

ICAM: Internal Controls and Audit Management System

Internal Controls Management Framework

Key Features

- Integrated Oracle database
- Fully Configurable Terminology
- Multi-Language
- Role Based Privileges
- Regional Visibility Restrictions
- Modern Web-based GUI
- Enforceable Segregation of Duties (SoD)
- Employee/Organisational synchronisation interface
- Dynamic scheduling based on Organisation and Employee changes
- Line management support for execution and approval of supervisory tasks
- Audit Management integration
- Integrated Support functions for central and de-centralised administrators

Internal Control System

- Ability to automatically raise issues directly in the Audit Management System for execution tasks



Audit Management System

- Ability to reference the overarching risk within the Internal Control System via Goal, Control Objective and even Control.

Tightly integrated system allows enterprise risk management to report and analyse where the issues originate from and to be proactive in countering these risks prior to becoming major control deficiencies.

- Internal workflow/collaboration engine triggers systematic scheduling of execution task assignments
- Automatic alerts and notifications to appropriate personnel for pre-emptive or remedial action of subordinate employees tasks. (SoD).

- Periodic or Adhoc based scheduling
- Multi threaded background task scheduler
- Dynamic assignment morphing based on automated updates to employees and organisational structure

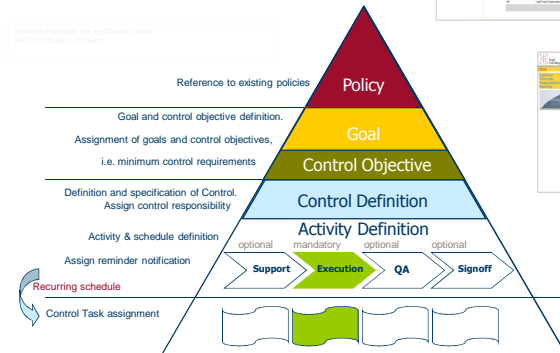
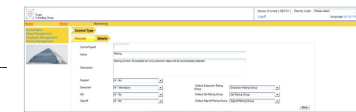
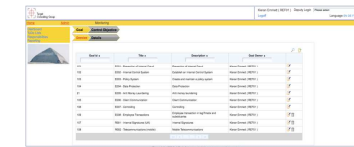
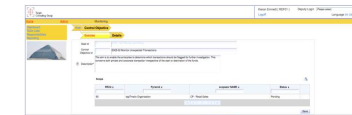
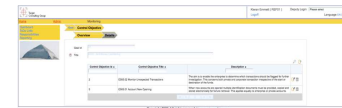
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Internal Controls and Audit Management System
Legal & Compliance Portal

Control Setup

Flexible Implementation
Reminder & Escalation Mechanism

Enforceable Segregation of Duties
Direct or indirect assignment

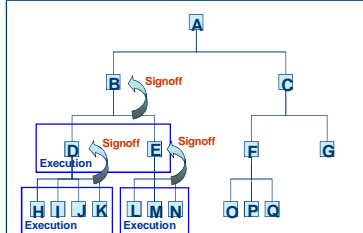


Execution Task Scheduler

Indirect Assignment

Direct Assignment

Assignment via Zone of Responsibility (Indirect)

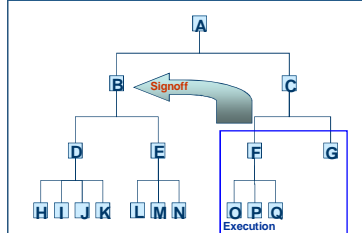


Supervision according to defined structure
4-eyes verification (signoff) by next higher supervisor
Segregation of Duties
Supervisor can have execution and signoff responsibilities

Usage Model

- Automatically morphs with the update of the structure
- Automatically morphs with the changes of employees
- No additional control definitions changes
- No dedicated person required for signoff – automatically assigned

Direct Assignment



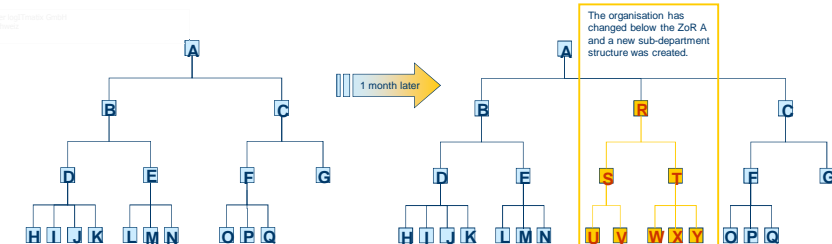
Individuals with supervisory duties
4-eyes verification (signoff) by directly assigned supervisor
Segregation of Duties

Usage Model

- Dedicated person(s) required for signoff.
- Automatically morphs the Execution tasks with the update of the structure
- Automatically morphs the Execution tasks with the changes of employees
- Possible control definition changes required for signoff task

Automated Schedule Changes

Schedules based on Structures



A Control is set up with an activity that has the following definition:
Execution: defined as ZoR A, ZoR Owner, 8 levels down
Signoff: defined as ZoR Owner, 3 levels up

Between the initial scheduling and the next scheduling, one month later, the organisation has changed below the ZoR A.

Execution Tasks for ZoR Owners

H, I, J, K
L, M, N
O, P, Q
D, E
F, G
B, C

Signoff Task for ZoR Owners

D
E
F
B
C
A

The scheduler recognises the structural changes and morphs the execution schedule to include the newly defined part of the structure

Execution Tasks for ZoR Owners

H, I, J, K
L, M, N
O, P, Q
D, E
F, G
B, C, R
U, V
W, X, Y
S, T

Signoff Task for ZoR Owners

D
E
F
B
C
A
S
T
R