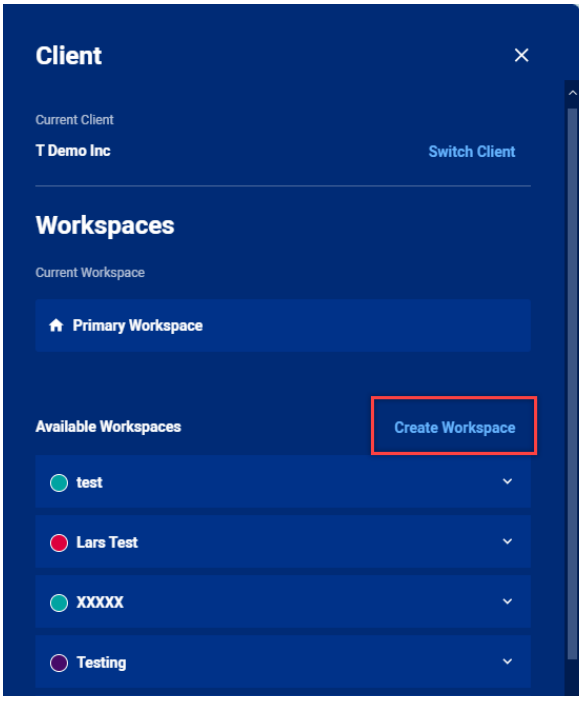
06

Entity Scenarios

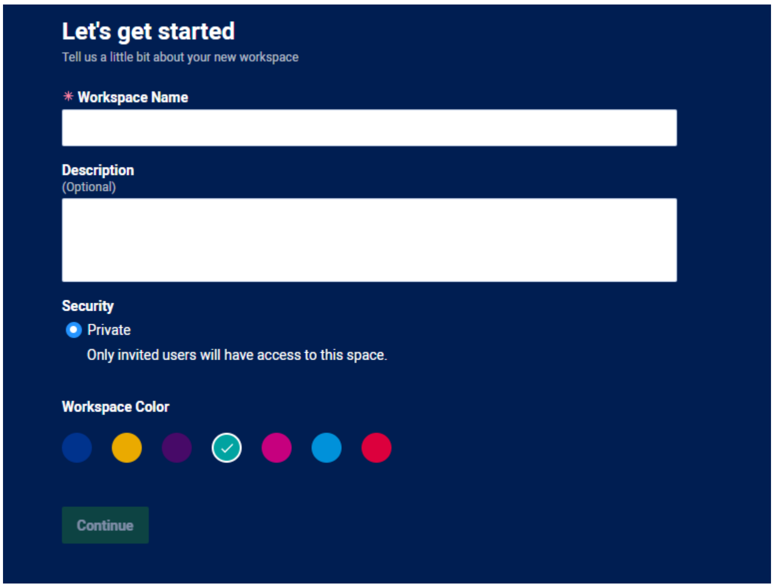
Entity Scenarios

Scenarios are playground environments where users can conduct “what-if” analysis and planning for entity restructuring and other changes. Changes in a custom scenario do NOT affect the main scenario. Likewise, changes in the main scenario do NOT affect the custom scenarios after the scenario is created.

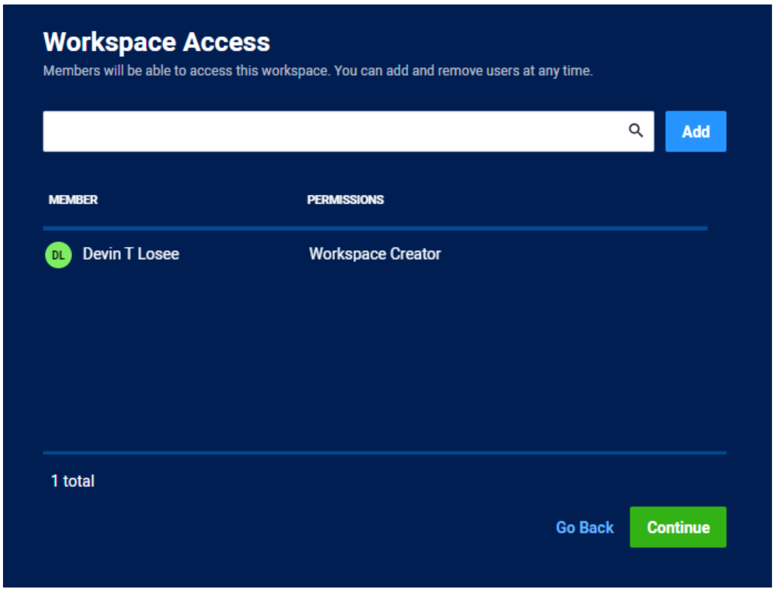
To set up scenarios, first create a workspace. The easiest way to do this is by clicking the menu in the top right and clicking **Create Workspace**. It can also be done from **Client Settings**.



