

Quality assurance and business integration on SAP S/4HANA transformations



When SAP S/4HANA programs go wrong and how to prevent it

Successful transformations are often hindered by organizational blind spots, misaligned expectations, and structural weaknesses that undermine execution from the start. Without a clear vision, measurable outcomes, and a culture that supports change, even well-funded initiatives can struggle to deliver meaningful impact. Recognizing these challenges early is the first step toward mitigating risk, strengthening governance, and increasing the likelihood of sustainable success.

After working on large SAP S/4HANA transformations, we see the same patterns emerge. These are not technology problems, but rather program challenges and they are entirely preventable



No clear vision of what success looks like

Transformation programs need a clear definition of success from the start. Without a strong business case and measurable outcomes, it becomes difficult to track value and steer decisions. When stakeholders are not aligned on the vision, priorities diverge and the program risks losing focus on the intended impact.



No third-party quality assurance perspective

An objective view on delivery risk and program quality is essential to challenge assumptions and surface issues early. Without an independent third-party perspective, critical risks often remain invisible to traditional governance structures, while organizations miss the benefit of external insights drawn from broader industry experience and comparable transformations.



No independent voice

When the only people assessing program health are the ones responsible for delivering it, blind spots are inevitable. Problems get minimized and risks stay hidden until they become crises.



Business teams on the sideline

Transformation only works when business leaders own their processes. When business teams disengage, the system gets built for the integrator's model, not the organization's reality.



Change management starting too late

A system can be technically perfect and still fail. If people do not understand what is changing and how their day-to-day work is affected, adoption suffers and the business case evaporates.



Data migration on the back burner

Data migration is not a technical afterthought. Organizations that treat it as a late-stage task pay for it in delays, rework, and failed go-lives.



Real transformation begins when organizations dare to connect their systems, challenge their processes, and take ownership of change - step by step, with the right governance in place."

Two distinct roles that make a difference

KPMG Advisory, Belgium brings two distinct capabilities to every SAP S/4HANA program: quality assurance (QA) and business integration (BI). Understanding the difference between both can determine whether your transformation delivers what it promised or becomes another cautionary tale.

QA helps organizations stay in control, while BI drives change that actually sticks. Together, they turn transformation from a system implementation into lasting organizational value.

Quality assurance (QA)

With QA, we provide an **independent, forward-looking view** on delivery and benefit risks, so that programs can move forward with confidence. Not as a control exercise, but to give leadership clear insight:

- ▶ Are we on track?
- ▶ Where are the blind spots?
- ▶ What needs attention now to stay in control?

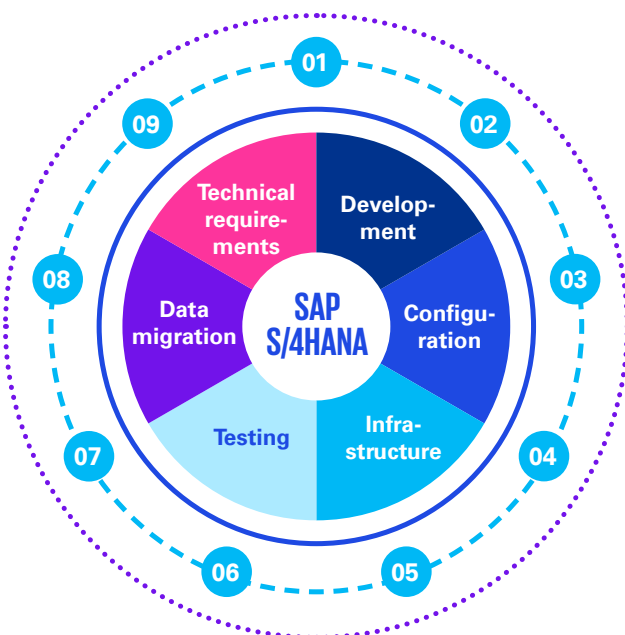


The value for our clients is simple: **informed decisions, reduced surprises, and SAP S/4HANA programs that move forward with confidence.**

Business integration (BI)

At the same time, change must land in the organizations. Transformation doesn't succeed because a system goes live. It succeeds when people adopt it and processes support the new ways of working.

