



STRATEGIES FOR MANAGING RISKY BUSINESS PROCESSES:

2011 OAUG ENTERPRISE GOVERNANCE, RISK AND COMPLIANCE SURVEY

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EXECUTIVE SUMMARY

Today's business environment is one of complexity, with many moving parts. There are plenty of external risk factors that could grind down these parts, including economic stress, business and market shifts—or even changes to the organization itself. However, there are risks that are within the control of managers and executives such as waste, fraud and abuse across key business processes—including finance, procurement, technology, and human resources. The question is: Do organizations have sufficient awareness of what is happening within their critical processes and understand the potential issues, and if so, do they have the right tools and methodologies to address—or even prevent—unwanted incidents?

A new survey of more than 228 enterprise application managers finds that many organizations are not prepared to address waste, fraud and abuse issues within their key business processes. The research, conducted among members of the Oracle Applications Users Group (OAUG), finds there is increasing interest in applying best practices gleaned from three inextricably linked initiatives—GRC management—to provide better management, control and accountability to crucial business processes. The survey was conducted by Unisphere Research, a division of Information Today, Inc., and fielded in partnership with Oracle Corporation in August 2011.

Respondents to the survey have a variety of job roles within both IT and business, and represent a wide range of organization types and sizes. About 58 percent of the respondents come from the information technology side of their organizations, while 21 percent are line-of-business managers or professionals. Four percent are C-level executives. A number of large organizations are represented in the survey, with 30 percent reporting annual revenues exceeding \$1 billion a year. Likewise, close to one-quarter come from very large organizations with more than 10,000 employees. A sizable contingent of small-to-medium-size businesses is also represented in the survey. In terms of industry groups, the largest segments seen in this survey are manufacturing, government agencies, and utilities,

telecommunications or transportation providers. (See Figures 44–48 at the end of this report.)

The survey uncovered the following findings:

- Today's business scene is fraught with external and internal risks, and close to half of respondents are concerned about the negative impacts of inefficient and vulnerable business processes. Procurement and financial processes stand out as areas of concern. However, few organizations have comprehensive or robust procedures in place to track, monitor and report fraud, waste and errors in their business processes. Just over one-third consider their organizations to be “proactive” in addressing potential process risks, and respondents within this segment tend to have stronger methodologies, more tools, and to respond faster to problems.
- Managing process issues and controls tends to be decentralized and siloed. Line-of-business managers—who are found in this survey to take a leading role in managing process issues—are taking primary responsibility for tracking and managing risk factors, according to three-fourths of respondents. In addition, audits for potential risks are few and far between. Only a handful of survey respondents say they audit for process issues on a frequent basis (i.e., at least monthly).
- There may be short-term risks introduced with the move to new or upgraded ERP systems, but there may be long-term paybacks. More than seven-tenths of respondents report that they are “extremely” to “somewhat” likely to leverage an ERP installation or upgrade as an opportunity to improve and automate their process controls. On an ongoing basis, cross-enterprise and automation tools are best positioned to address and prevent process vulnerabilities.

On the following pages are detailed survey results, tracking awareness and adoption of GRC methodologies in various key processes of respondents' businesses.

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RISKY BUSINESS

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Any organization of any size relies on the synchronization and blending of multiple business processes to successfully compete in today's highly competitive and uncertain business climate. Systems need to be established, resources need to be acquired, customers need to be identified and reached, orders need to be invoiced and processed, funds need to be accounted for. Each step along the way, there is risk of errors, fraud and waste that could either impend these processes or go on unnoticed for months and years.

There are many types of risk, some of which are beyond any manager's control, and others that can be addressed with proper oversight and tools. The amount of control that can be applied depends upon the type of risk. For example, a majority of respondents (57 percent) in this survey point out economic downturn or adverse economic events as the types of risks that could most negatively impact their operations. While this is mainly out of the control of executives, there still are ways to strengthen their organizations against economic storms, including tighter or more robust financial accounting. (See Figure 1.)

While a slow economy is number one, a skills and talent shortage in the market is the second leading cause of corporate anxiety, cited by 41 percent of respondents. Again, labor market conditions are beyond managers' control, yet can be moderated with adroit management. Government mandates and regulations also could be detrimental to sustainable operations in the view of another 40 percent.

Inefficiency is another concern many executives lose sleep over, the survey finds. About 39 percent say that business process inefficiencies are a significant risk to their organizations. In addition, a handful, six percent, are concerned with the specific threat of internal fraud and abuse that leads to business process disruptions. As we'll show in this survey report, this is an area rife with problems, and little oversight.

The respondents from the business side (executives and line-of-business managers) are more likely to be worried about economic impacts on their organizations, as well as government mandates. The IT executives in the survey are more focused on

skills shortages and technology shifts. Both groups equally raise business process inefficiencies as a major risk to their organizations. (See Figure 2.)

The best and most inexpensive way to handle problems is to prevent them before they even happen. However, most organizations covered in this survey wait for fraud, waste and errors to occur first before doing something about them. The largest segment of respondents, 44 percent, admit their responses are mainly reactive, addressing issues after something happens. Additionally, seven percent confess that they actually have little or no assessments at their organizations, and another 13 percent simply don't know what kinds of actions are taken. Only 36 percent consider their organizations to be mainly "proactive," addressing potential business process issues before they happen. **These categories—the "leaders" (those reporting being proactive), versus "laggards" (reactive or having no assessments)—will be examined throughout this report.** (See Figure 3.) Interestingly, company size had very little bearing on whether a company was capable of proactively addressing these challenges.

Only a minority of respondents, in fact, report their organizations have comprehensive or robust procedures in place to track, monitor and report fraud, waste and errors in their business processes. About one-fourth have "mainly" formal methodologies to address such issues, while 44 percent have partial capabilities, mixing formal and ad hoc approaches. (See Figure 4.) These results were about the same for both the smaller and larger organizations in the survey.

However, there are clear distinctions between the approaches of leaders versus laggards. The leaders, who are more capable of addressing process issues proactively (as defined in Figure 3), are more than twice as likely to have formal methodologies driving their process controls. (See Figure 5.)

When asked which business processes are most vulnerable to fraud, waste and errors at this time, procurement is the functional area that stands out from the rest. One-third of respondents cite procurement as the internal process fraught with the most acute issues, more so than the actual handling



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of money in areas such as finances and accounting. Of course, the news is often loaded with stories of leaky or substandard procurement practices, especially within government agencies, which allegedly have lost billions of dollars through waste and fraud in their procurement practices. (See Figure 6.)

Additional areas written in by respondents include: employee travel and expense reporting; order acquisition; data entry errors; claims submitted for subsidy; systems external to ERP; and third party applications that lack controls.

What do respondents see as the key risks or causes of risks to business processes at this time? For the most part, respondents worry about the fallout from employee errors, as mentioned by 38 percent. Also topping the list is duplication of activities, or the wasting of resources. One-third also say they are having issues with a lack of training among employees or systems end-users that result in the potential for process errors. (See Figure 7.) Additional risks mentioned include decentralized and non-standard approaches; as well as a lack of enterprise reporting structure and processes.

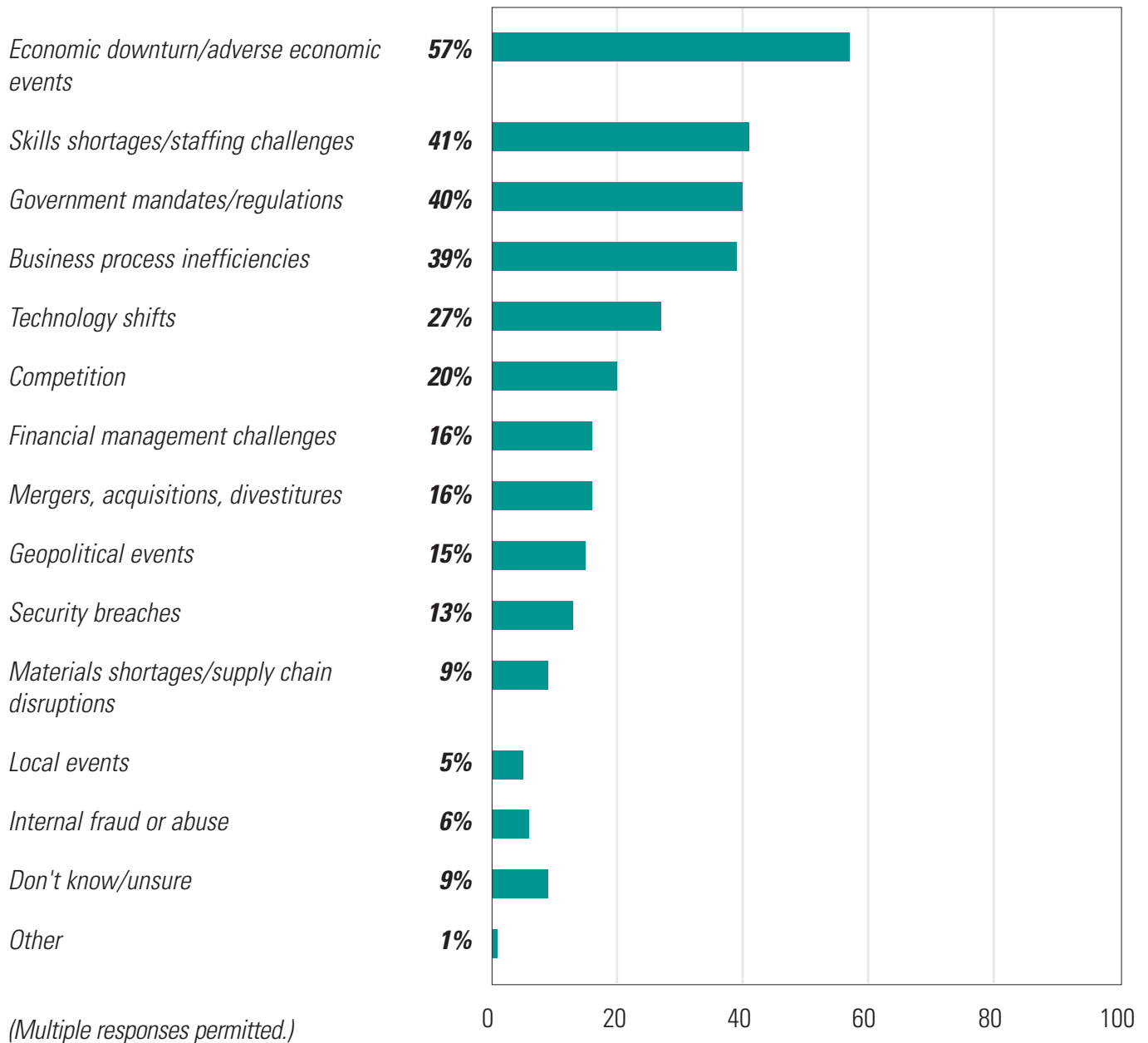
The organizations that can be categorized as proactive leaders are more likely to link issues with human intervention. The laggards—who are reactive or unable to react to business process issues—are more likely to be struggling with duplicate activities and inefficient use of resources, or unenforced controls. (See Figure 8.)

The survey explored the most profound ways that fraud, waste or errors in business processes have impacted businesses over the past 12 months. The results reflect deep concern over the impact these issues have on transaction flows, as well as general and customer service levels, all of which are among the top five concerns. (See Figure 9.)

On average, how long does it take to find the root cause of a business process problem and fix the problem? Half of the respondents say such issues either take more than a week to resolve, or they simply don't know how long it takes. While issues and situations vary, it's clear that errors—if they are caught—and disruptions in critical processes take too long to be addressed in many companies. (See Figure 10.)

Those respondents reporting more “mature” or “formal” methodologies—such as automation—in place to address business process issues (as cited in Figure 4) are more likely to be able to address these problems in a timely manner, the survey finds. (See Figure 11.) In addition, the leaders in the survey are twice as likely to report being able to find and fix business problems within 24 hours of detection. A large portion of laggards (40 percent), in fact, report that remediation takes more than a week—versus 24 percent of the leaders in this survey. (See Figure 12.) The good news is that after addressing the root cause of a business process problem, 53 percent of respondents actively assess whether their responses or remediation efforts are sustained. (See Figure 13.)

Figure 1: Significant Business Risks Over the Next 24 Months



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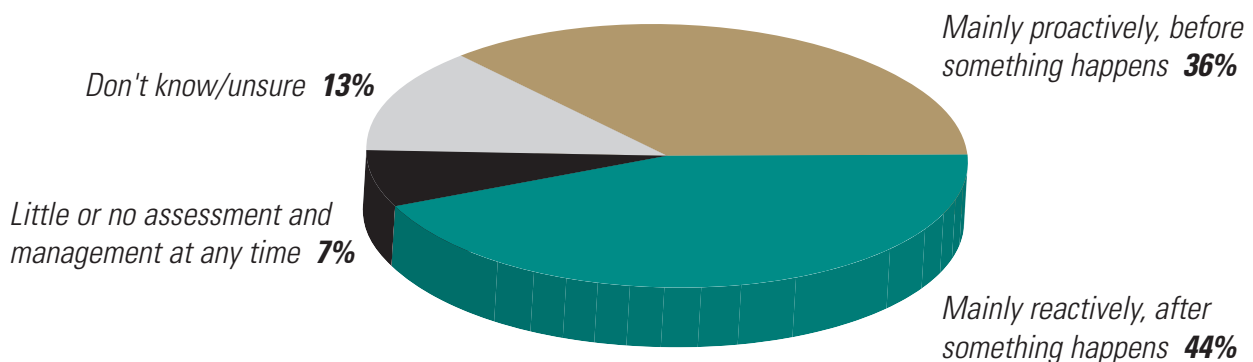
Data collection and analysis performed with SurveyMethods.

Figure 2: Significant Business Risks—As Seen by Business versus IT Managers

(Multiple responses permitted.)

