SAP Implementation and Process Auditing

For internal audit professionals working in an SAP environment, this course provides an essential knowledge base as well as hands-on training in an SAP ERP system. This course, a joint effort between The IIA and Deloitte & Touche, includes facilitated discussions, case studies, and practical exercises, allowing participants to explore the many ways that an SAP implementation impacts internal auditing.

Financial and operational auditors, IT auditors, SAP implementation teams, financial and accounting staff members concerned with SAP ERP internal controls, and audit management personnel will all benefit from this comprehensive course, which covers the structural elements and technical features of SAP ERP, SAP ERP security, the internal control features and functions of the various SAP ERP business processes, and the SAP GRC suite of tools formerly known as Virsa.
Course Duration:
3.5 Days

CPE Hours Available:
32 CPE

Experience Level:
Intermediate

Field of Study:
Auditing

Prerequisites:
None

Advance Preparation:
None

Delivery Format:
Seminar, On-site
Course Outline:

**SAP Overview**
- SAP company profile
- SAP ERP product
- SAP ERP modules and SAP ERP business process
- Technical architecture
- Audit cycles
- Link between the SAP modules, business cycles, and audit

**SAP ERP Navigation**
- Logging on
- Screen components
- System navigation
- Session management

**Organization Model**
- SAP organizational model concept
- Structural components of the SAP organizational model (financial view, materials view, sales and distribution view)
- Risks and control issues related to the organizational model structures

**Risks and Audit Issues**
- Key business risks
- Specific audit risks
- Lessons learned
- SAP audit resources

**Master Data**
- Importance of master data
- Master data concepts
- Types of master data
- Maintenance, administration, and auditing
Introduction to Security

- Components of security
- Security authorization concept
- Profile generator
- Security authorization mechanics
- Key security tools, reports, and transactions
- Audit issues relating to SAP security

SAP ERP Financial Accounting (FI)

- FI module overview
- FI sub-modules
- Process controls (common controls, FI controls)

SAP ERP Sales and Distribution (SD)

- Key features and functions
- Process controls

SAP ERP Materials Management (MM)

- Key features and functions
- Goods Receipt Invoice Receipt overview
- Process Controls

SAP ERP IMG

- Overview of SAP’s Implementation Guide (IMG)
- Navigating the IMG structure
- Impact on audit

SAP ERP Controlling (CO)

- Key features and functions
- Process controls

SAP ERP Human Resources (HR)

- HR overview
- Key features and functions
- HR security
Introduction to SAP Governance, Risk, and Compliance

- Introduction to SAP's Governance, Risk and Compliance suite (formerly known as Virsa)
- How to run security queries

Basis Component Overview

- Basis Component (BC) overview
- BC features and functions
- Impact on audit

SAP ERP Audit Planning

- Team development
- Data gathering
- Defining audit requirements
- Define audit tasks

Business Cycle Controls

- Approach to business cycle controls
- General risks and audit considerations
- Business cycle overview