With BI, we make change stick by **aligning people, processes, technology, and data in SAP S/4HANA**. We make sure that the actual business needs are translated into clear functional and non-functional requirements so that S/4HANA solutions are compliant, usable, and sustainable.



- System Integration
 - - - Business Integration
 - Quality Assurance
- | | | | |
|----|-----------------------|----|---------------------|
| 01 | UAT Coordination | 06 | Project Management |
| 02 | Business & Value Case | 07 | Training Support |
| 03 | Process Review | 08 | Change Management |
| 04 | Reporting & KPIs | 09 | Functional Delivery |
| 05 | Data Management | | |

Quality assurance

Building clarity and confidence

Every large SAP program has a system integrator responsible for delivery. But who checks whether the program is on track? Who tells leadership when something is heading in the wrong direction before it becomes a crisis? That's the job of quality assurance.

QA is not an audit. It is not a control exercise. It is a continuous, independent review of program health, designed to give leadership the real-time visibility they need to make good decisions.

An example of what QA does in practice



Program health monitoring

We regularly and independently review delivery plans, risk logs, milestone progress, and governance structures. We flag what is drifting, what is at risk, and what requires immediate leadership attention.



Process and requirements integrity

We check whether business requirements are reflected in what is being built and whether process design decisions will hold up in practice.



Functional, technical, and compliance quality assurance

We assess SAP S/4HANA design documentation, general IT and application controls, security architecture, authorizations, and segregation of duties. We validate data migration strategy, testing approach, and cutover planning leveraging our leading practices.



Leadership reporting

Every finding goes directly to the Steering Committee and Audit & Risk Committee in a structured, clear, and actionable manner. No spin nor summary that protects the delivery team.

Our methodology: GETT, the Global Enterprise Transformation Tool, is used by KPMG to structure every QA engagement. It draws on over 1,800 leading-practice questions across seven dimensions: program management, governance, change, performance, people, process, and technology. It helps us ask the right questions consistently at every stage so that nothing important is overlooked.



1,800+

Leading-practice questions
Embedded in the GETT framework

Seven

Assessment dimensions
Program management, governance, change, performance, people, process, technology

100%

Independent reporting
Direct to Steering Committee and Audit & Risk Committee

Delivering value and insights through our different services

We bring an independent third-party perspective, providing an objective view on risk and quality beyond traditional governance. Through our blend of services, we can identify risks early on and offer real-time embedded assurance through your governance so that your programs stay on track.

	One-off diagnostic review	Deep-dives and embedded assurance	Stage gate review
Summary	A point in time review of the program to identify delivery risks. A one-off review will assess whether your program is “set up for success” with the right governance and controls in place. Subsequent in- flight one-off reviews will check whether the program remains on-track and risks are being managed.	Specialist reviews on a specific area within the program. These areas are usually complex and high risk and require particular focus. The core QA team will bring in subject matter experts (SMEs) to support the reviews across these areas where required. Additionally, we thoroughly align to your governance structures by feeding back observations and risk in real-time before issues become crises.	Stage gates (sometimes referred to as quality gates) are an objective review of a pre-defined set of quality criteria which should be met or mitigated before each stage is exited and the next is entered to actively control project progress.
Outputs	• A report detailing the risks and opportunities for improvement in your program and recommendations • An updated assurance plan	• A report detailing root causes and remediation recommendations to be implemented by the program • Actions to complete will be shared through a log	• A report detailing confidence level to proceed and actions to resolve gaps • Actions to complete will be shared through a log
Value	Point in time view of risks to successful delivery with a clear view on where to focus to remain on track.	Insight from independent SMEs to validate progress and approach with a clear view of risks and gaps.	Objective view of confidence levels to proceed, enhancing activities completed by PMO and delivery partners, increasing stakeholder buy-in and project confidence.

A customized and cost-effective approach based on your needs

- Deliver a focused, time-bound, and independent health check of your S/4HANA program
- Provide clear findings and actionable recommendations
- Deliver continuous, structured oversight embedded in your program's delivery rhythm across key areas like testing, change, data, and SI accountability
- Provide monthly QA reporting and early warnings to identify and address issues before they escalate
- Deliver targeted diagnostics, continuous oversight, and formal stage gate reviews across critical S/4HANA program milestones
- Provide independent assessments, early risk detection, and clear, actionable recommendations to support confident decision-making

Depending on your preferred approach, we define the right scope, engage the right stakeholders, gather the right insights, and deliver a clear risk overview with concrete actions.

