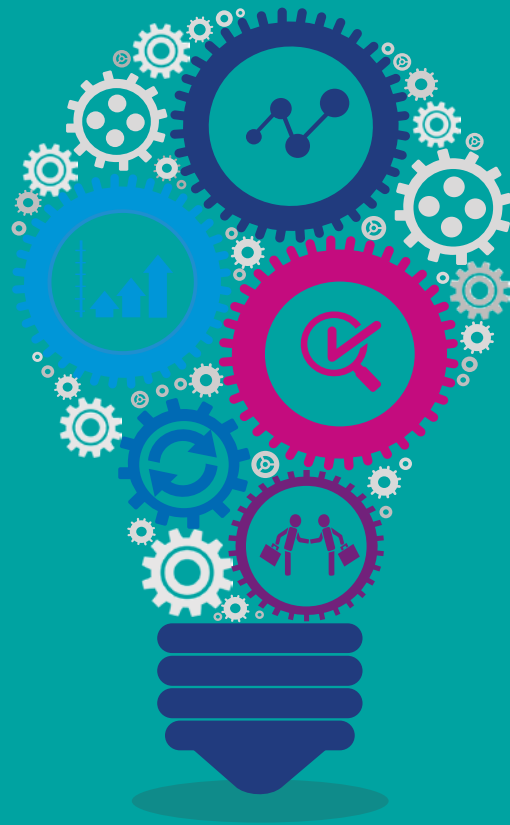




# Survey - Governance, Risk and Compliance



May, 2019

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2019 EMA GRC: SAP HANA, Segregation of Duties,  
Internal Controls & beyond GRC

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# Introduction to the EMA GRC Survey

GRC tooling for SAP is no exception to rapid developments, many providers offer solutions to keep their clients on track regarding internal control management, including access risks such as segregation of duties. With the increasing regulations internal controls have also developed over time from a relative small or even non-existing part of the finance department to an important corner stone of almost every large organization.

In the world of SAP another recent development is the introduction of the HANA database server and the new application layer of SAP called S/4 HANA in 2015. This allows advanced analytics, such as predictive analytics, spatial data processing, text analytics, streaming analytics and graph data processing. The S/4 HANA is the business suite that is built on the SAP HANA database server and is the successor of SAP ERP Central Component (ECC) 6.0.

In light of all these developments this survey was initiated to get a better insight in the maturity of GRC, the level of internal controls and the adoption of HANA with the organizations running SAP within the EMA region. Over a period of four months more than 40 large organizations running SAP were asked to participate in this survey. Their input has been analyzed anonymously and the results are collated in this report.