	<i>Business</i>	<i>IT</i>
<i>Economic downturn/adverse economic events</i>	71%	56%
<i>Skills shortages/staffing challenges</i>	29%	42%
<i>Government mandates/regulations</i>	48%	38%
<i>Business process inefficiencies</i>	39%	39%
<i>Technology shifts</i>	18%	29%

Figure 3: How Organizations Respond to Business Process Risks



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Figure 4: How Business Process Risks are Tracked

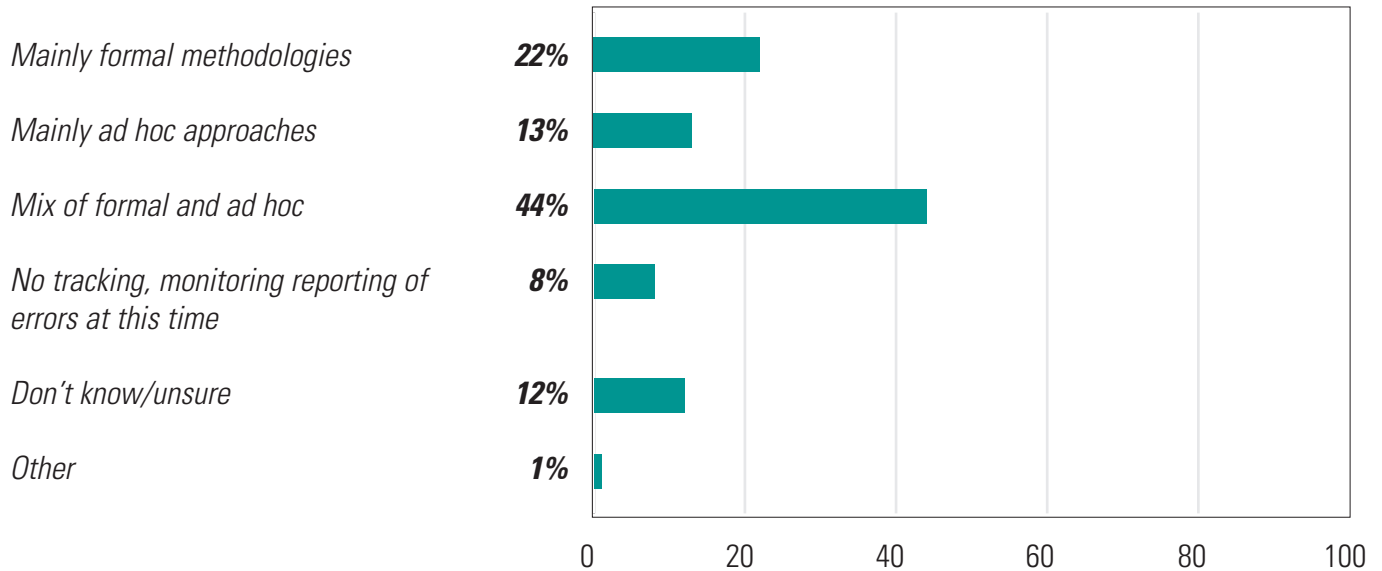


Figure 5: How Business Process Risks are Tracked—Leaders versus Laggards

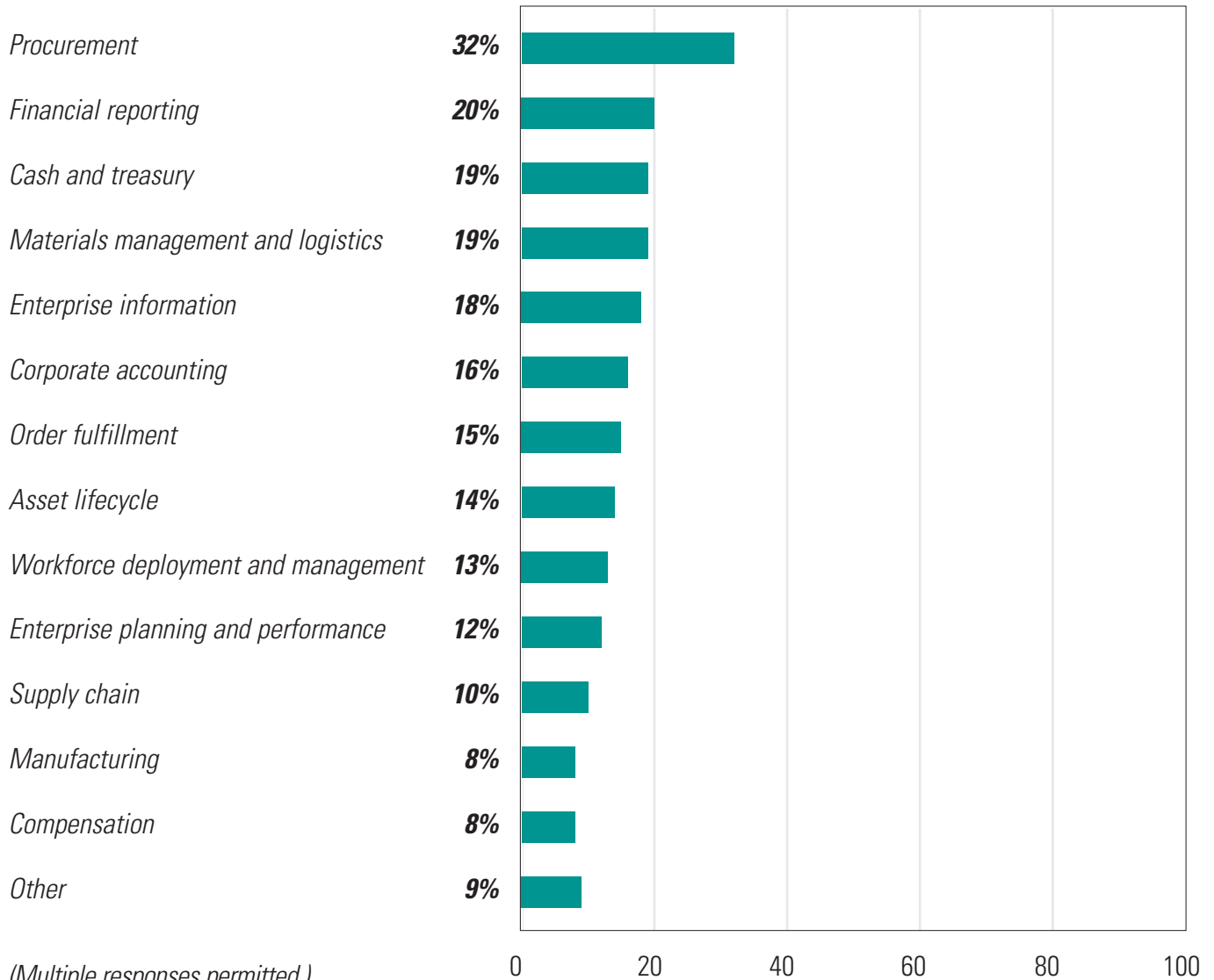
	<i>Leaders</i>	<i>Laggards</i>
Mainly formal methodologies	37%	15%
Mainly ad hoc approaches	6%	22%
Mix of formal and ad hoc	44%	44%
No tracking, monitoring reporting of errors at this time	5%	8%

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Figure 6: Business Processes Most Vulnerable to Fraud, Waste and Errors

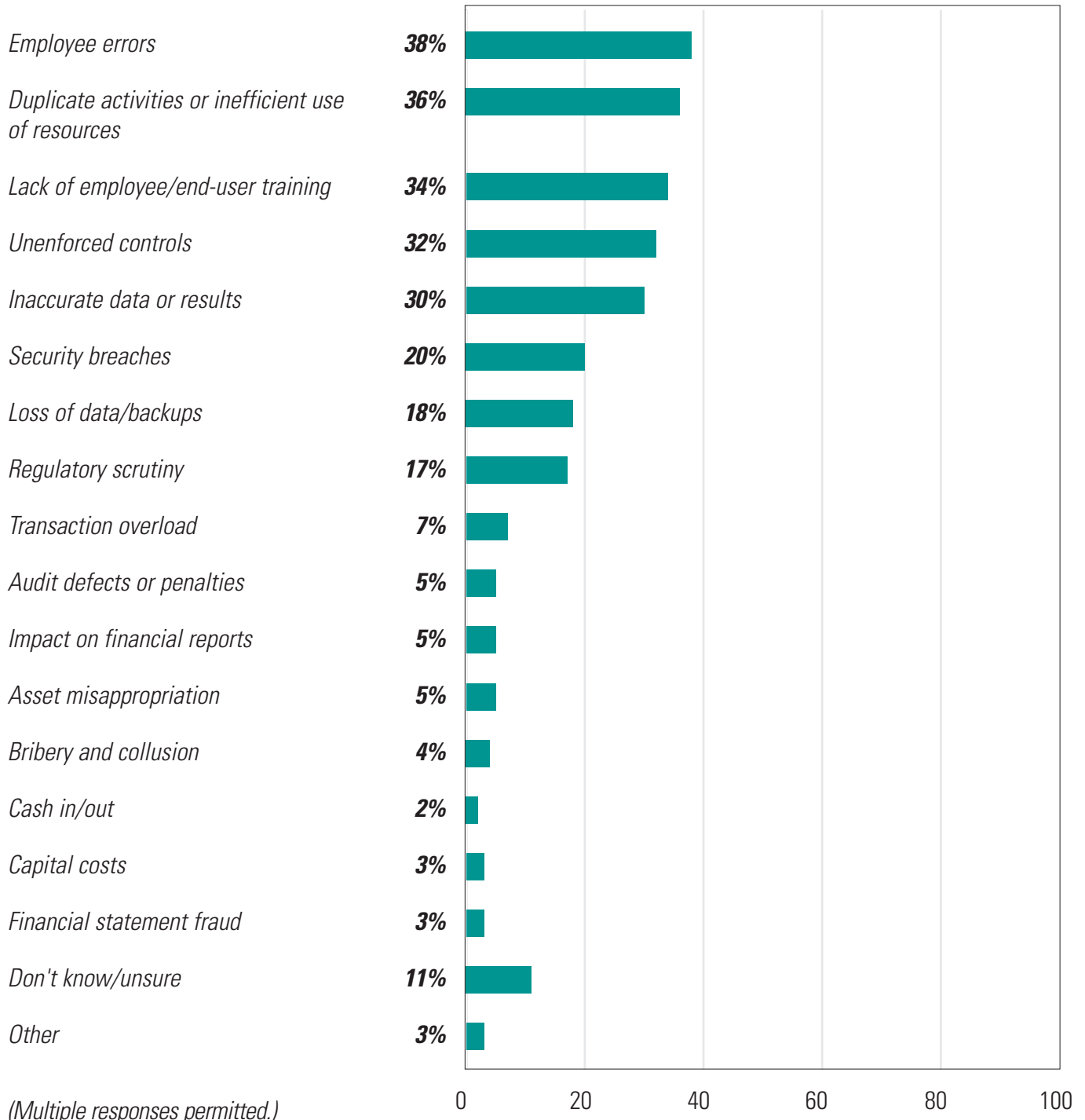


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Figure 7: Key Risks/Causes of Risks



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Figure 8: Top Five Risks/Causes of Risks—Leaders versus Laggards

(Multiple responses permitted.)

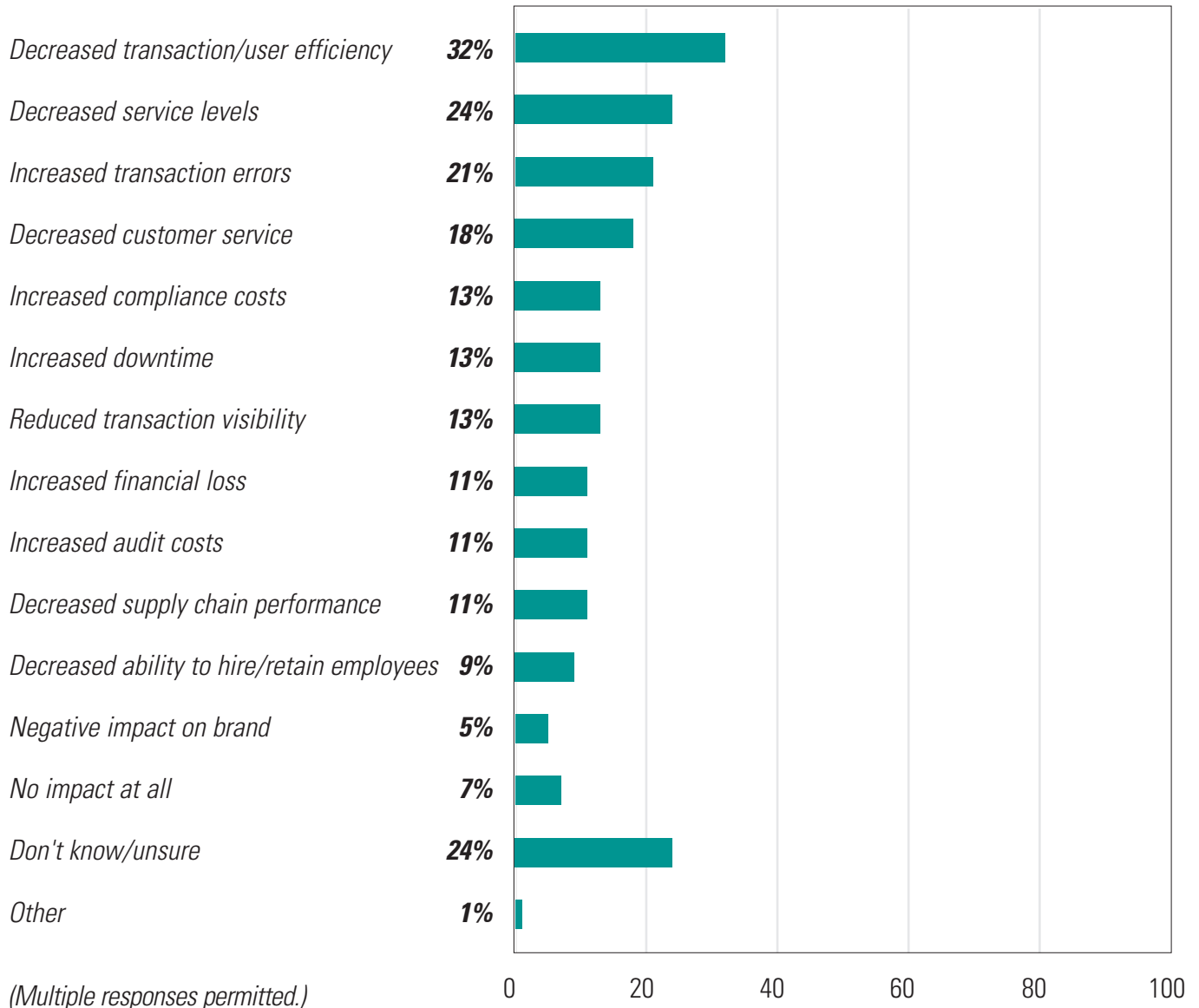
	<i>Leaders</i>	<i>Laggards</i>
<i>Employee errors</i>	43%	38%
<i>Duplicate activities or inefficient use of resources</i>	34%	44%
<i>Lack of employee/end-user training</i>	40%	33%
<i>Unenforced controls</i>	28%	40%
<i>Inaccurate data or results</i>	25%	40%

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Figure 9: Most Profound Business Impacts from Process Fraud, Waste or Errors



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Figure 10: Average Amount of Time to Find and Fix a Business Process Problem