01

One-off diagnostic review

02

Deep-dives and embedded assurance

03

Stage gate review



Business integration

Making change work in practice

When KPMG acts as business integrator, we are the bridge between your business and the system integrator. We focus on holistic business alignment, going beyond technical integrations to ensure your SAP S/4HANA solution fits your organization, not just the integrator's delivery model.

	Business Integrator (KPMG)	System Integrator
Starting point	Organisation's needs, processes and constraints	Technical solution delivery
Driven by	Sector context, business requirements and SAP leading practices	Configuration and implementation
Primary outcome	Business readiness and value realisation	Defined system outcome

An SAP program can be technically delivered on time and within budget and still fail. It fails when people don't use the system as designed, when processes aren't aligned with the new solution, or when the business case never materializes. Business integration is about closing that gap.

As orchestrator, KPMG keeps all parties honest, securing timely, on-budget delivery of benefits, coordinating the system integrator, and ensuring business teams are always engaged at the right moments.



Business integration: six capabilities that drive outcomes

An SAP S/4HANA program touches every corner of your organization. Delivering it successfully requires more than technical execution, it requires someone who speaks both business and IT, translates requirements into outcomes, and keeps the program honest on value. These six capabilities define how KPMG acts as your business integrator: embedded in delivery, accountable for outcomes, and always focused on making the change stick.

01 Business Process Knowledge, Embedded in Delivery

We inject deep industry and process knowledge to challenge design decisions, propose leading practices, and make sure the SAP S/4HANA solution fits the business – not just the integrator’s model. We provide business functional SMEs alongside the SI’s technical SMEs in every workstream.

04 Transformation Office, Programme Governance & Change Management

We build and co-lead the Transformation Office as the program’s nerve centre — integrating PMO governance, milestone tracking, risk and issue management, and Design Authority oversight with change management and value realization. We drive stakeholder alignment, impact assessments, communication strategies, and training plans. We set up KPI frameworks and monthly reporting to program leadership and Steering Committee — so scope stays controlled, pace stays on track, and value gets delivered.

02 Requirements That Actually Get Built

We translate business goals into clear SAP S/4HANA functional and technical requirements – including WRICEF analysis, fit-gap assessments and MoSCoW prioritisation. We track these through design, build and testing. Nothing gets de-scoped without leadership knowing.

05 User Acceptance Testing, Owned by the Business

UAT should be led by the business, not handed back to it. We coordinate and structure UAT so that the people who will use the system validate it – and issues are resolved before go-live, not after.

03 Data, Integration & Migration Assurance

Data is where S/4HANA programs fail silently. We govern master data quality, migration strategy, and cutover readiness from day one — not as a last-minute technical fix. We assess data completeness, cleansing rules, and legacy mapping, and provide independent assurance over integration architecture between SAP and connected systems — making sure data and interfaces are ready before they become programme blockers.

06 Embedding Innovation & Compliance

We embed AI, cybersecurity, and regulatory requirements (e.g. ESG, NIS2, SoX) by design-not layered on after deployment. We position them as cross-functional integrators shaping processes, controls, and data models across the SAP S/4HANA transformation.



Why these two roles must stay separate...

... and work together

It might seem efficient to combine quality assurance and business integration into a single role or team. In practice, this is one of the most common structural mistakes on large SAP programs, as it undermines both.

QA only works if genuinely independent

The moment a QA team becomes responsible for delivery decisions, it loses the ability to challenge them objectively. Leadership no longer gets an unbiased view. Risks get softened. The independent voice disappears precisely when it is needed most.

Business integration only works if the team is embedded

Business integration needs to be close enough to the program to influence design, testing, and adoption. That proximity is what makes it effective and it is fundamentally incompatible with independent oversight.