Provide a name for the workspace.

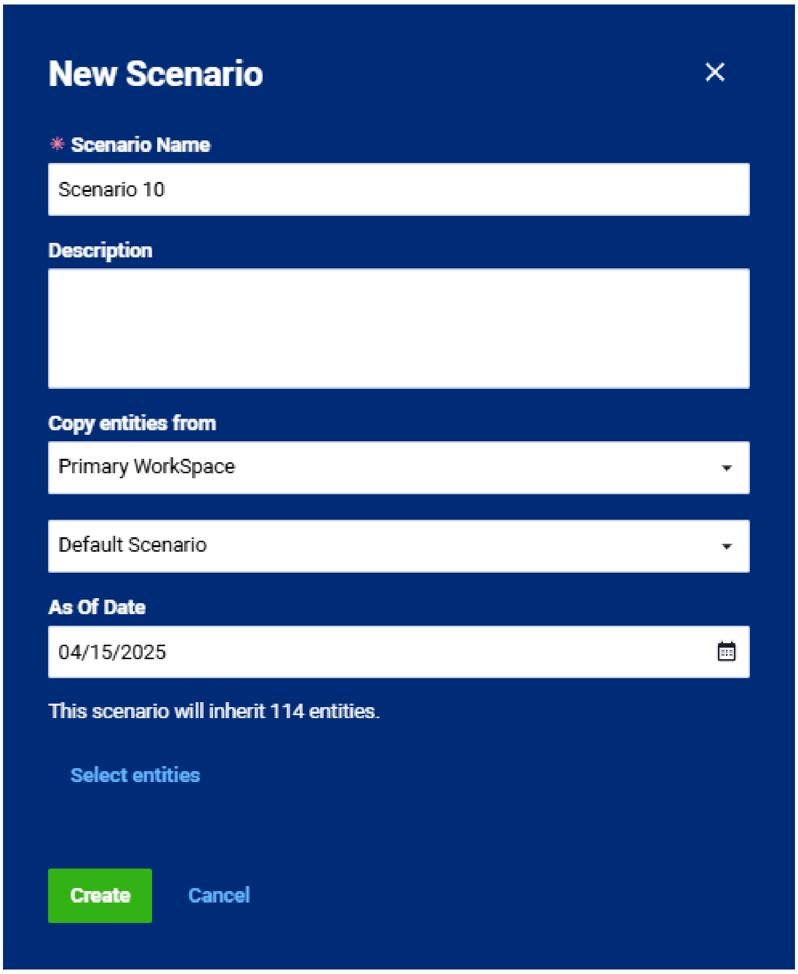


Invite others to the workspace. Users must be explicitly added to the workspace as either editors or viewers to access the workspace's scenarios.