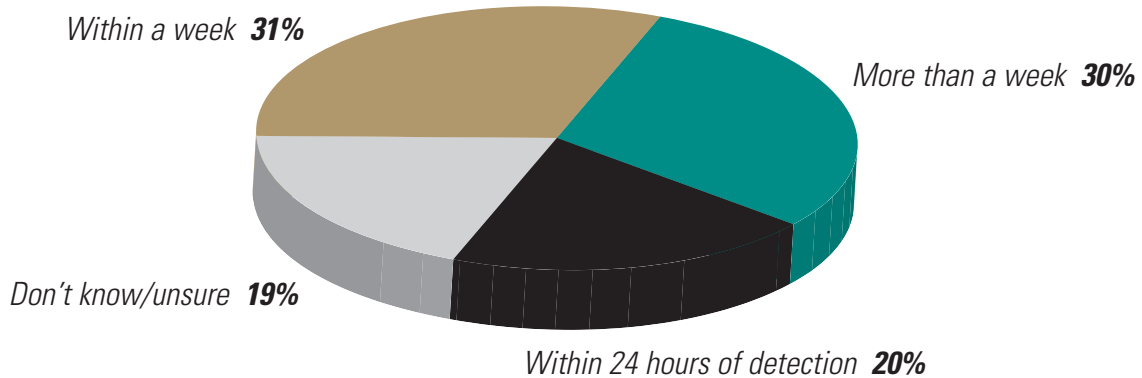
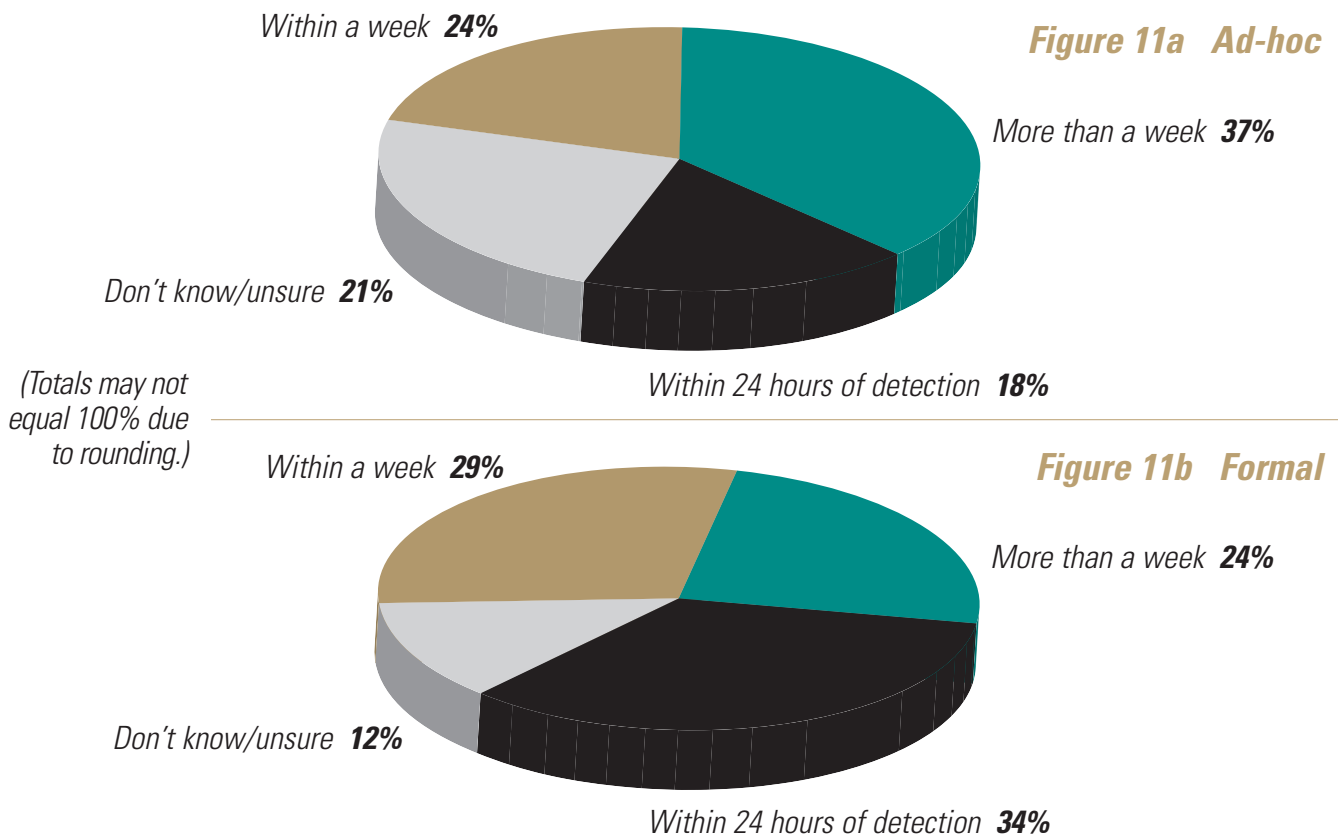


Figure 11: Average Amount of Time to Find and Fix a Business Process Problem—by Methodology Maturity



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Figure 12: Average Amount of Time to Find and Fix a Business Process Problem—Leaders versus Laggards

Within a week **32%**

Figure 12a Leaders

More than a week **24%**

Don't know/unsure **14%**



(Totals may not equal 100% due to rounding.)

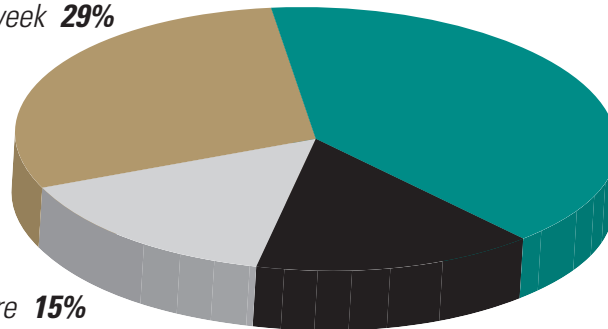
Within 24 hours of detection **30%**

Within a week **29%**

Figure 12b Laggards

More than a week **40%**

Don't know/unsure **15%**

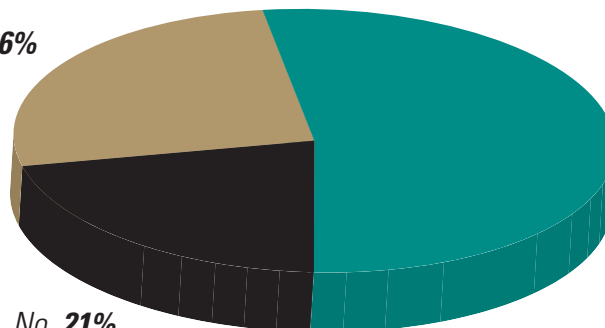


Within 24 hours of detection **15%**

Figure 13: Assess if Response to Business Process Problem is Sustained?

Don't know/unsure **26%**

Yes **53%**



No **21%**

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FINDING, FIXING OR EVEN PREVENTING ISSUES

Managing process issues and controls tends to be decentralized and siloed. Line-of-business managers—who are found in this survey to take a leading role in managing process issues—are taking primary responsibility for tracking and managing risk factors, according to three-fourths of respondents. In addition, audits for potential risks are few and far between. Only a handful of survey respondents say they audit for process issues on a frequent basis (i.e., on at least a monthly basis.)

Part of the ability to either prevent or at least quickly address business process issues comes from managers' ability to see what's going on both within their functional areas as well as across the enterprise. How much visibility do respondents have? While a majority of respondents, 53 percent, reports having some level of visibility, visibility is for the most part "moderate." More alarming is that close to half either have no visibility at all or don't know what kind of visibility they have. This aligns closely with the fact that few organizations have formal methodologies or solutions in place to track and monitor issues within their critical processes. (See Figure 14.)

Predictably, process visibility is more pronounced among the leaders in the survey. Eighty-one percent of these organizations have some level of visibility, versus 45 percent of the laggards. (See Figure 15.)

Respondents employ a series of metrics to measure the impact of business process fraud, waste and errors. Close to half of the respondents, (48 percent), leverage key performance indicators. Other leading measurements come from audits, financial statements, and customer satisfaction surveys. (See Figure 16.)

These metrics help organizations drive toward the key goals or targeted ROI of reducing inefficiencies across a business process. A majority seek to improve service levels, a finding consistent with their top concerns, referred to earlier in this report. (See Figure 17.)

Information supplied by monitoring and measurement of business process controls is primarily intended for individual department managers, suggesting that there isn't a clear enterprise approach to managing business process risk. Line-of-business managers—who are found to take a leading role in managing process issues—are the primary users of such data, cited by 73 percent. A majority of respondents also say C-level executives care. (See Figure 18.)

Unfortunately, only about a third of respondents currently incorporate risk-related information into their day-to-day reporting on business processes. (See Figure 19.) This is of little surprise considering that a majority of respondents, 57 percent, indicates that the controls in their business processes

remain primarily manual. (See Figure 20.) Larger firms are more likely to have adopted automation within their business process controls. (See Figure 21.) The leaders—organizations with a proactive approach to managing risk—are more than twice as likely as their lagging counterparts to have moved to automation. (See Figure 22.) In fact, financial processes (including financial reporting; accounting; procurement; and cash and treasury) dominate as most likely to have automated controls, which is not surprising given the prevalence of accounting standards and regulations, such as Sarbanes-Oxley and professional standards. (See Figure 23.)

How often do respondents' organizations conduct manual or custom audits to investigate or recover losses due to process errors? Likely not often enough, the survey shows. Only a handful, 7 percent, can say they audit on at least a monthly basis, while 11 percent will do so within three-months' time. Eighteen percent either audit once a year or never at all. Another one-third is unsure of the frequency of audits. (See Figure 24.)

Here too, financial processes come out as requiring the greatest scrutiny. (See Figure 25.)

Ironically, once incidents occur and are addressed, the impact on productivity gets compounded. Auditing activities run counter to business value generation. Indeed, ongoing work is frequently disrupted when manual and custom audits or investigations take place. A majority, 71 percent, say such interruptions happen at least "some of the time" and in one out of eight cases, these disruptions occur on a frequent basis or all the time. (See Figure 26.) A majority of respondents, 51 percent, adds that audits result in staff time being taken away from activities of greater value to the business. The challenge, of course, is that while audits are intended to keep processes in check, they actually create issues themselves. (See Figure 27.)

Managing fraud/error and inefficiencies in key business processes is a responsibility that falls mainly on the shoulders of line-of-business managers, which suggests that this is still a decentralized, one-off undertaking. A majority of respondents, 54 percent, consider their line-of-business managers responsible for overseeing process issues, while another one-third count on legal



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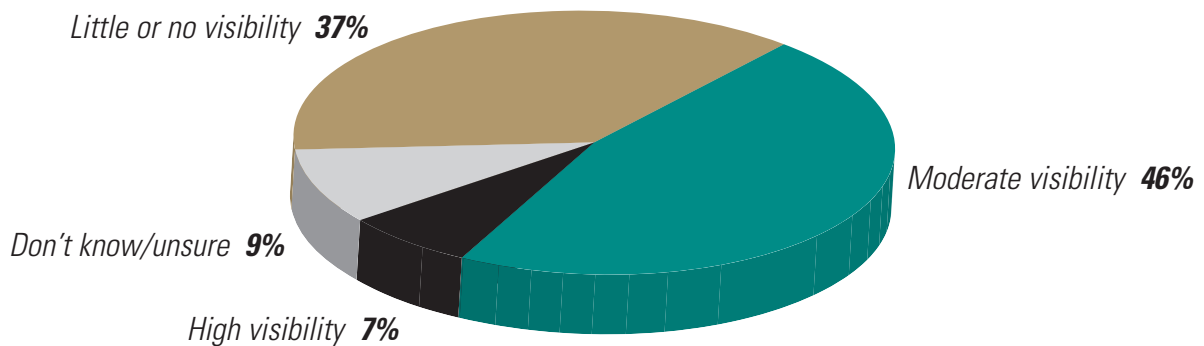
or compliance departments to handle such issues. (See Figure 28.) However, leading organizations are more inclined to have executive oversight of business process issues than those with less mature GRC efforts (41 percent versus 25 percent.) They are also more likely to assign responsibility to legal and IT departments. (See Figure 29.)

Finally, a large number of organizations take a highly reactive approach to managing issues in their critical processes. The survey reveals that the history of past risk events is the leading method to assess processes at risk of control failures (46 percent)

but a large segment of respondents indicate they are not even certain which methods are employed to evaluate control breakdowns. (See Figure 30.) Lower on the list are the more proactive methods, including quantitative analysis (22 percent) and quantitative comparison (19 percent), in which potential risks can be applied against thresholds and tested with what-if scenarios.

Leaders in the survey are twice as likely to have adopted these quantitative and qualitative approaches for predictive risk analysis than their laggard counterparts. (See Figure 31.)

Figure 14: How Much Visibility to Monitor and Measure Impact of Process Inefficiencies?



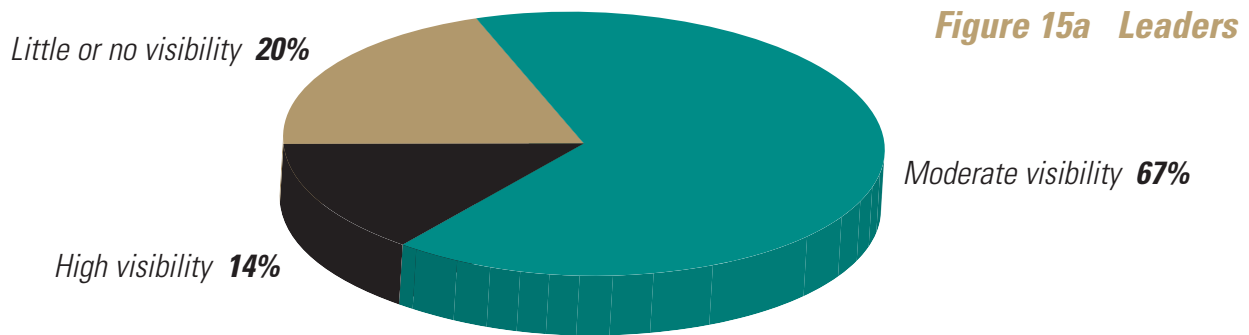
(Totals may not equal 100% due to rounding.)

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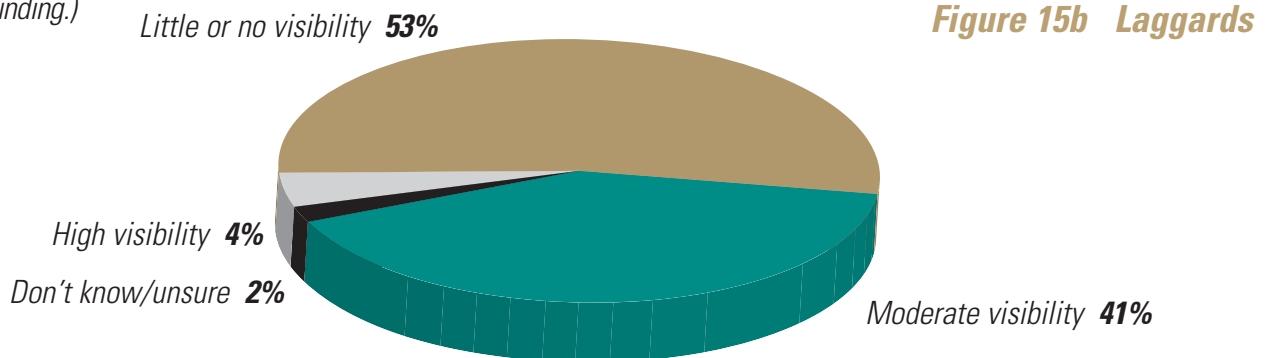
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Data collection and analysis performed with SurveyMethods.

Figure 15: Process Visibility—Leaders versus Laggards



(Totals may not equal 100% due to rounding.)