	Quality assurance	Business integration
Role	Independent oversight	Embedded delivery assistance (process, S/4HANA technology, change management, etc.)
Reports to	Steering committee/Audit & Risk	Program management
Primary focus	Risk, program health, compliance	Process adoption, business readiness
Key question	"Are we doing this right?"	"Will this S/4HANA capability work for our business?"
Independence	Non-negotiable	Collaborative by design
When it matters most	Continuously, especially at key gates	From design to go-live and beyond



Whether you are preparing to launch an SAP S/4HANA program, are mid-journey and sensing things are drifting, or are approaching a critical milestone like cutover or go-live, the right assurance and integration support makes a measurable difference. Not just to the program, but to the business outcome.



Straight-talking QA

We tell you what is happening on the program, not what the delivery team wants you to hear. Structured, clear reporting built around decisions that need to be made.



Well-established approach, adapted to you

The rigor of GETT and [KPMG's Powered Enterprise](#) methodology adapted to your program, sector, timeline, and team. No generic templates.



Real SAP expertise

Hands-on SAP process knowledge across various business departments, combined with change management experience to turn go-lives into genuine transformations.

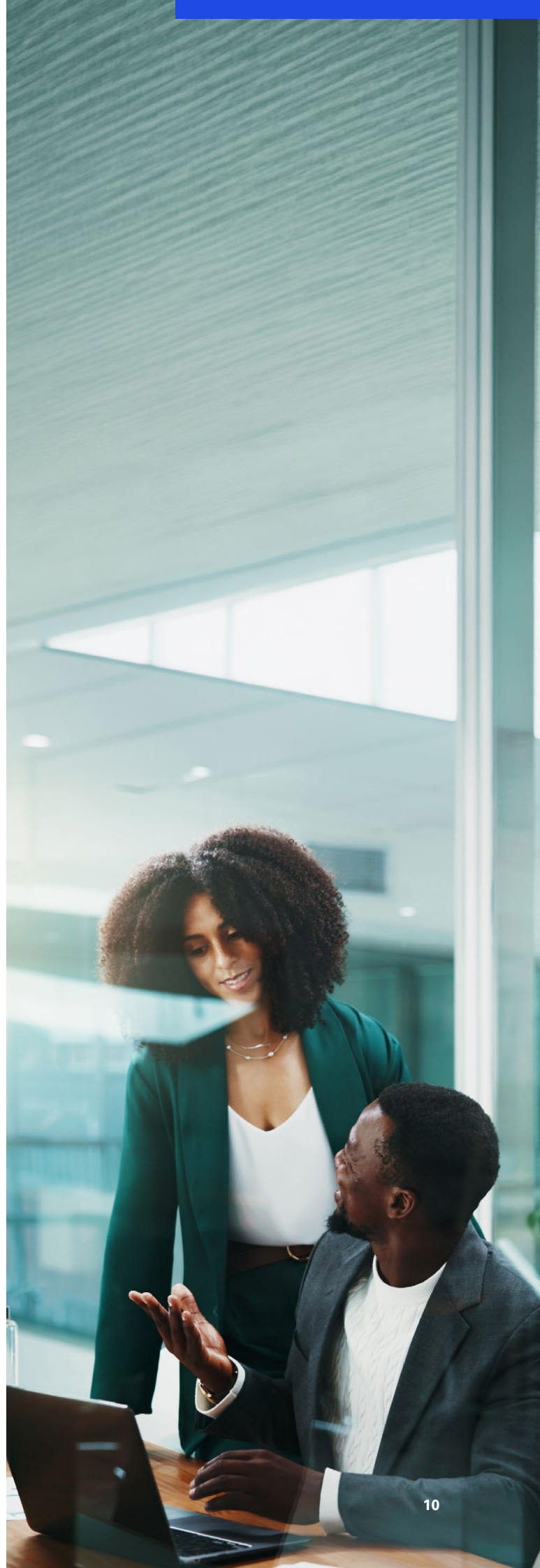


A team that has done this before

Complex SAP S/4HANA transformations across public sector, financial sector and different corporate subsectors (automotive, life sciences, ...). We know where the risks hide and how to navigate them.

KPMG's scope eligibility by client type

Advisory clients can receive both QA and BI services without restriction. For audit clients, the QA service is available without conflict on audit independence (but risk check required).



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