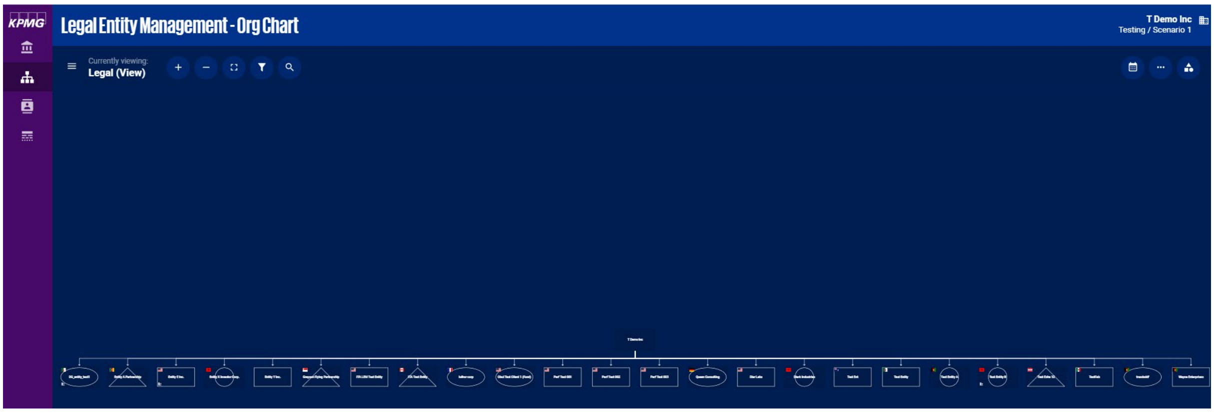


Create the first scenario for the workspace. Each workspace contains one or more scenarios. The first scenario is created by taking a snapshot of the main scenario and selecting all or a subset of entities. Subsequent scenarios can start from the main scenario or from another scenario in the current workspace.

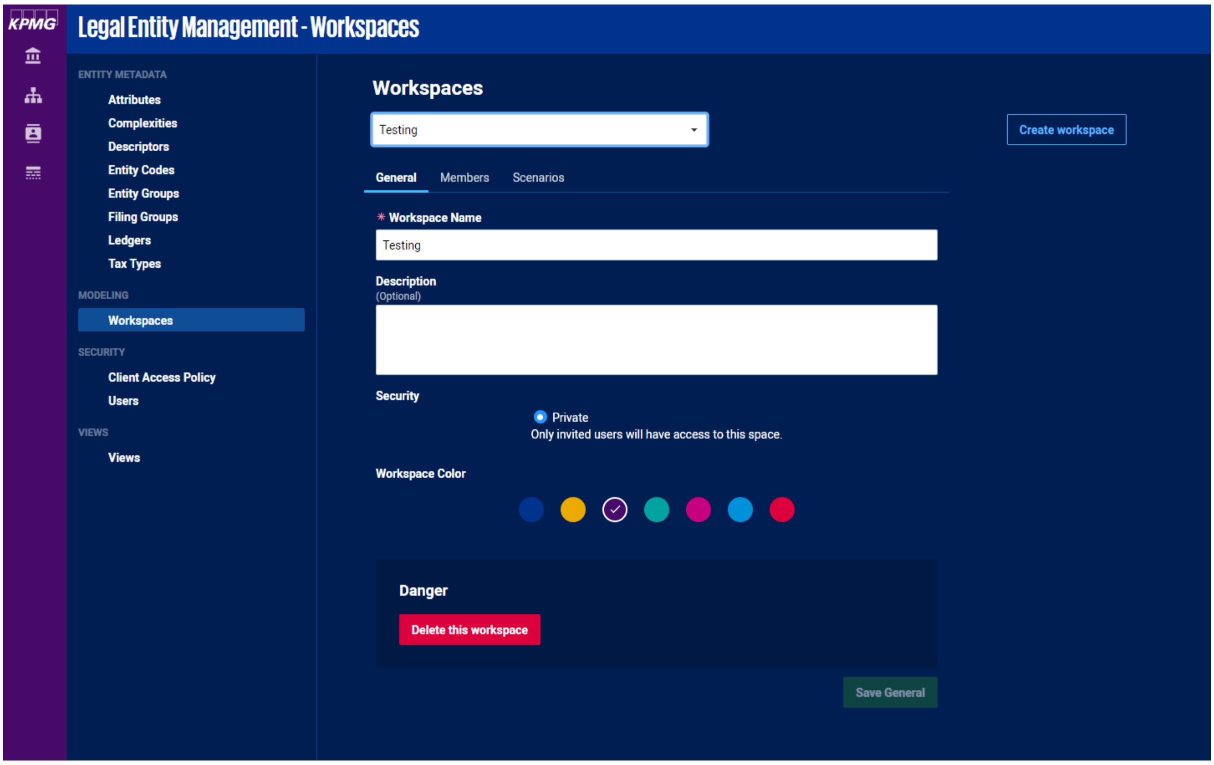
You can select an “As Of Date” when pulling in entities from an existing scenario. This defaults to the current date, though you can select a prior date if desired.