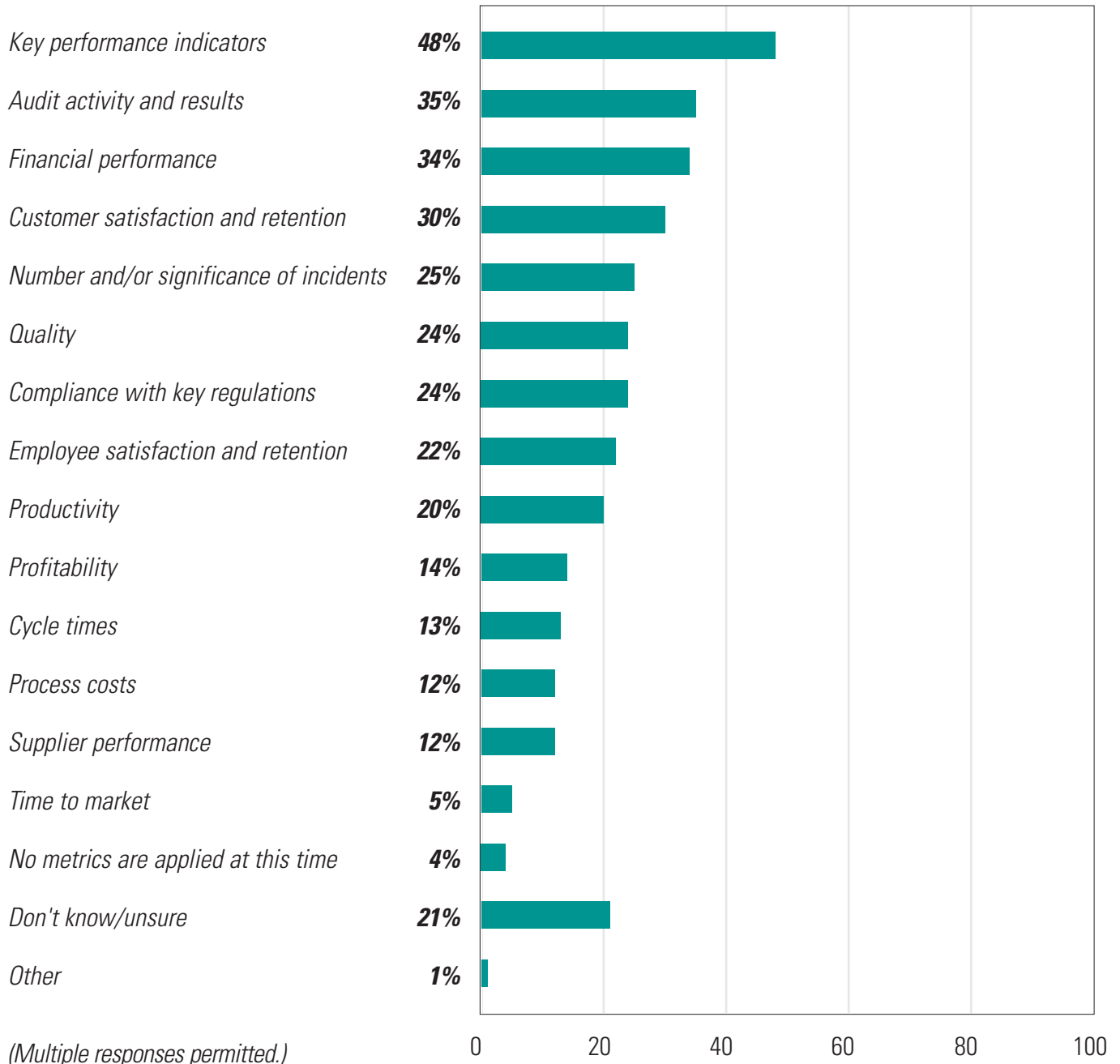


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Figure 16: Metrics Applied to Measure Business Process Fraud, Waste and Error Impact

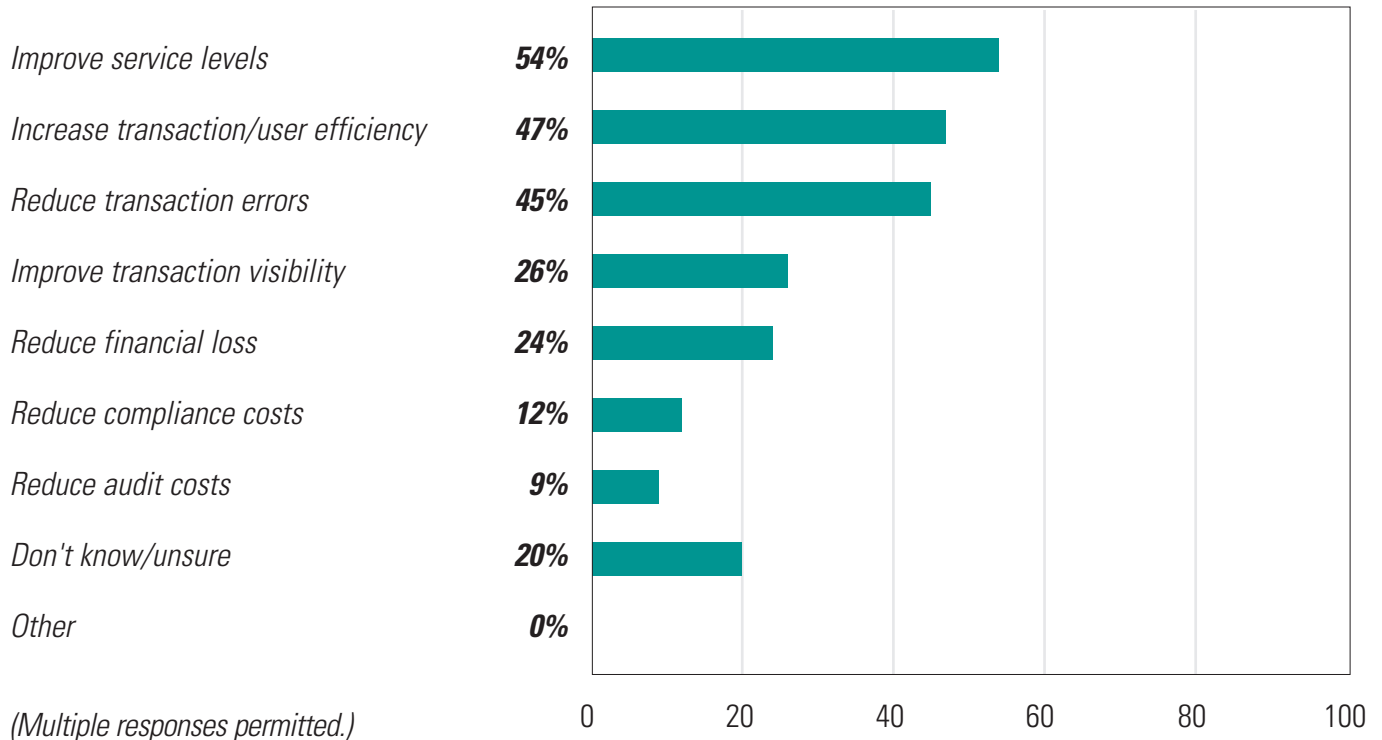


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Figure 17: Key Goals or Targeted ROI in Reducing Business Process Inefficiencies



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Figure 18: Who Uses Business Process Control Information?

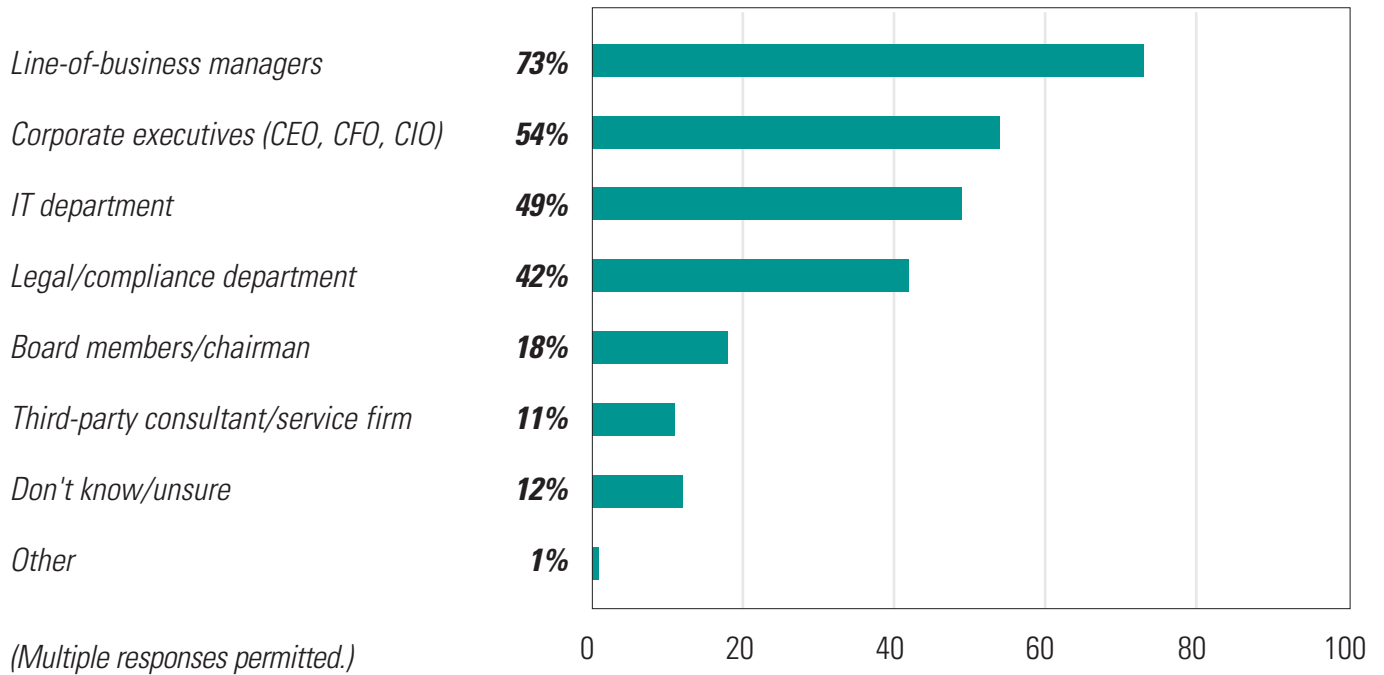
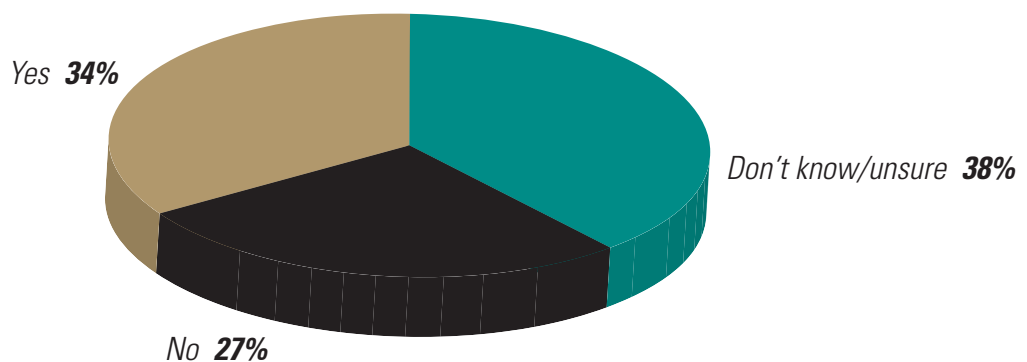


Figure 19: Currently Incorporate Risk-Related Information into Day-to-Day Reporting on Business Processes?

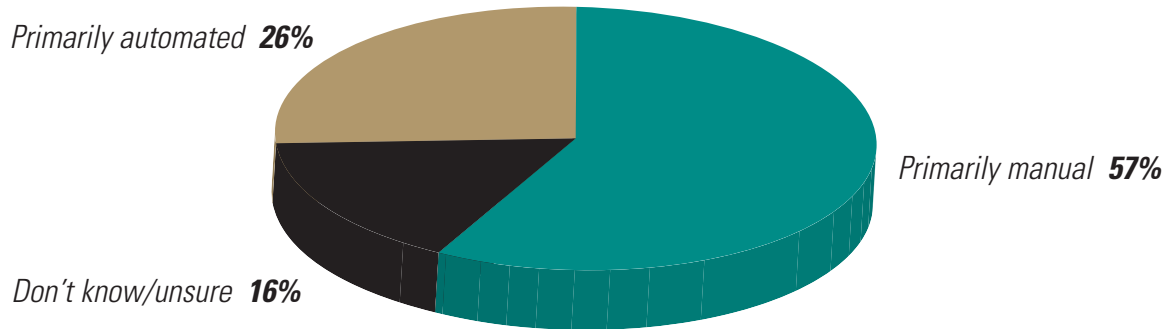


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Figure 20: Are Business Process Controls Manual or Automated?



(Totals may not equal 100% due to rounding.)

Figure 21: Business Process Controls Manual or Automated—by Company Size

(Multiple responses permitted.)

<1,000 emps.

>1,000 emps.

Primarily manual	62%	54%
Primarily automated	24%	30%

Figure 22: Business Process Controls Manual or Automated—Leaders versus Laggards

(Multiple responses permitted.)

Leaders

Laggards

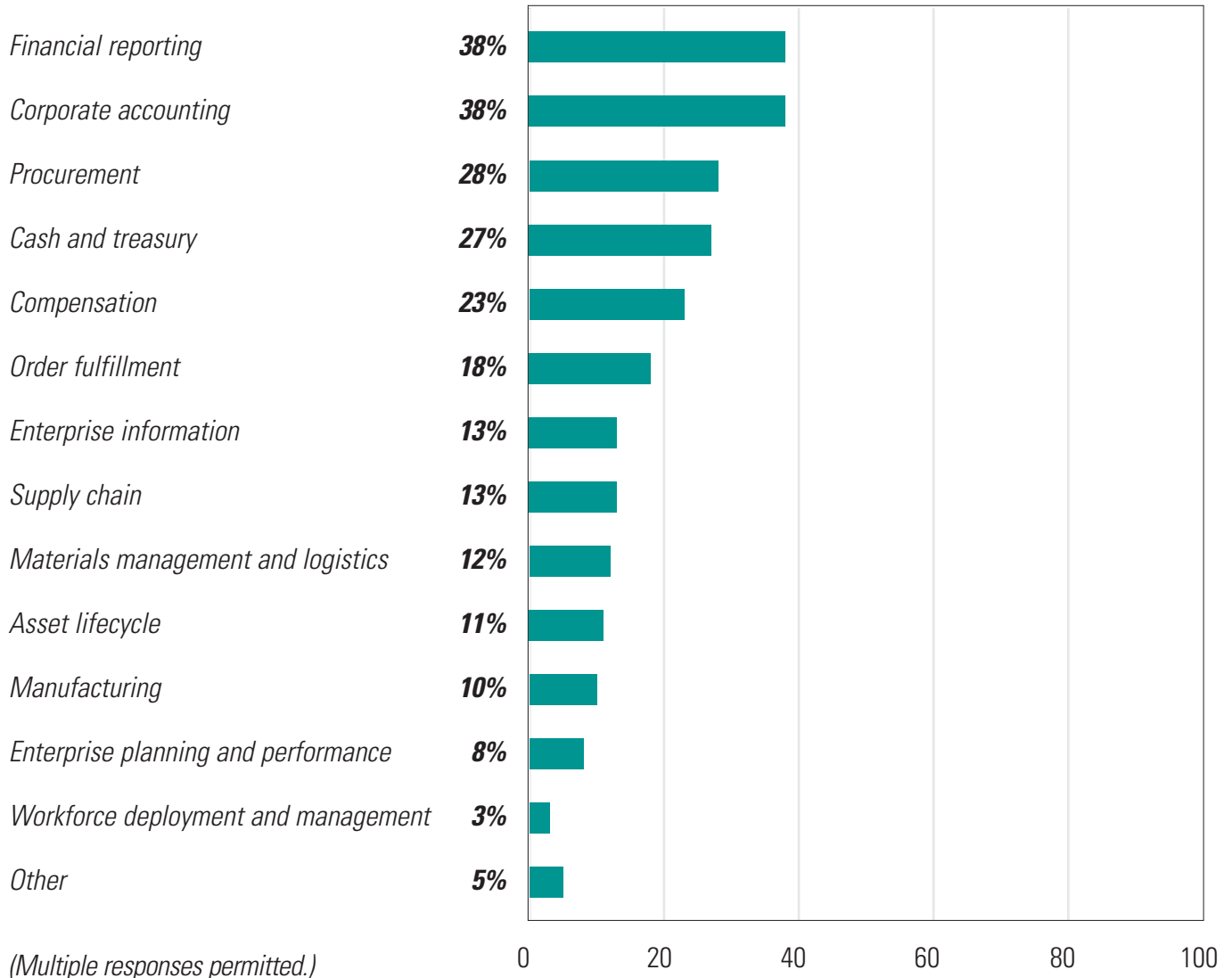
Primarily manual	45%	70%
Primarily automated	43%	18%

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Figure 23: Processes with Most Automation in Their Controls

