

An end-to-end SAP GRC solution delivering efficiencies in internal controls

Business profile

SABMiller is one of the world's leading brewers with more than 200 beer brands and some 70,000 employees in over 75 countries. It also has growing businesses in soft drinks and is one of the world's largest bottlers of Coca-Cola products.

Challenges

Following a SAP implementation at their UK Corporate division, SABMiller identified Segregation of Duties (SoD) conflicts that needed to be addressed. Some of these were due to broad technical roles and business roles, and some were caused by role assignments.

"We defined our SoD principles and rule-set and then based on these we ran the SoD report for Corporate and identified quite a few conflicts. As a result, we kicked off a project to fix these issues," explains Roberta Agnelli, Head of Internal Financial Controls for SABMiller. These conflicts increased the potential risk of fraudulent transactions and serious errors being made and required labour intensive manual mitigating controls and additional audit procedures by external auditors.

Remediating these SoD conflicts for the UK Corporate division became a priority in July 2011, and Turnkey Consulting was selected as SABMiller's partner for the project as they had previously worked together successfully on similar projects. Agnelli comments, "We thought it was easier to have someone who had the right technical skills but who also knew the company and the people. It was a logical decision because it was based on the previous experiences of my colleagues and the feedback I'd received from them."

Solution

There were four main stages to the project.

SoD (Segregation of Duties) free roles:

Some of the SoD conflicts had been caused by the fact that the business roles defined within SAP were too large. In order to get

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Highlights

- Ensures all SoD conflicts in SABMiller Corporate division are efficiently mitigated, minimising the risk of serious fraud or errors and the need for time consuming manual controls.
- SABMiller now manages access control risks confidently across the corporate side of the business and has much greater visibility of potential issues.
- Having Turnkey Consulting as part of the business team provided seamless integration with the business and the solution team.
- Turnkey's successful relationship with business process owners and ability to translate technical SoD results ensured efficient remediation of conflicts.
- SAP GRC v.10 upgrade successfully completed.
- Turnkey's technical expertise and specific in-depth knowledge helped drive a solution designed to deliver the best possible results for the company.

access to the one or two transactions they needed to use, people were gaining access to many more that they did not need.

"This was generating conflicts that were absolutely unnecessary from a business perspective," says Agnelli. "Initially we thought to remediate the conflicts we just needed to make sure that the right people had the right roles, but then we realised that actually we needed to look at the roles first."

Turnkey Consulting was engaged in a role-mapping exercise, handling communications between the SABMiller team in South Africa building the new roles, and users within the Corporate division in the UK. Agnelli explains, "It wasn't just remediation, it was analysing the root cause which was the roles. Building new SoD free roles became the primary focus in order to achieve our ultimate goal of cleaning up all SoD conflicts by year-end".

Once the new roles had been built and tested for SoDs, Turnkey Consulting helped to migrate around 700 Corporate Division to their new roles and ensure a smooth transition.

Remediation of conflicts (role removals)

With all the Corporate users on new SoD free roles, Turnkey discussed with the business a limited number of residual SoD issues and agree the removal of the roles deemed unnecessary. This maximised remediation effort before considering implementation of mitigating controls.

Turnkey Consulting analysed the technical SoD results and worked with the business process owners to analyse the nature of each conflict, explaining the cause and the business impact. This helped the business make decisions about whether to remove roles from users to solve the SoD conflicts.

Mitigation of conflicts and Process Controls

The next stage was to define business process controls to mitigate the risks associated with a small number of residual SoD conflicts that remained. For example, the Corporate division payroll team consists of only one person who needs wide access to perform required tasks and as such duties could not be segregated. The team mitigated this risk by ensuring activities performed by that person were reviewed by someone else.

Turnkey Consulting worked closely with SABMiller's Internal Controls team to understand these remaining unresolved SoDs and ensure effective mitigating controls were identified.

The corporate remediation project was successfully completed in March 2012 and Turnkey Consulting has continued to work with the SABMiller team to handle ongoing SoD monitoring and mitigation for any new conflicts that occur.

Sustainable Business As Usual process

With all SoD conflicts resolved, it was time to implement a process to remain "SOD conflict free" and provide visibility to all relevant parties if a new conflict occurred in the Corporate division. This meant working with the business to embed SOD checks in the user provisioning process. From a detective point of view, it meant running periodical SoD reports in order to timely address new SoD issues.

Turnkey Consulting supported SABMiller in both processes and during the upgrade of SAP GRC Access Control and Process Control to version 10.0, which also supported SABMiller's "stay clean" approach. The new version has better SoD reporting capabilities which facilitate discussions with business users. Another advantage of GRC v.10 is the integration between AC and PC, allowing consistent data across both components and easier management of SOD mitigating controls.



Benefits

Minimised risk of significant fraud and errors:

SABMiller Corporate division achieved a SoD free environment and has maintained this since February 2012 which is a clear business benefit, as it means the risk of significant fraud and errors is efficiently minimised.

Better management of access risks and more efficient compliance:

"We now have enhanced management and monitoring of SoD risks across the Corporate division through SAP GRC Access Control," says Agnelli. As a result of this project, SABMiller continues to meet its compliance obligations in a more streamlined way.

Better, more efficient tool to manage internal controls and segregation of duties risks:

SAP GRC v.10 is a better version of the tool that makes the controls process run more smoothly. "There's also more knowledge of the tool that allows users to serve the company better. The project team worked closely with the users and they provided feedback on what did not work and could be improved; this helped us create a stronger solution and made users more confident with the tool," comments Agnelli.

Summary

"I've really enjoyed working with Turnkey Consulting. I don't think of them as consultants - I feel like they are part of the team. SABMiller set the business requirements and Turnkey Consulting worked with us ensuring these were fully met and things got done the way we needed them done."

"The team from Turnkey Consulting has also been very committed and have worked long hours when required. They have brought us good technical knowledge and completed whatever was required to get the job done. Their technical knowledge was a real asset."

Roberta Agnelli, Head of Internal Financial Controls at SABMiller