Once done, the workspace and its first scenario are now available. The left-side navigation bar is colored per your selection to visually indicate that this is not the main structure.



You can manage the workspace details, members, and scenarios over time from client settings.



07

Import/Export

Import/Export

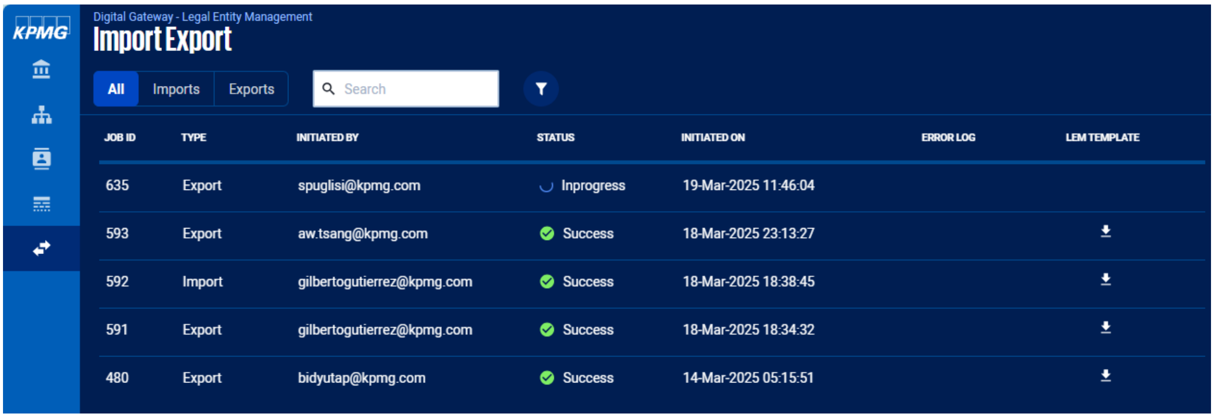
There is a dedicated screen for tracking imports and exports due to the time it may take for large volumes of data.

You can only view imports and exports that you initiated.

When a job **completes**, the template file can be downloaded.

When a job **fails**, the error log can be downloaded.

Available filters include the user who initiated the job and the job status.



08

Client Settings

Client Settings

Entity Metadata

The pages under "Entity Metadata" are used to manage reference data for the client, including:

- **Attributes** – Define attributes and which ones are visible on the org chart.
- **Complexities** – Define complexities.
- **Descriptors** – Define descriptors.
- **Entity Codes** – Define entity codes.
- **Entity Groups** – Define entity groups. There is an option to generate a dummy entity to represent an entity group. This can be useful if you want to track documents or workflows against a fund group or a consolidated filing group.
- **Filing Groups** – Define filing groups.
- **Ledgers** – Define ledgers.
- **Source Systems** – Define source systems.
- **Tax Types** – Define tax types for use with Jurisdiction EINs.

Modeling

Create and manage workspaces and their underlying scenarios. See the Entity Scenarios section for more details.