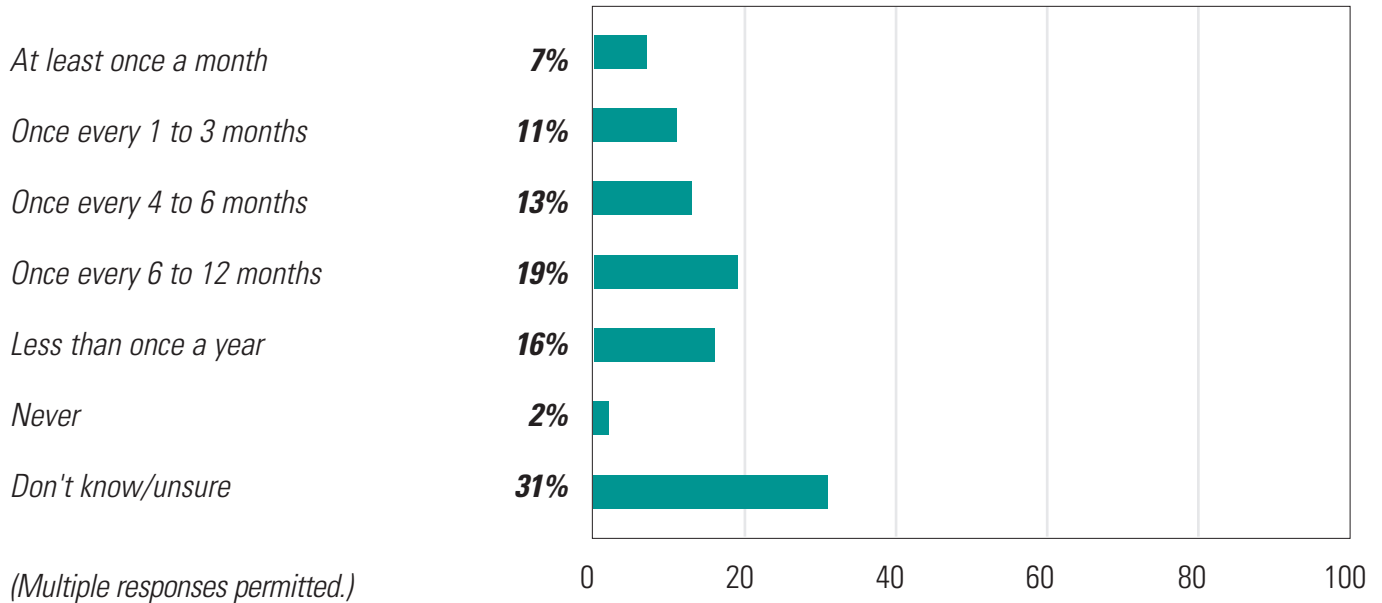


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Figure 24: Frequency of Manual/Custom Audits to Address Process Errors

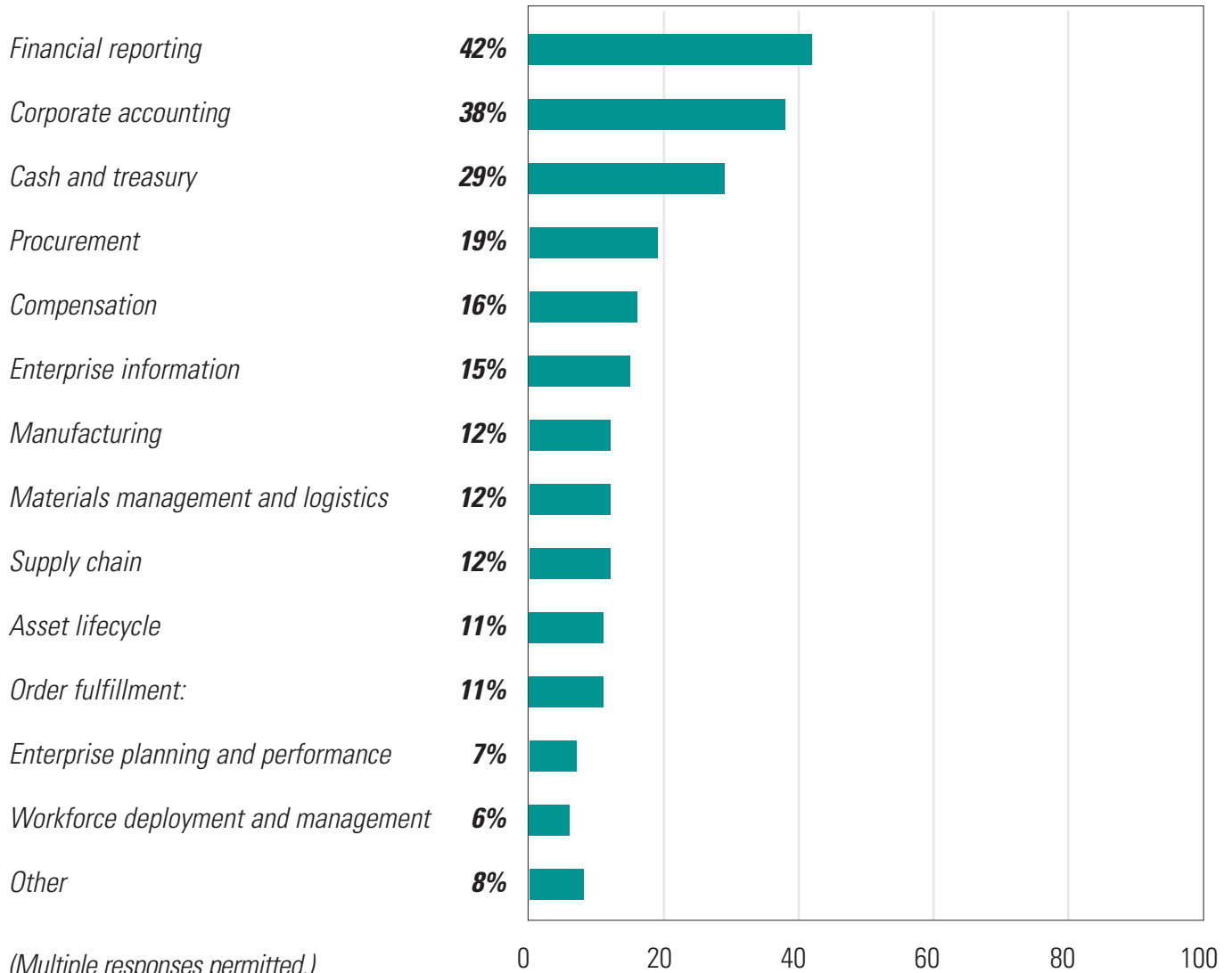


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Figure 25: Business Processes Most Subject to Manual or Custom Audits



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Figure 26: Work Frequently Disrupted by Audits?

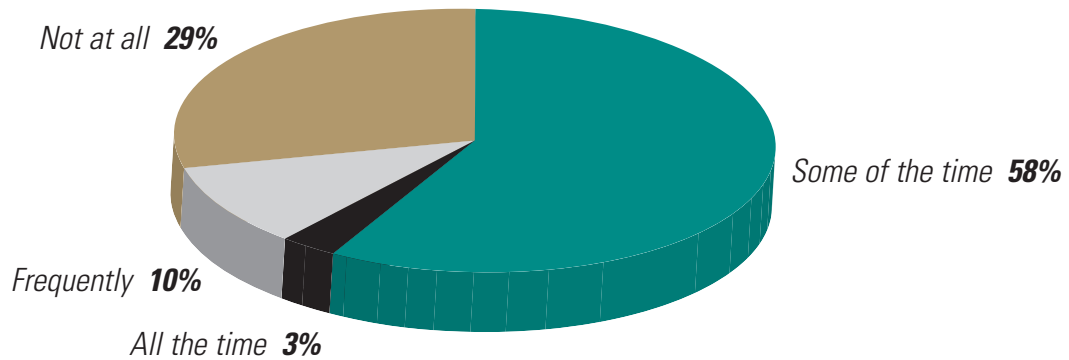
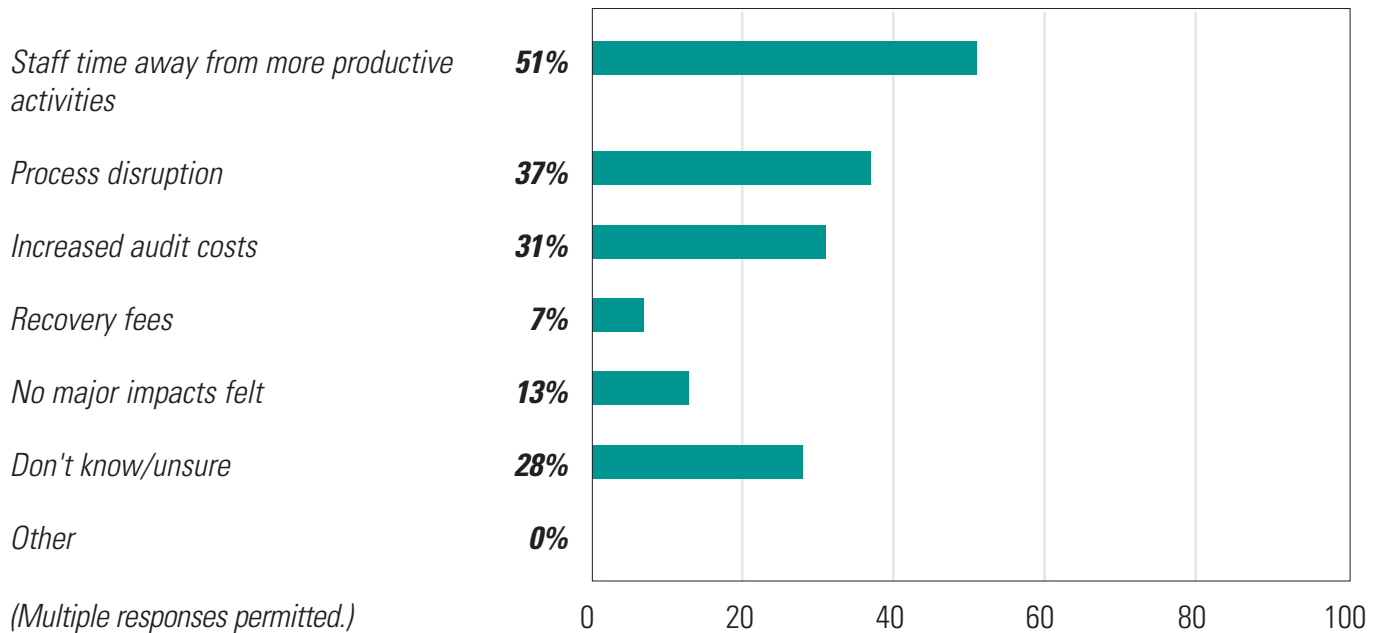


Figure 27: Impact of Business Process Audits



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Figure 28: Who is Responsible for Managing Business Process Issues?

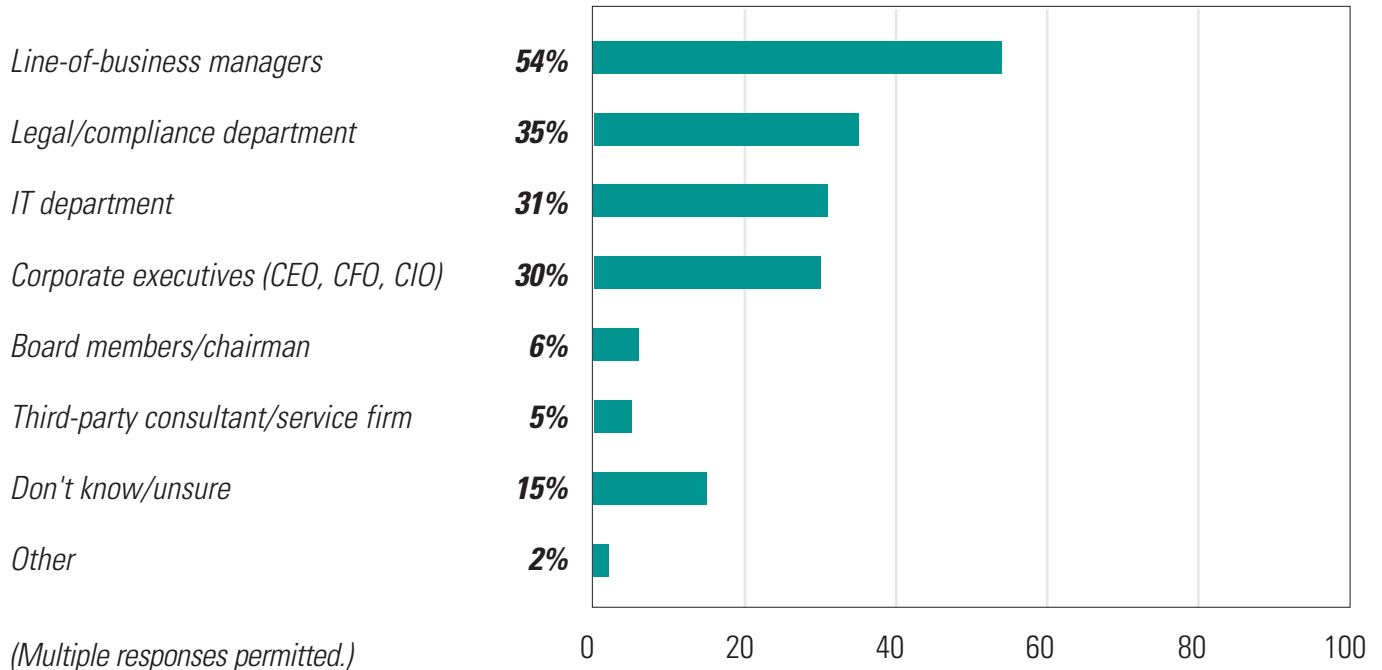


Figure 29: Who is Responsible for Managing Business Process Issues—Leaders versus Laggards

(Multiple responses permitted.)

	Leaders	Laggards
Line-of-business managers	57%	58%
Legal/compliance department	45%	33%
IT department	37%	30%
Corporate executives (CEO, CFO, CIO)	41%	25%
Board members/chairman	4%	9%

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Figure 30: How Processes are Assessed for Risk

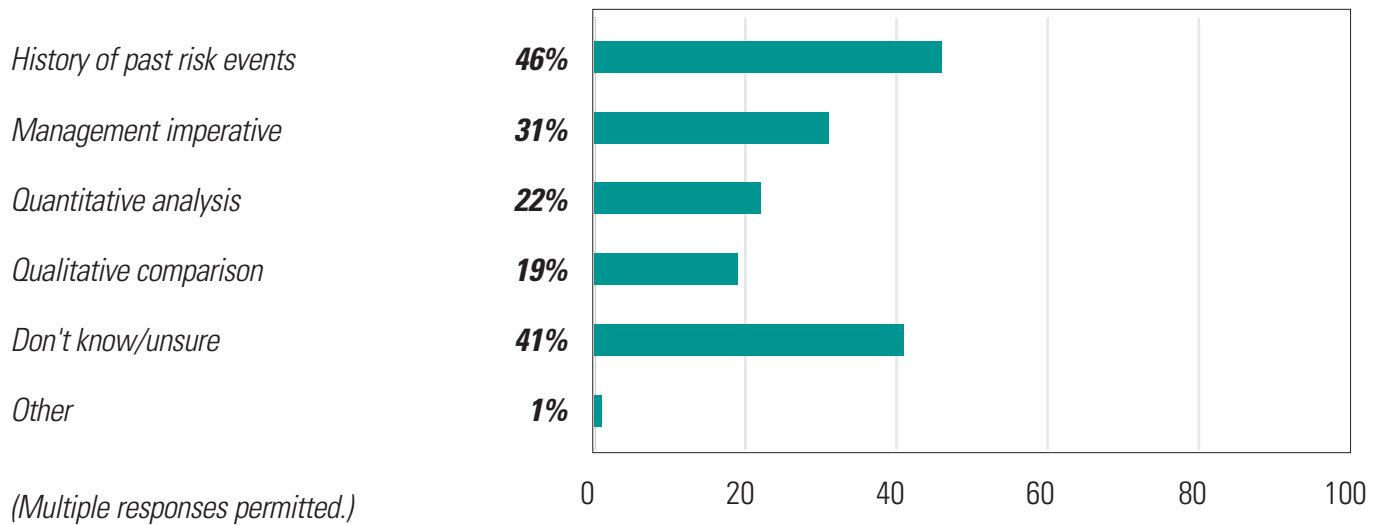


Figure 31: How Processes are Assessed for Risk— Leaders versus Laggards

(Multiple responses permitted.)