■ Participating countries

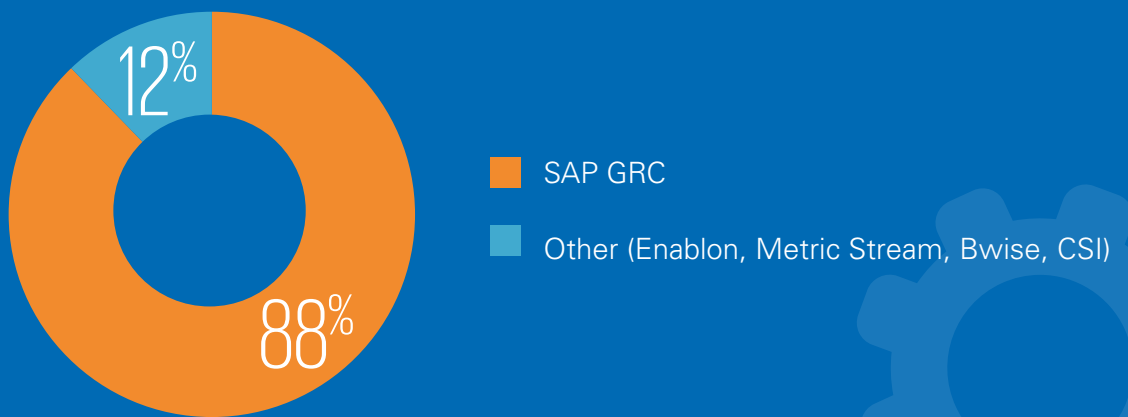
# GRC SYSTEM LANDSCAPE

77% of the interviewees have deployed a SAP GRC Solution



18% of interviewees are planning to implement a GRC Solution

## Which GRC tools do you use ?



## Which functional domains are covered by GRC solutions?

87% Segregation of Duties management

35% Control automation

45% Control campaign documentation

29% Risk Management

39% Internal audit

# SOD MATRIX

**7% OF INTERVIEWEES** HAVE NEVER REVIEWED THEIR SOD MATRIX SINCE THEIR IMPLEMENTATION

**79%** of interviewees have a clearly defined SOD matrix

**88%** of them have the SOD matrix communicated across the company



**56%**

of interviewees perform cross-system SOD checks



**35%**

have not updated their SOD matrix within the last year




**52%**


use a dashboard to monitor SOD conflicts (Tableau, Qlikview, MS Excel)

## TOP 5 PRIORITIES AROUND SEGREGATION OF DUTIES




- 1

**Remediation of conflicts (roles and users)**
68%

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- 2

**Automate mitigating controls**
59%

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- 3

**Review and update segregation of duties matrix**
59%

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- 4

**Define mitigating controls**
45%

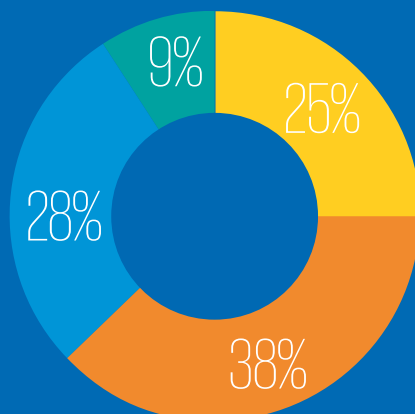
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- 5

**Setting up a dashboard and/or indicators**
27%

The matrix contains

**91**

risks on average



Number of risks in SOD matrix

- less than 50 risks
- between 50 and 100 risks
- between 100 and 200 risks
- more than 200 risks

# INTERNAL CONTROL AUTOMATION

**57% OF INTERVIEWEES** REPORT HAVING FEWER THAN 10% OF AUTOMATED CONTROLS BUT **72% IDENTIFY CONTROL AUTOMATION** AS A TOP PRIORITY