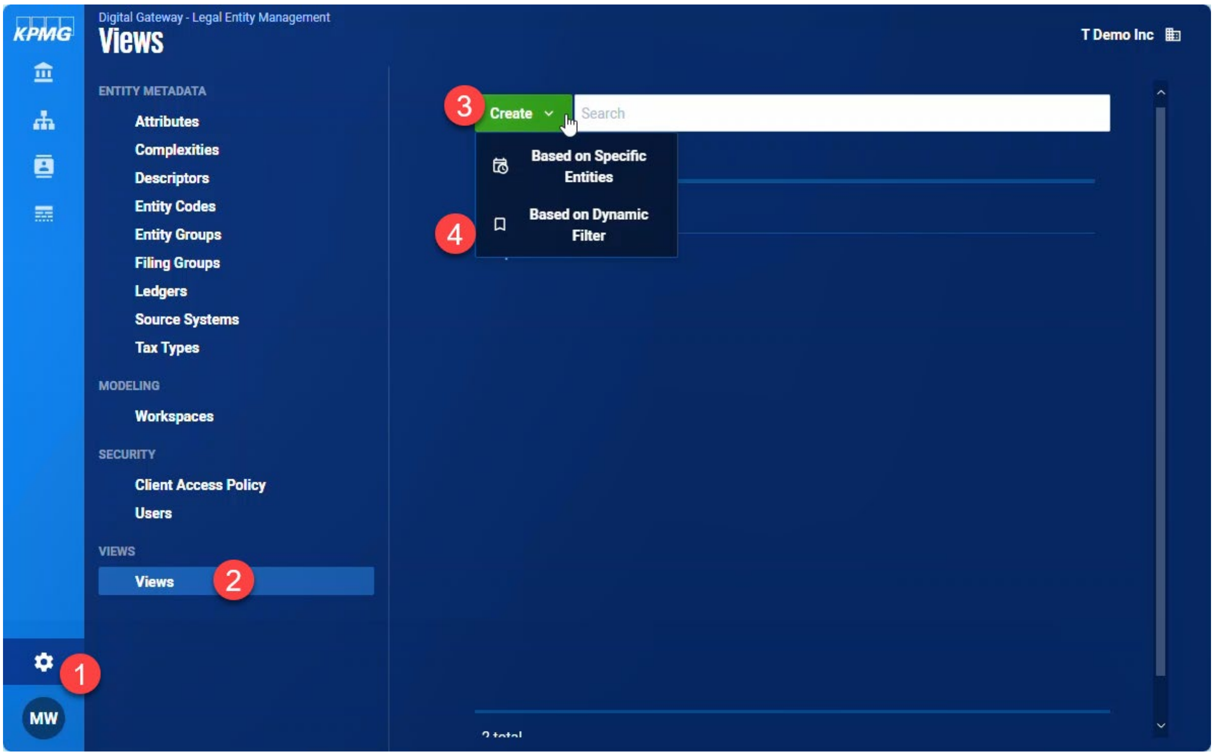
Security

Manage the client access policy (client, entity opt in, entity opt out) and user permissions.