	Leaders	Laggards
History of past risk events	45%	54%
Management imperative	39%	32%
Quantitative analysis	31%	20%
Qualitative comparison	29%	15%
Don't know/unsure	35%	37%
Other	2%	1%

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TECHNOLOGY CONSIDERATIONS TO EMBED PROCESS CONTROLS

There may be short-term risks introduced with the move to new or upgraded enterprise resource planning systems, but there may be long-term paybacks. More than seven-tenths of respondents report that they are “extremely” to “somewhat” likely to leverage an ERP installation or upgrade as an opportunity to improve and automate their process controls. On an ongoing basis, cross-enterprise and automation tools are best positioned to address and prevent process vulnerabilities.

Because enterprise resource systems (ERPs) have many moving parts that touch many critical, cross-enterprise business processes, initiatives to implement or move systems may result in temporary risks. About 40 percent of the respondents agree that buying, upgrading or migrating their ERP systems either “significantly” or “moderately” increases risk. Twenty-four percent, on the other hand, believe ERP system improvements or changes tend to decrease overall risk. (See Figure 32.)

These respondents, while acknowledging the short-term risks introduced with the move to new or upgraded ERP systems, are highly sensitive to the long-term paybacks. In fact, more than seven-tenths of respondents report they are “extremely” to “somewhat” likely to leverage an ERP installation or upgrade as an opportunity to improve and automate their process controls. (See Figure 33.)

As noted earlier, because financial processes top the list of processes of concern to respondents, they are key in driving ERP upgrade plans. Other factors contributing to an upgrade decision are requirements for better enterprise information, as well as planning and performance. (See Figure 34.)

Do processes that span multiple business applications increase an organization’s risk for process errors or issues? A majority of respondents think so. Fifty-eight percent deem risk to be “moderately” to “significantly” increased when multiple applications support a process. (See Figure 35.)

When looking at the larger organizations that tend to have multiple financial and ERP applications running as a result of acquisitions, mergers, or organic growth, it is the financial and procurement processes that are most likely to span several applications. (See Figure 36.)

There is encouraging news out of the survey, however. A solid majority of respondents, 61 percent, emphasizes that their organizations currently monitor or have controls across the different systems managing their critical processes. (See Figure 37.)

A large portion of these risk and controls monitoring tools have both detective and preventive capabilities, allowing process

issues to be identified early on and stopped before doing damage, or better yet, allowing control failures to be prevented, thus avoiding risks to materialize in the first place. (See Figure 38.)

When it comes to gaining an “enterprise view” of processes, close to one out of four count on enterprise-level tools. These can detect and prevent issues at any number of touch points. The alternative, still employed at more than a third of organizations, are tools addressing a single silo, potentially duplicated within other silos for the same process, resulting in separate lines of business doing the same assessment and control work. Redundant controls are rarely effective, and only a robust GRC effort can address and prevent cross-departmental and cross-functional process risks and issues. (See Figure 39.)

And while organizations are still very much a product of spreadsheet cultures, tool adoption and automation are increasing. Spreadsheets are cited as the leading method used to monitor business risks and controls across processes. More than one-fourth, meanwhile, leverage GRC tools to get a handle on process risks. A similar number of respondents have built in-house, custom tools to assist them with these efforts. (See Figure 40.)

While spreadsheets are still popular tools across the board, more proactive organizations in the survey are less likely than their less advanced counterparts to see these as instrumental in risk monitoring efforts. In addition, proactive organizations are much more likely to have already adopted GRC tools. (See Figure 41.)

In fact, respondents who report their organizations take a proactive leadership position in managing risk are more likely to employ cross-enterprise and automated tools to address GRC efforts. (See Figure 42.)

While most process issues are tackled by line-of-business managers, purchasing decisions for a controls and risk management platform are primarily undertaken by C-level executives. In close to half of the organizations surveyed, IT departments also had a voice and influence in this critical decision. (See Figure 43.)

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Figure 32: Impact of ERP System Purchase or Upgrade on Key Business Processes

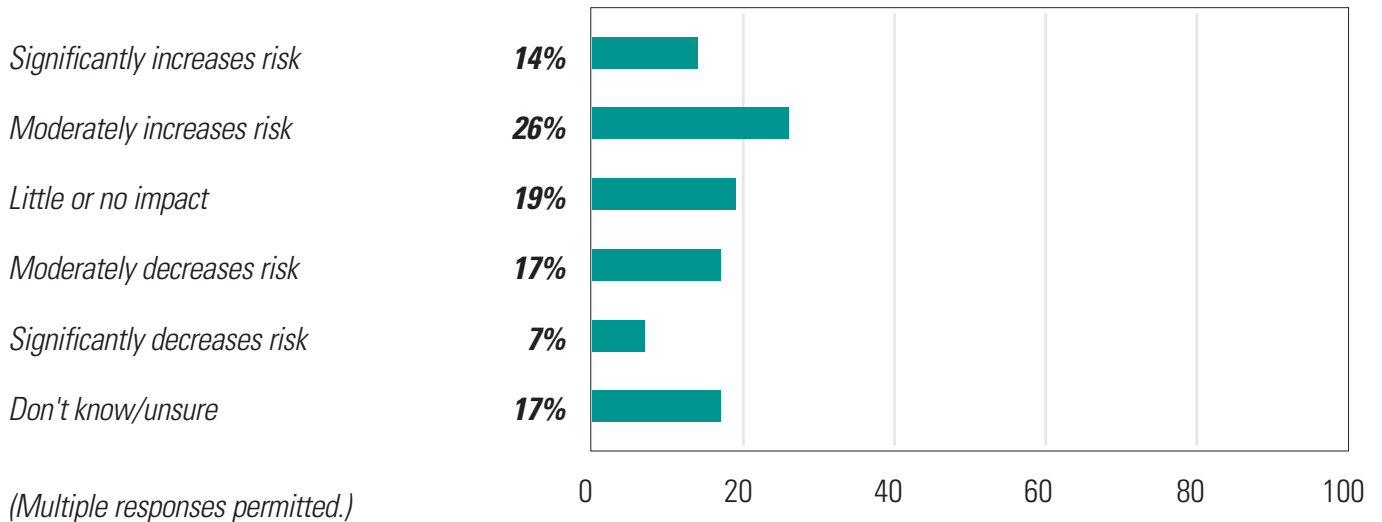
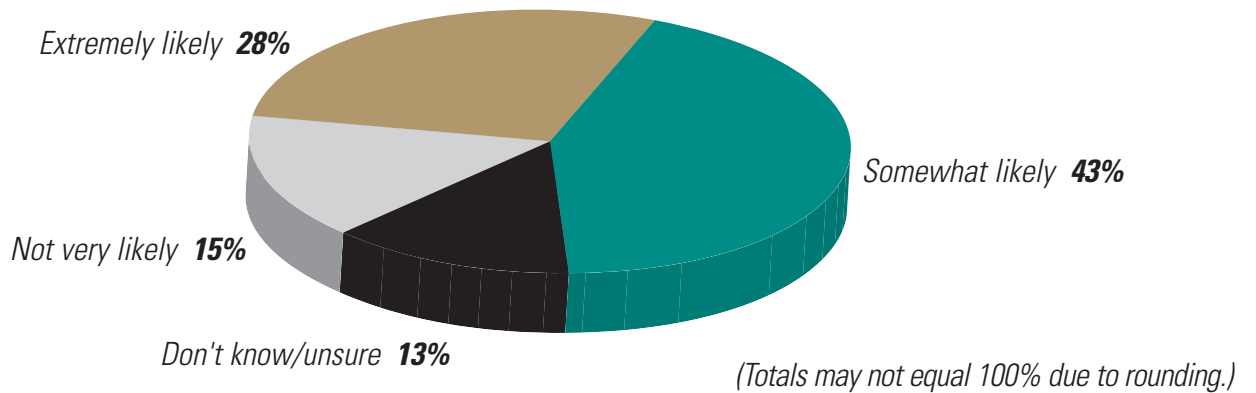


Figure 33: Likelihood of Using ERP Installation or Upgrade Opportunity to Improve and Automate Process Controls

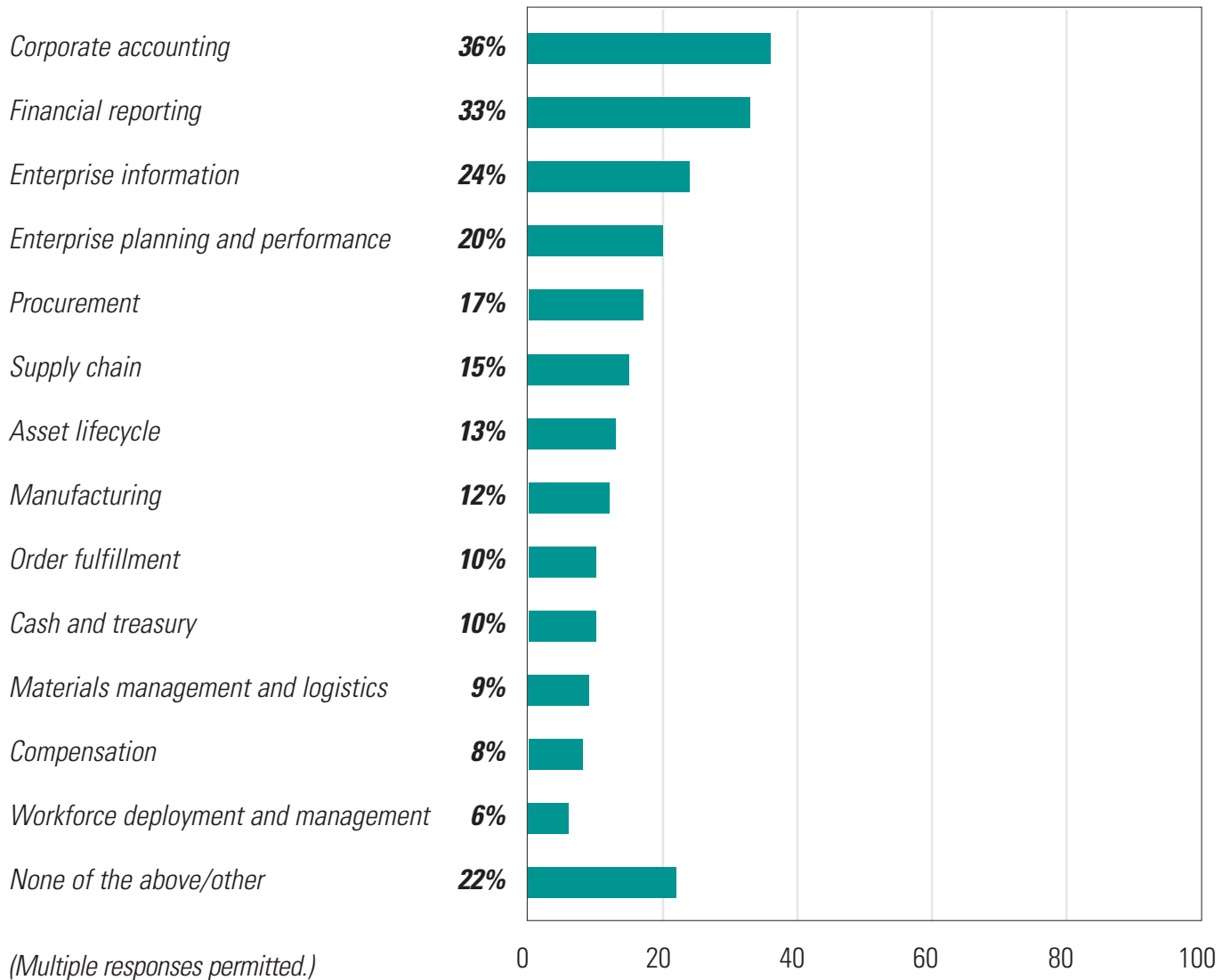


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Figure 34: Business Processes Driving ERP Upgrade Plans

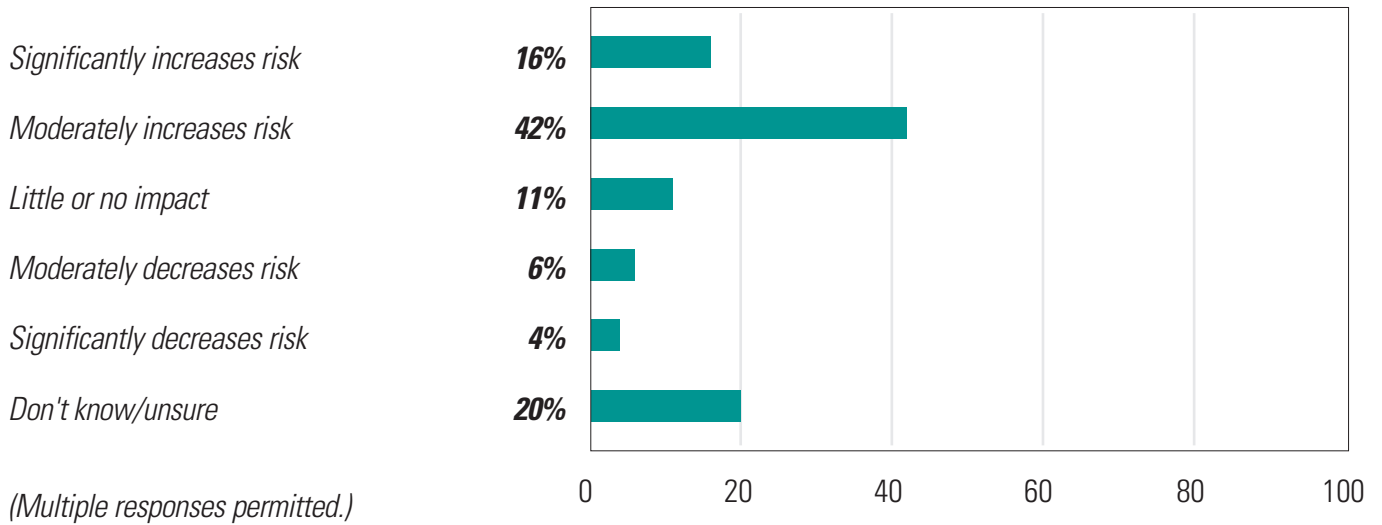


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Figure 35: Impact of Processes Spanning Multiple Business Applications

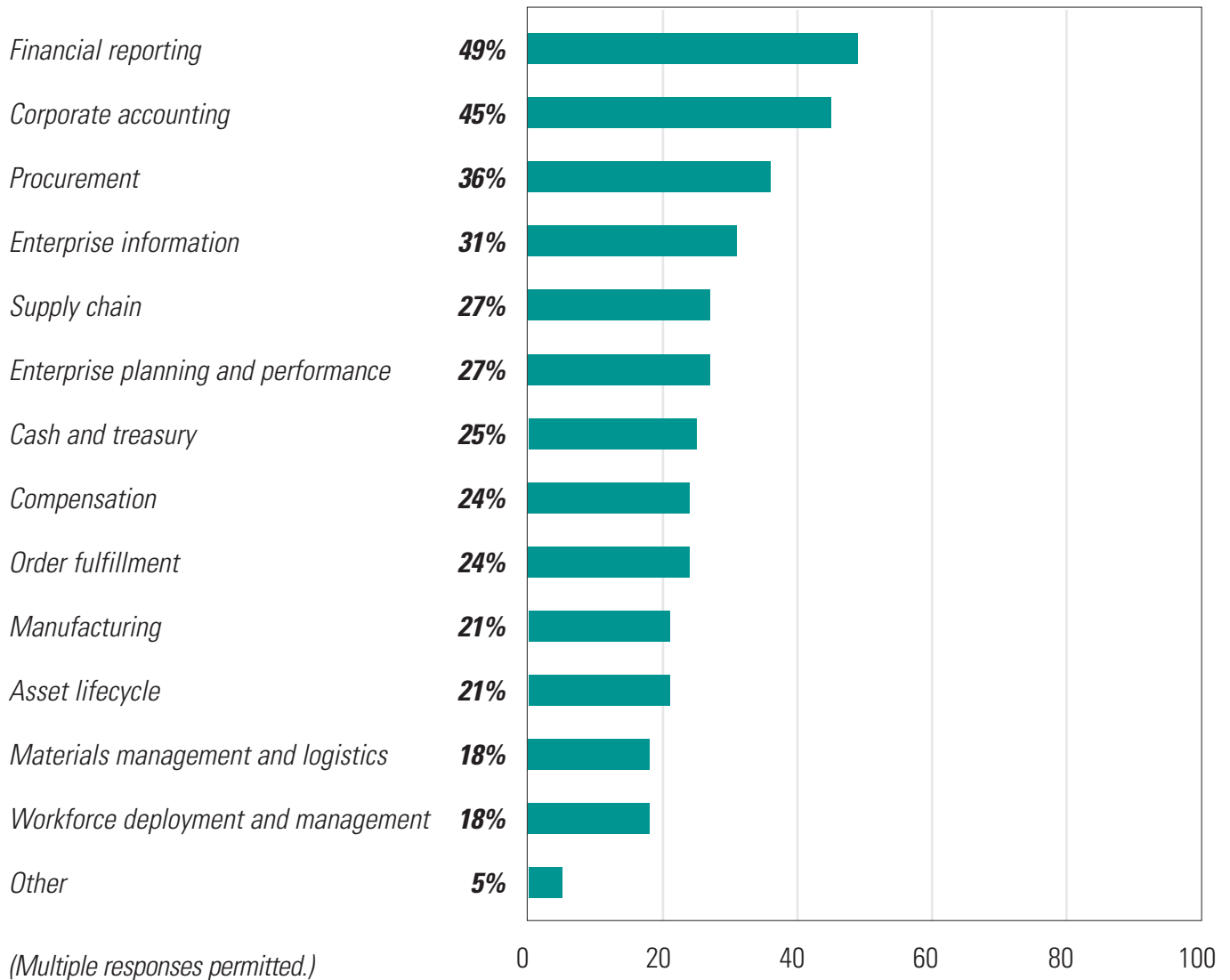


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Figure 36: Processes Spanning Multiple Business Applications



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Figure 37: Currently Monitor or Have Controls Across Different Systems?

