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# **Audit in SAP, Part 2**

## **(Module - 7 : DISSA Course)**

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# Discrepancy Report- types

- **1. SDR**
- Potential SDR (aka "SDR log") created whenever a Delivery List item is received & Goods Receipt (GR) has not yet been posted (that is, invoice is created without GR).
- Potential SDR = temporary log that indicates received invoice without GR
- **2. Stock Inconsistency-** shown in Material Master record with Stock available in MMBE .
- At same time, valuated stock will not match with codes/reports like MCBE, MC.9, MB53.
- **Important** = maintain correctness in terms of quantity & value.  
**Risk** = cause instability of system in terms of incorrect reporting, false stock statements & incorrect decisions.

- **3. Discrepancy report** between "INSPECTION CHARACTERASTICS and SPECIFICATION CLASSES"
- **4. DR in PO**
- **DR** = report showing difference between what was ordered & what was received.
- IS Auditor - Create a Selection Parameter where GR Quantity is not equal to Order Quantity.
- **Purchase Order List Display**  
transactions (one transaction is ME2N).
- Use menu path Logistics >  
Materials Management > Purchasing > Purchase Order >  
List Displays >>>

# SAP Exception Reporting

- **Use**
- IS Auditor = select & highlight objects that are in some way different or critical.
- Results that fall outside a set of predetermined threshold values (exceptions) are highlighted in color or designated with symbols..
- Exception reporting allows = to determine objects that are critical for a query, both online, and in background processing.
- **To run an Exception report:**
- In the *Reports* menu, click *Reports*.
- A list of reports appears.
- Click *Exception*.
- The *Report Criteria: Exception* window appears

# Major phases in SAP implementation

- **a) Vendor Selection**
- **b) Business Process Re-engineering ( BPR)**
  - Current “as is” processes = understood & methodically mapped to new SAP system and it’s “to be” capabilities.
  - IS Audit or review = gaps = uncovered during BPR Review which must be planned for.
- **c) Change management**
  - Consideration must be given to executive sponsorship & to business & technical user training.
- **d) Data Migration- Critical process**
  - Business processes evolve & get enhanced during above phases,
  - Data migration = only phase during which data is actually moved from legacy applications to SAP.
  - Effective data migration directly affects business user adoption rates

# Data validations available in SAP

- During data migration in SAP, if parts of data being loaded into SAP does not pass SAP validation, entire record will be rejected by the system.
- **Types of data validation checks performed by SAP:**
  1. **Syntactical** – Validity of field length & data type that is being migrated is checked
  2. **Semantic** – Whether piece of data represents a customer or material item or vendor = example of semantic validation.
  3. **Structural** – Parent – child relationships are checked. Eg: Header & line items of invoices.
  4. **Dependency** – Data is validated against other master records or dependant transaction detail.

# Audit procedure for SAP migration audit

- **IS Auditors note**
- SAP data migration is not just about moving data into SAP
- **Crux** = about making the data work within SAP.
- **Implies** = data in SAP application must be accurate & trustworthy for business users to readily transition from their legacy applications to SAP applications

## **Exam = Important terms / acronyms**

1. ACL = Audit Command Language (CAAT Tool)
2. AIX = Unix Operating System for IBM servers
3. BCP = Business Continuity Plan
4. CAATs = Computer Assisted Audit Techniques
5. CR = Change Request ( in SAP )
6. CRM = Customer Relationship Management (application software)
7. DB = Data Base
8. DMZ = De-Militarized Zone
9. DR = Disaster Recovery
10. ELC = Entity Level Controls
11. ERP = Enterprise Resource Planning (application software)
12. GITC = General Information Technology Controls



13. HOD = Head of Department
14. HP-UX = Unix Operating System for HP servers
15. LAN = Local Area Network
16. OS = Operating System
17. RHEL = Red Hat Enterprise Linux, a type of Linux Operating System
18. SA = Standards on Auditing
- 19. SA/SOD** = Sensitive Access / Segregation of Duties
20. SAP = Systems, Applications and Products in data processing, ERP application software
21. SDLC = System Development Life Cycle, a software development methodology
22. SQL = Structured Query Language, high-level software language for database systems
23. UAT = User Acceptance Testing
24. VPN = Virtual Private Network
25. WAN = Wide Area Network

## Exam related MCQ

1. SAP HANA was launched in

- a) 2005
- b) 2008
- c) 2010
- d) 2015

- Answer – c

• 2. \_\_\_\_\_ is the default programming language for SAP applications.

- a) SAP GRC
- b) SAP R/2
- c) ABAP
- d) None of the above

- Answer = c

- 3. \_\_\_\_\_ is a set of data that is needed for processing of transaction data and remains unchanged over large number of such transactions.
  - a) Constant
  - b) Meta
  - c) Uniform
  - d) Master
- **Answer- d**
- 4. Controlling ( CO) is usually a part of which Module of SAP ?
  - a) Sales & Distribution
  - b) Human Resource
  - c) Accounting
  - d) Materials management
- Answer – c

- 5. One of the latest version of SAP is :
- *A. SAP R1*
- *B. SAP S/2*
- *C. SAP R/3*
- *D. SAP S4 HANA*
- 6. The letter 'S' in S4 HANA stands for / implies ?
- *A. Systems*
- *B. Suite ( business)*
- *C. Strategy*
- *D. none of the above*
- Answer= b

- 7. One of the challenges in ERP audit is :
  - a. chance of control over-ride in ERP
  - b. Difficulty in Substantive Audit for ERPs & absence of audit trail
  - c. needs specialised ERP knowledge
  - d. lack of ITGC in the ERP
- Ans = b
- 8. Which is true statement?
  - a) · SAP Supports Multiple Languages
  - b) · SAP Supports Multiple Currencies
  - c) SAP Can execute on any OS
  - d) All of the above are true

- 9. **SAP Business one** is usually for
- Small / Medium Enterprises
- MNC s
- Banks
- All the above
- Ans – a
- 10. SAP R/3 indicates \_\_\_\_\_:
- A. Presentation, database, application
- B. server, user, network
- C. database, firewall, application
- D. none of the above
- Ans = a