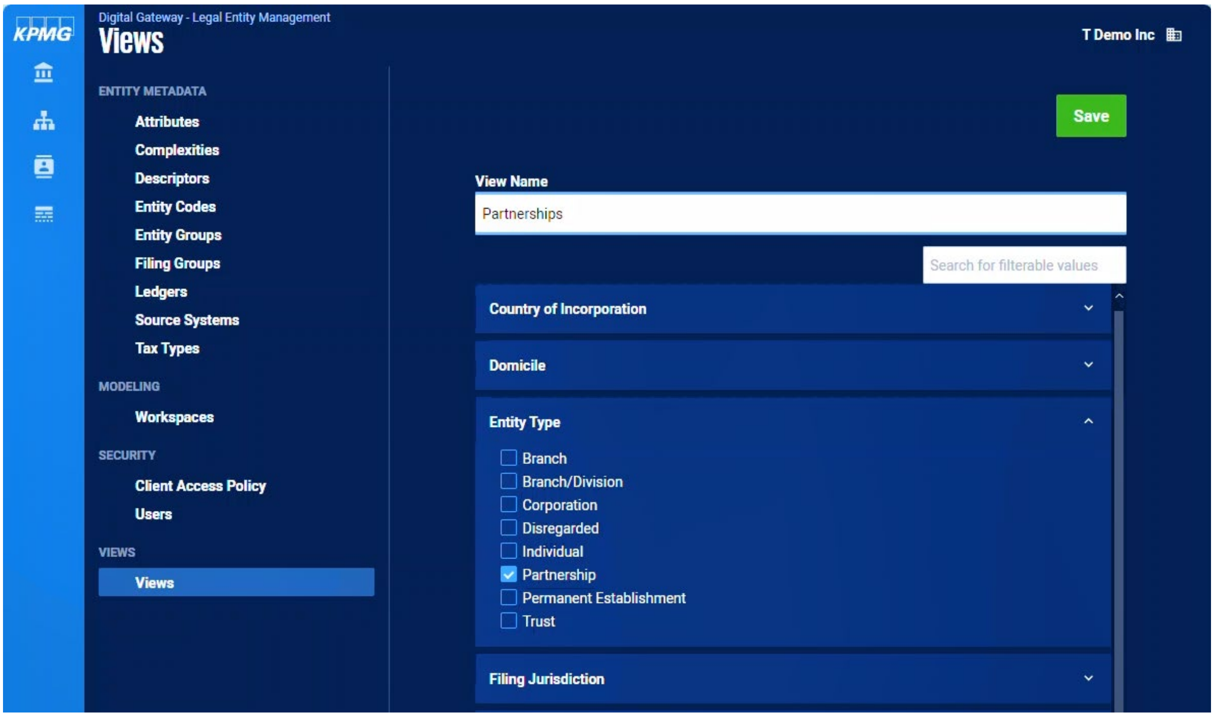
Views

Create and manage Views. This is an alternative to creating Views from the Org Chart.

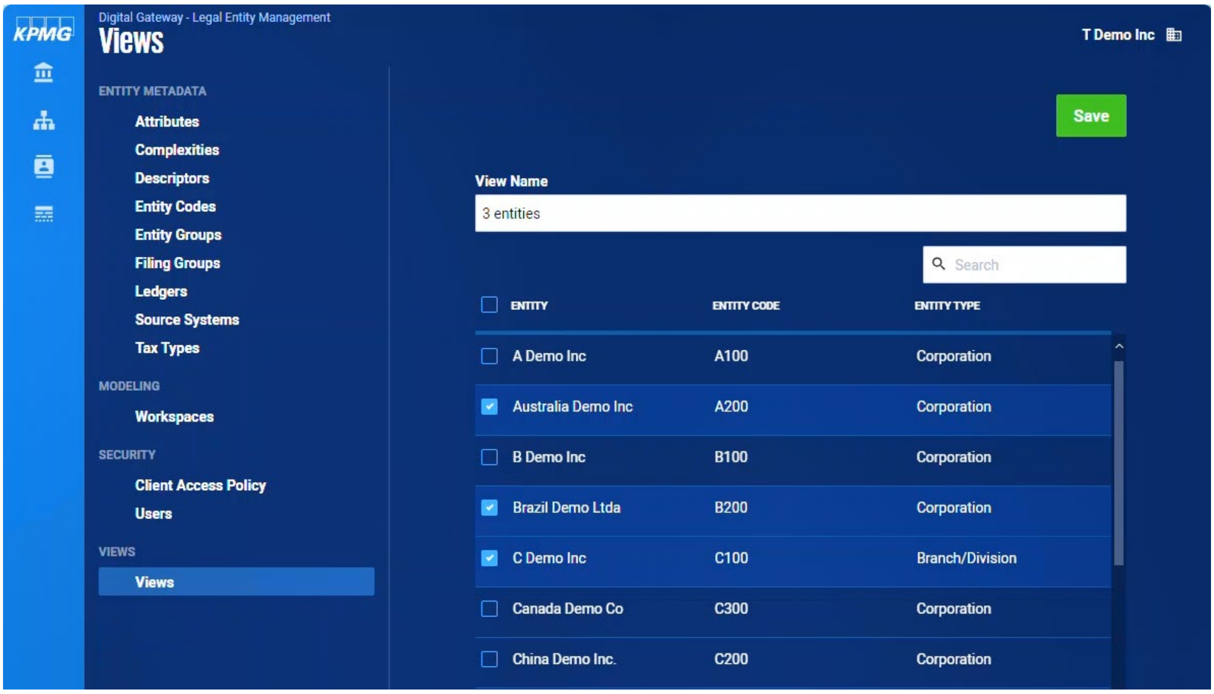
When you create a View here, you can create a static view or a dynamic view.



If you choose **Based on Dynamic Filter**, then you get the same list of filters as when filtering on the org chart. This can also be done [on the org chart](#).



If you choose **Based on Specific Entities**, you will get a list of entities.



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