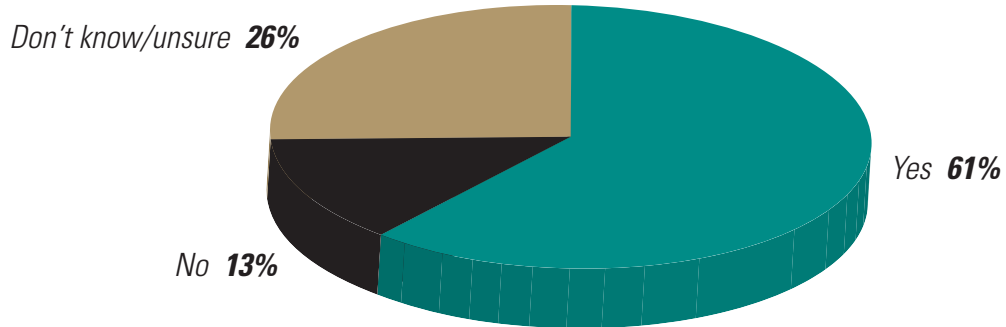
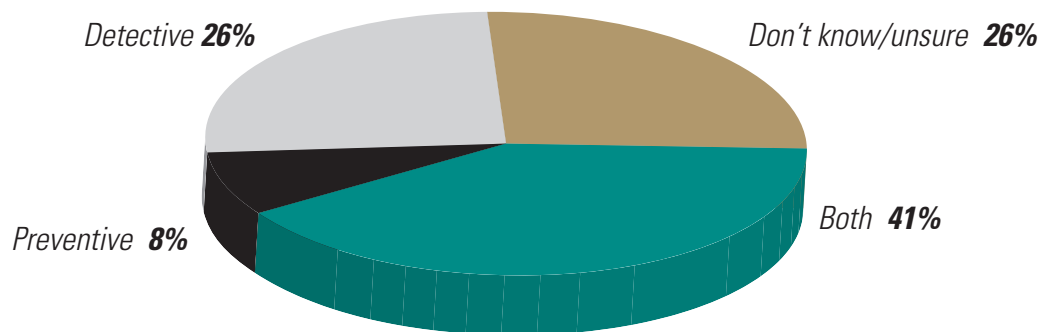


Figure 38: Risk and Controls Monitoring Tools Primarily Preventive or Detective?



(Totals may not equal 100% due to rounding.)

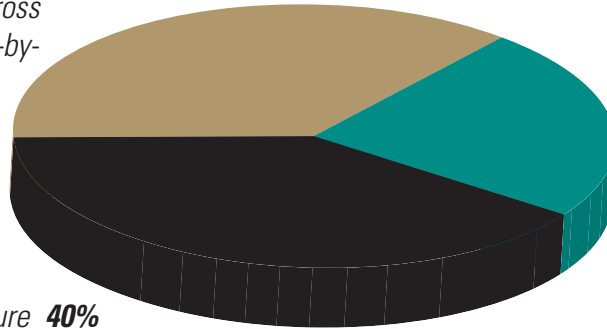
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Figure 39: GRC Tools Scope

Different tools applied across processes or LOB on case-by-case basis **37%**

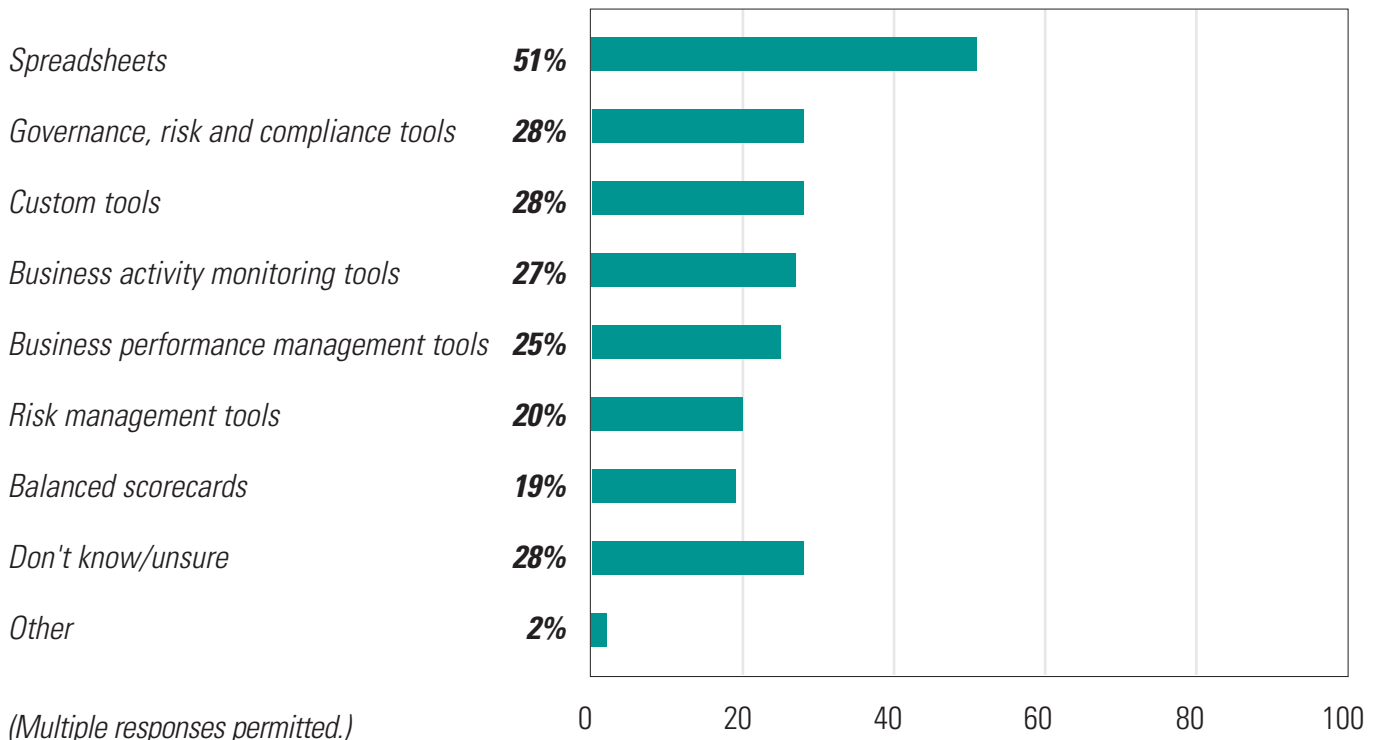


Enterprise-level tools (consistent across processes or LOBs) **24%**

Don't know/unsure **40%**

(Totals may not equal 100% due to rounding.)

Figure 40: Tools Used to Monitor Business Risks and Controls Across Key Processes



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Data collection and analysis performed with SurveyMethods.

Figure 41: Risk Monitoring Tools—Leaders versus Laggards

(Multiple responses permitted.)

	<i>Leaders</i>	<i>Laggards</i>
<i>Spreadsheets</i>	50%	58%
<i>Governance, risk and compliance tools</i>	39%	26%
<i>Custom tools</i>	32%	28%
<i>Business activity monitoring tools</i>	32%	27%
<i>Business performance management tool</i>	34%	21%
<i>Risk management tools</i>	30%	18%
<i>Balanced scorecards</i>	20%	18%

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Figure 42: GRC Tools Scope—Leaders versus Laggards

Different tools applied across processes or LOB on case-by-case basis **32%**

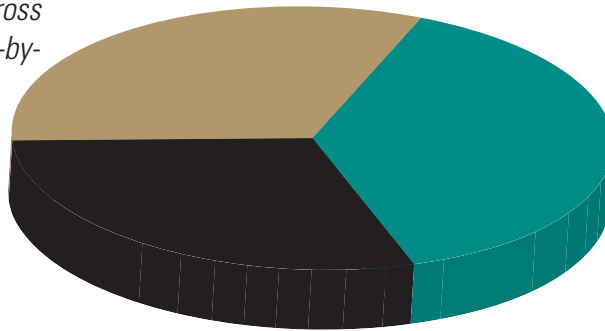


Figure 43a Leaders

Enterprise-level tools (consistent across processes or LOBs) **39%**

(Totals may not equal 100% due to rounding.)

Different tools applied across processes or LOB on case-by-case basis **45%**

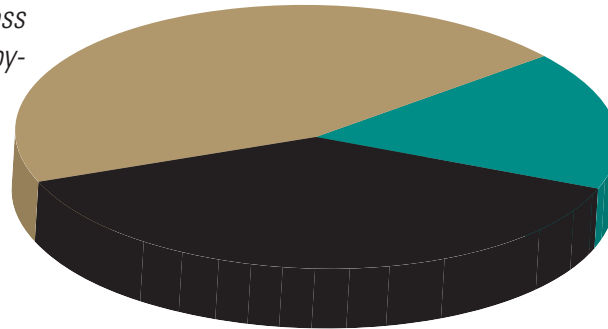


Figure 43b Laggards

Enterprise-level tools (consistent across processes or LOBs) **17%**

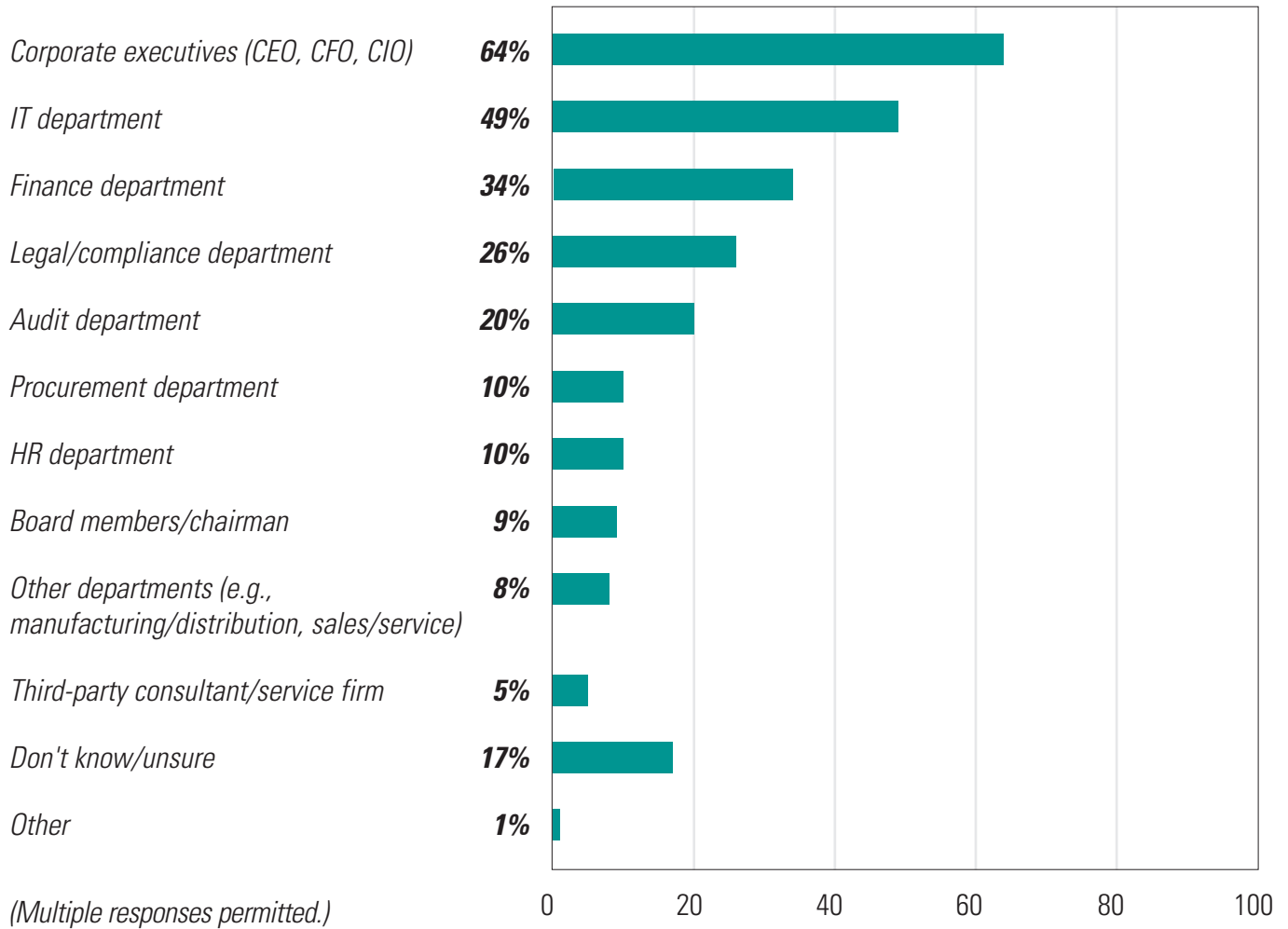
Don't know/unsure **38%**

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Data collection and analysis performed with SurveyMethods.