**81%** of interviewees have a clearly defined internal controls framework



**219**

Average number of controls identified in control framework



**17%** of the internal controls are automated on average

**69%** of respondents state to have a **tool** to report on the effectiveness of the controls

**50%** of respondents state to have a **dashboard** to monitor and report on the effectiveness of the controls

## TOP 4 PRIORITIES AROUND INTERNAL CONTROL SOLUTIONS

**72%** Increase in control automation rate



**48%** Collaboration between Internal Control & IT teams

**48%** Reduce control deficiencies



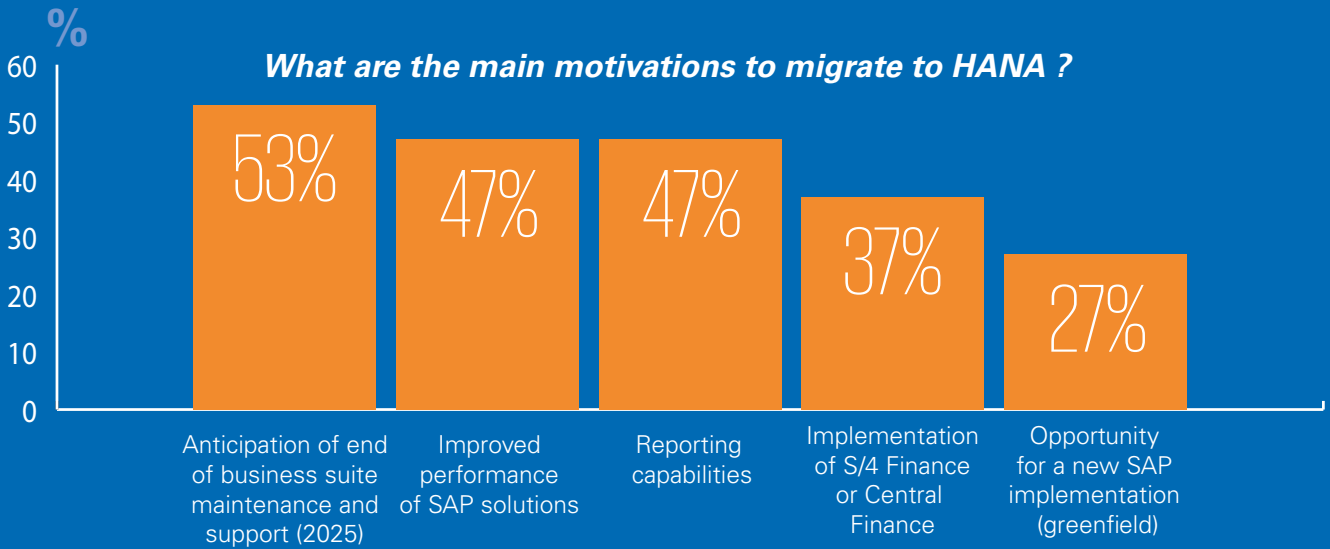
**31%** Setting up dashboards

# GRC WITHIN HANA

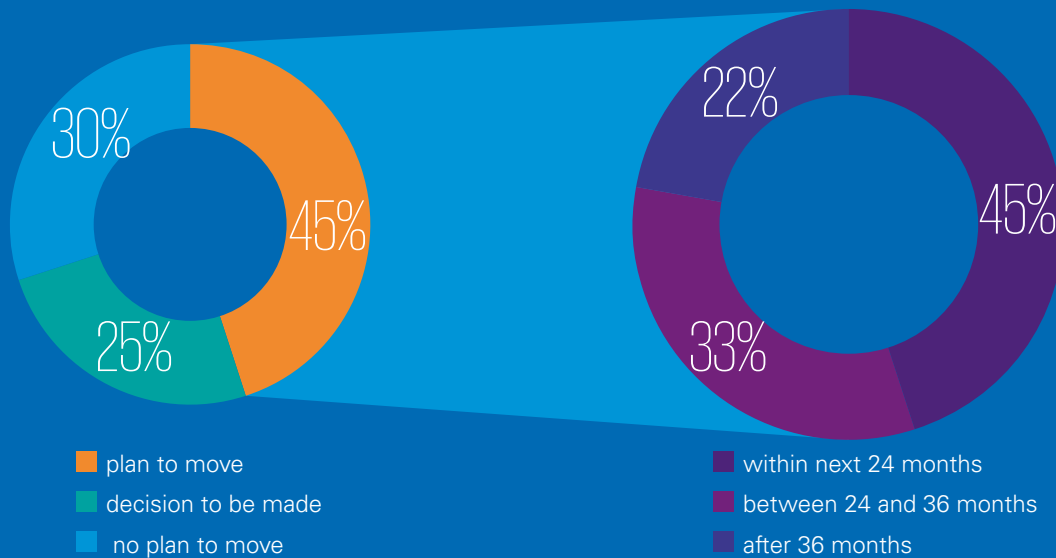
**49%** of interviewees have implemented SAP HANA



**16%** of the interviewees are already running SAP S/4 HANA



## When are you planning to migrate to HANA platform?



**79%** of interviewees see SAP HANA as a business case due to process improvement

**BUT ONLY 13% OF INTERVIEWEES SEE HANA AS AN ACCELERATOR FOR GRC TOPICS**

# BEYOND GRC

## SAP ON THE CLOUD

**44%** OF INTERVIEWEES STATE TO HAVE CONSIDERED  
RUNNING SAP ON A CLOUD PLATFORM

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### PRIORITIES TO BE ADDRESSED BY CUSTOMERS ON SAP



58%

**DATA QUALITY  
AND GOVERNANCE**



47%

**PERFORMANCE AND  
EXECUTION SPEED**



42%

**REPORTING  
EFFECTIVENESS**



36%

**DEFINE THE MIGRATION  
ROADMAP TO S/4 HANA**

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**To find out more about this survey,  
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