Figure 43: Controls and Risk Management Platform Purchase Influencers



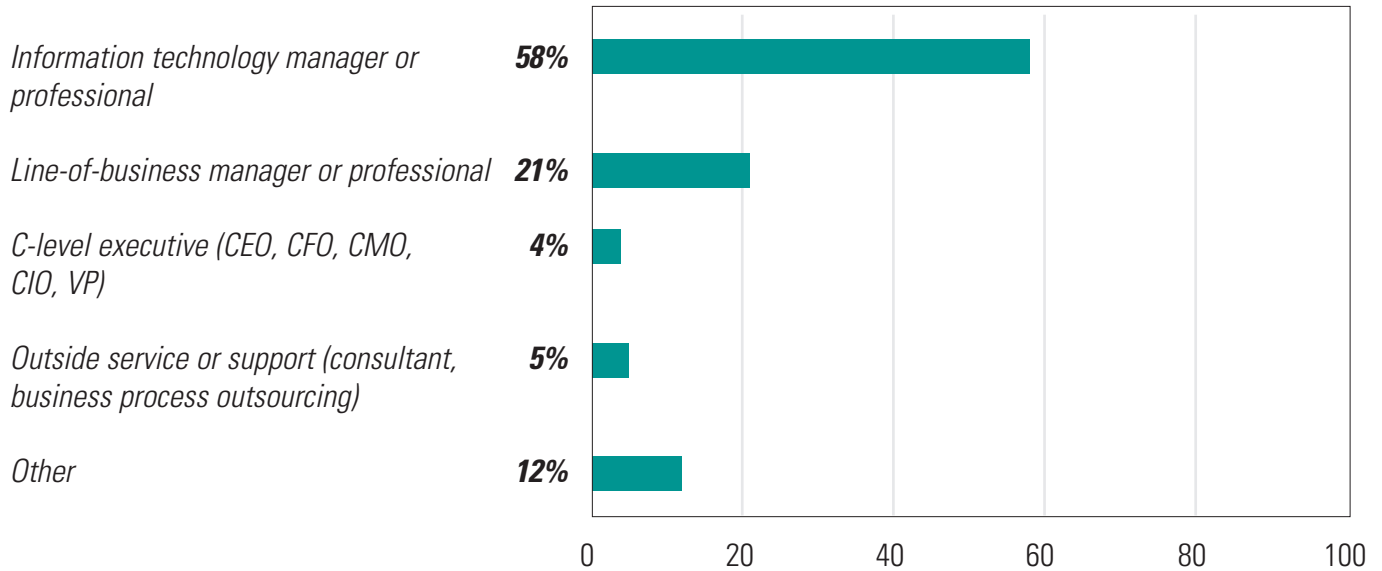
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DEMOGRAPHICS

Figure 44: Respondents' Main Job Functions

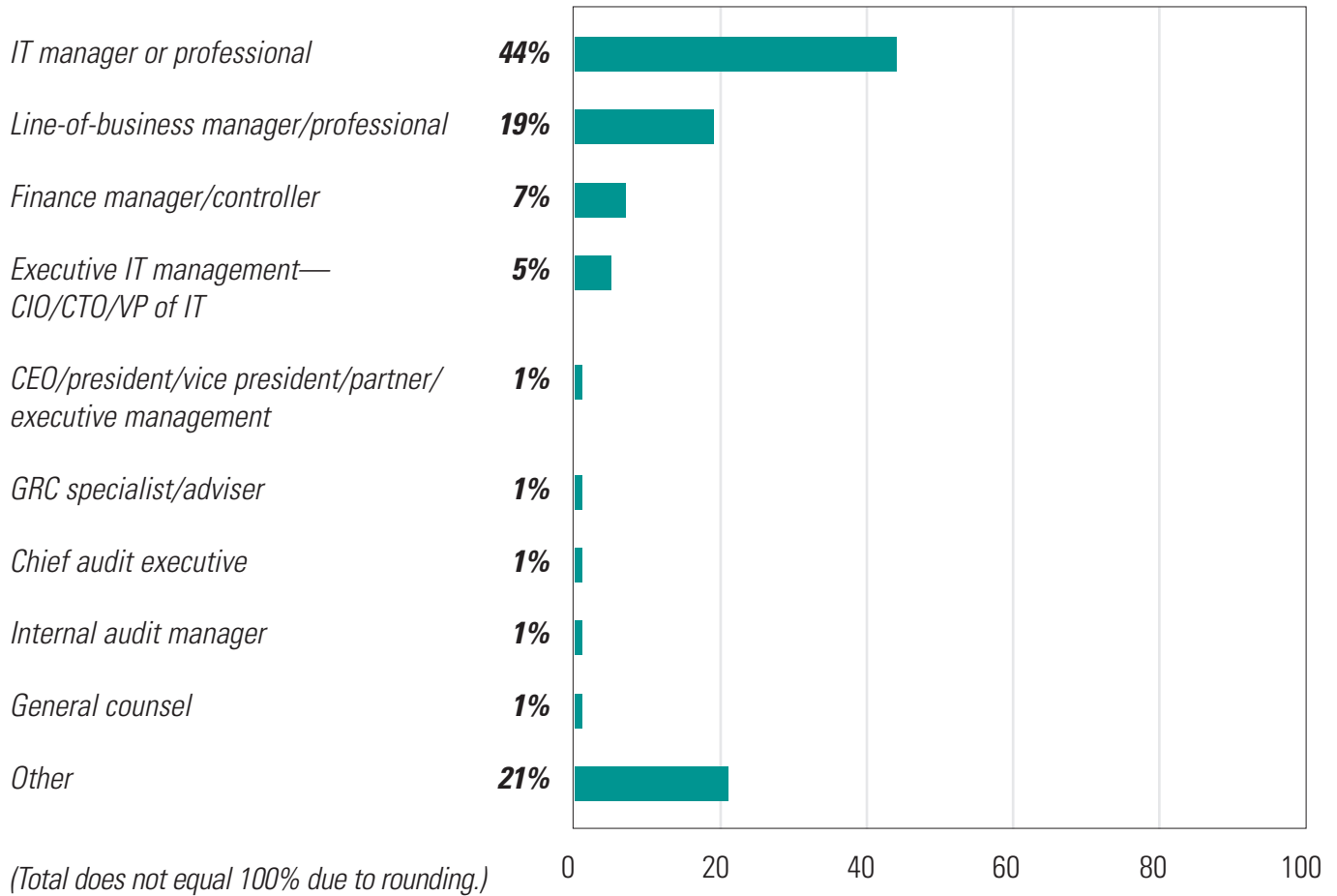


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Figure 45: Respondents' Primary Job Titles

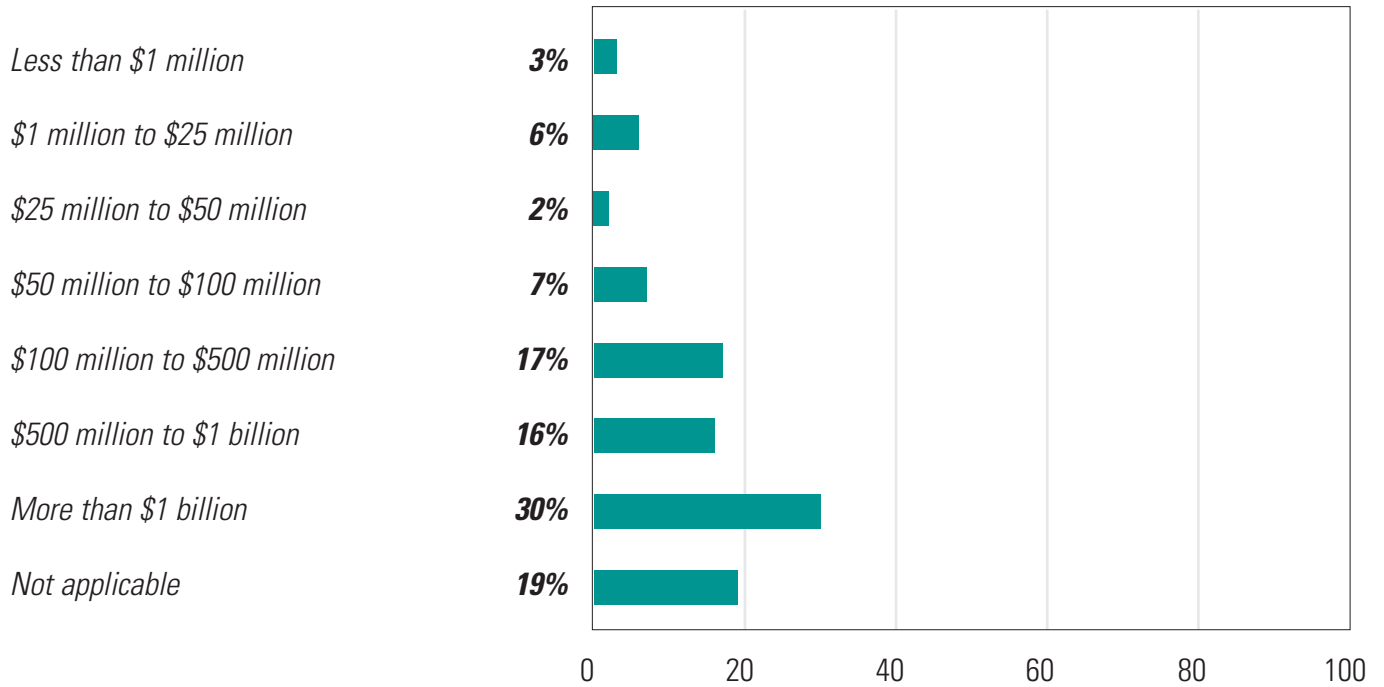


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**Figure 46: Respondents' Organizations' Annual Revenues
(in U.S. Dollars)**



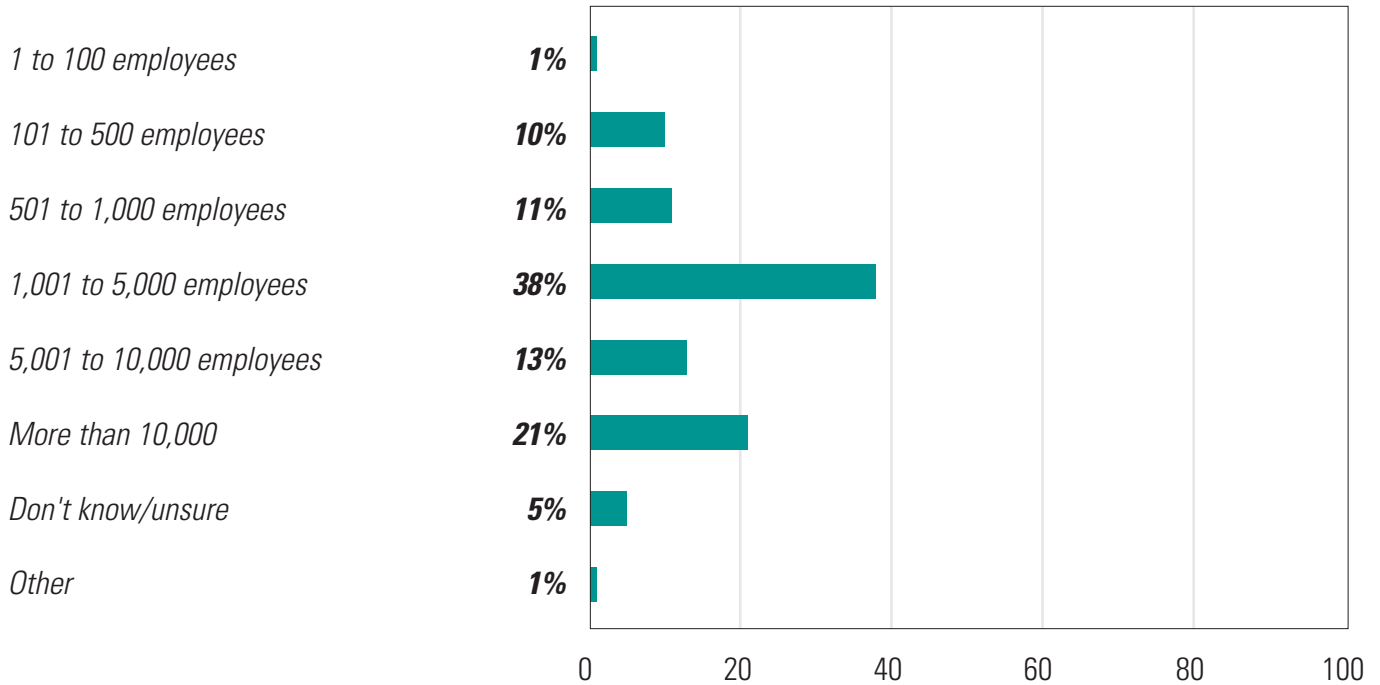
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Figure 47: Respondents' Organizations by Number of Employees

(Includes all locations, branches, and subsidiaries)

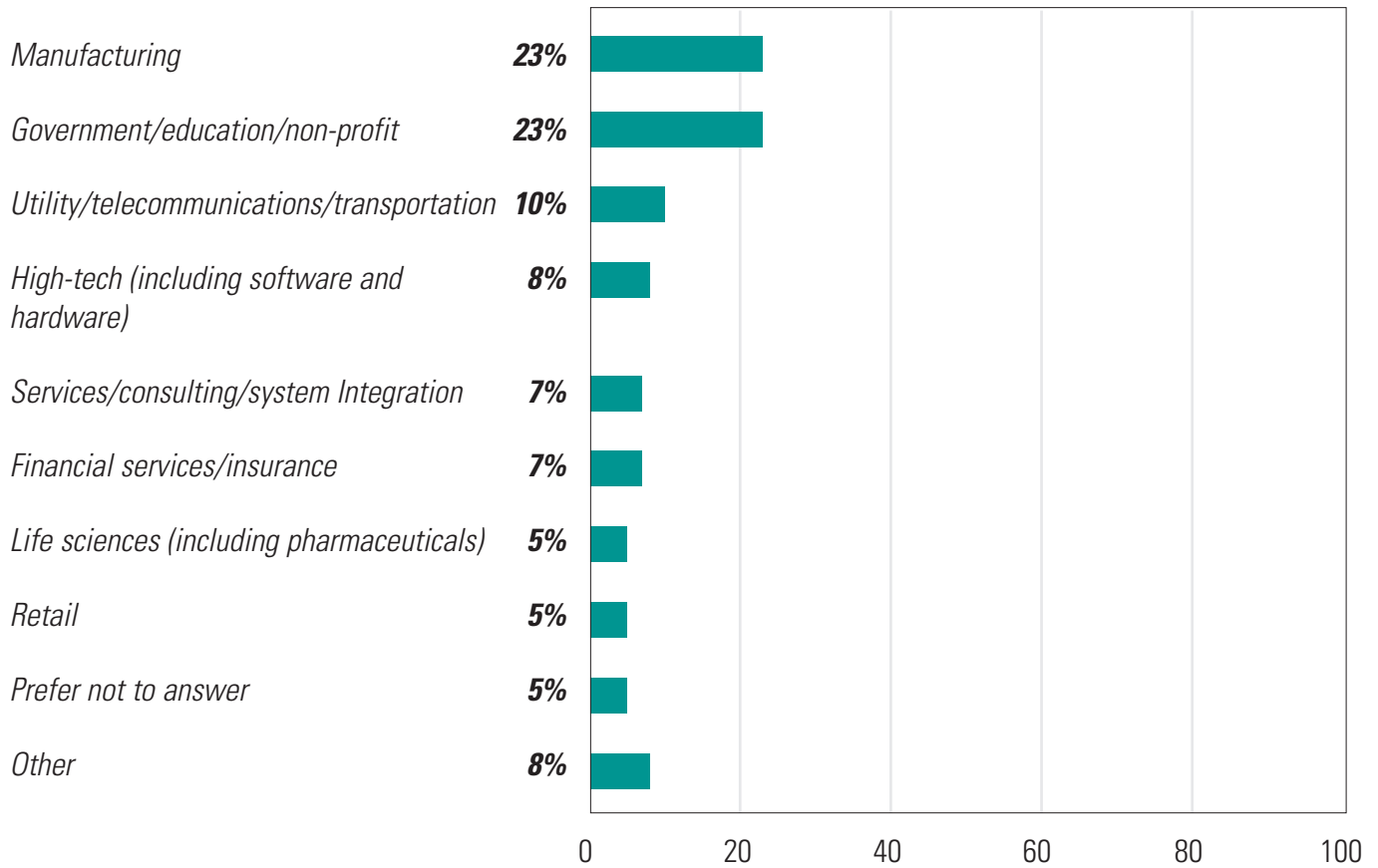


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Figure 48: Respondents' Primary Industries



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