



enterprise risk assessor

**Herramienta de
Administración de
Riesgos y Auditoría
Interna**



method
ware

- ☐ Por qué es importante una Herramienta de Software para la Administración de Riesgos
- ☐ Acerca de Methodware
- ☐ ERA y los Estándares/Metodologías Internacionales que Soportamos
- ☐ El Contexto de ERA
- ☐ El Proceso de Administración de Riesgos
- ☐ El Modelo de Datos de ERA - Estructuras, Dominios – Administración de Riesgos y Auditoría
- ☐ Nuestras Soluciones
- ☐ Cómo lo Podemos Respalidar
- ☐ Los Beneficios
- ☐ Qué Dicen nuestros Clientes
- ☐ El Próximo Paso



Las actividades principales (procesos, estados financieros, riesgos, identificación de controles, estrategias de mitigación, verificación, evaluación y reportes) generan una cantidad significativa de trabajo y datos. Rastrear el estado de la evaluación, los resultados y la seguridad de la información representan desafíos adicionales.

Richard Brilliant
Vice Presidente Servicios Auditoría
Carnival Corporation & Plc



Por qué es Importante una Herramienta de Software para la Administración de Riesgos

- ❑ Las herramientas tecnológicas pueden jugar un rol clave en el proceso y contribuyen a reducir el costo
- ❑ Seleccione ahora la herramienta que satisfará sus necesidades en el futuro
- ❑ Las compras sin información tienen costos muy en exceso de la inversión tecnológica original





- ❑ Methodware es un productor líder mundial de Software de Administración de Riesgos y Auditoría Interna.
- ❑ Independientemente del tamaño y necesidades de su organización, nuestras herramientas poderosas y amigables simplificarán su proceso de evaluación. Estas soluciones incorporan/son consistentes con los estándares de administración de riesgos y auditoría interna y las metodologías, recomendaciones y legislación incluyendo el Acta Sarbanes Oxley de 2002 y el Basel II reconocidos internacionalmente.
- ❑ Estamos representados prácticamente en todo el mundo, contando con oficinas en Norte América, el Reino Unido y Nueva Zelanda y una red de representantes que venden y soportan nuestros productos en más de 75 países de todo el mundo.





ERA y los Estándares/Metodologías Internacionales

ERA incorpora o es consistente con los siguientes Estándares, Metodologías, Recomendaciones y Legislación de Administración de Riesgos y Auditoría Interna

Sarbanes-Oxley Act de 2002 (SOX)

Committee of Sponsoring Organisations de la Treadway Commission (COSO)

CobiT (Objetivos de Control para la Información y Tecnologías relacionadas).

Prácticas Sólidas para la Administración y Supervisión del Riesgo Operacional
publicado por el Comité Basel sobre Supervisión Bancaria*

Estándar Australiano y Neo Zelandés: 4360:2004 (AUS/NZ 4360:2004)

AS/NZS ISO/IEC 17799:2000 (ISO 17799) – Seguridad de TI

Proyectos en Ambientes Controlados (Prince2)





Herramienta Builder

- Definir estructura de riesgo
- Definir terminología
- Definir seguridad y pista de auditoría
- Personalizar funcionalidad del Assessor
- Generar el Assessor



Assessor – Usuarios Power

- Agregar riesgos específicos del usuario
- Agregar controles específicos del usuario
- Analizar y reportar
- Conducir el proceso de evaluación
- Distribuir Form. Word unidades de negocio
- Administrar las evaluaciones



Cliente Java

- Agregar riesgos específicos del usuario
- Agregar controles específicos del usuario
- Conducir el proceso de evaluación



Formularios Word/HTML

- Documentos Word Interactivos
- Evaluar utilizando valores estándar
- Asignar responsabilidades
- Retornar vía eMail
- Tratar procesos/riesgos/controles



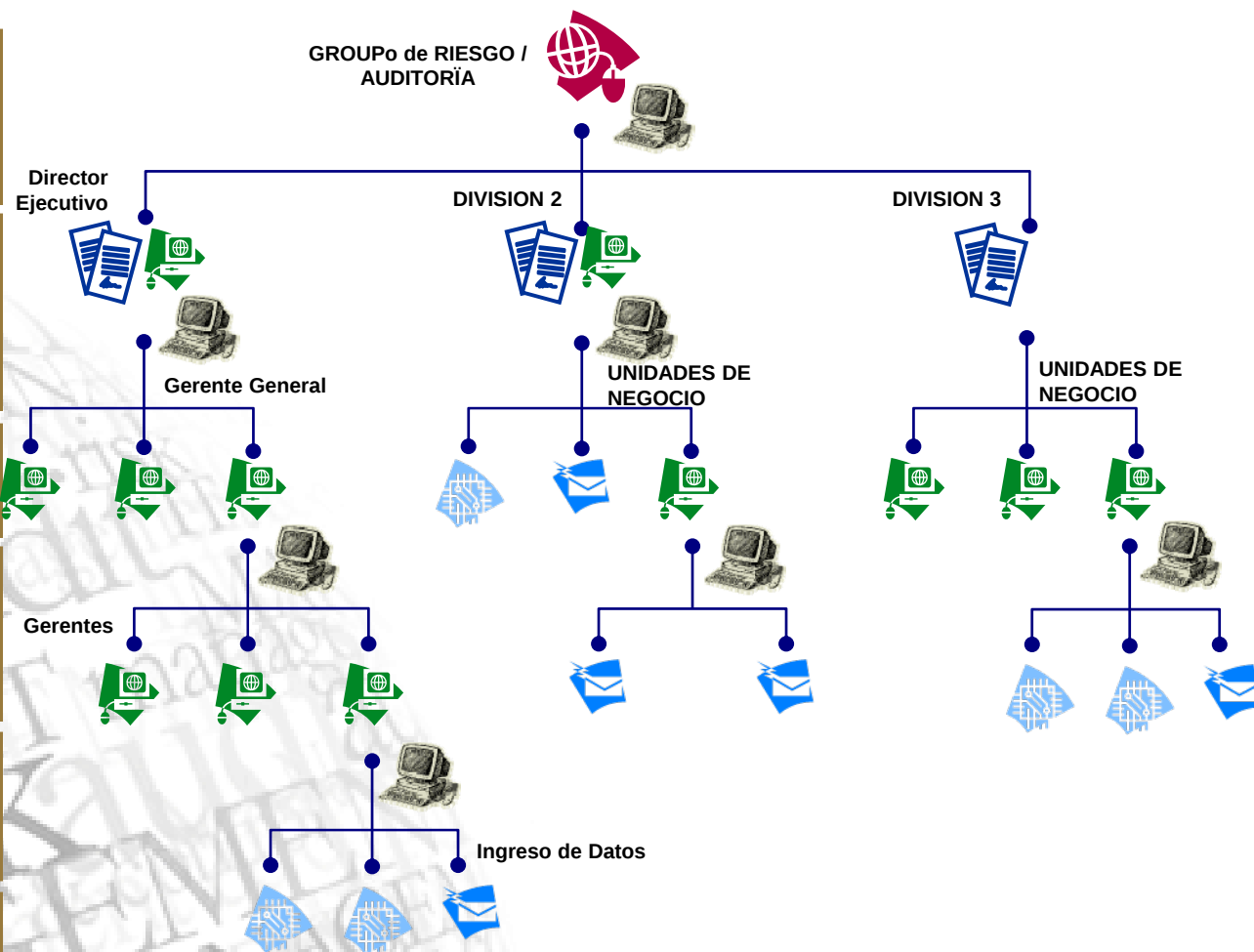
Consolidación

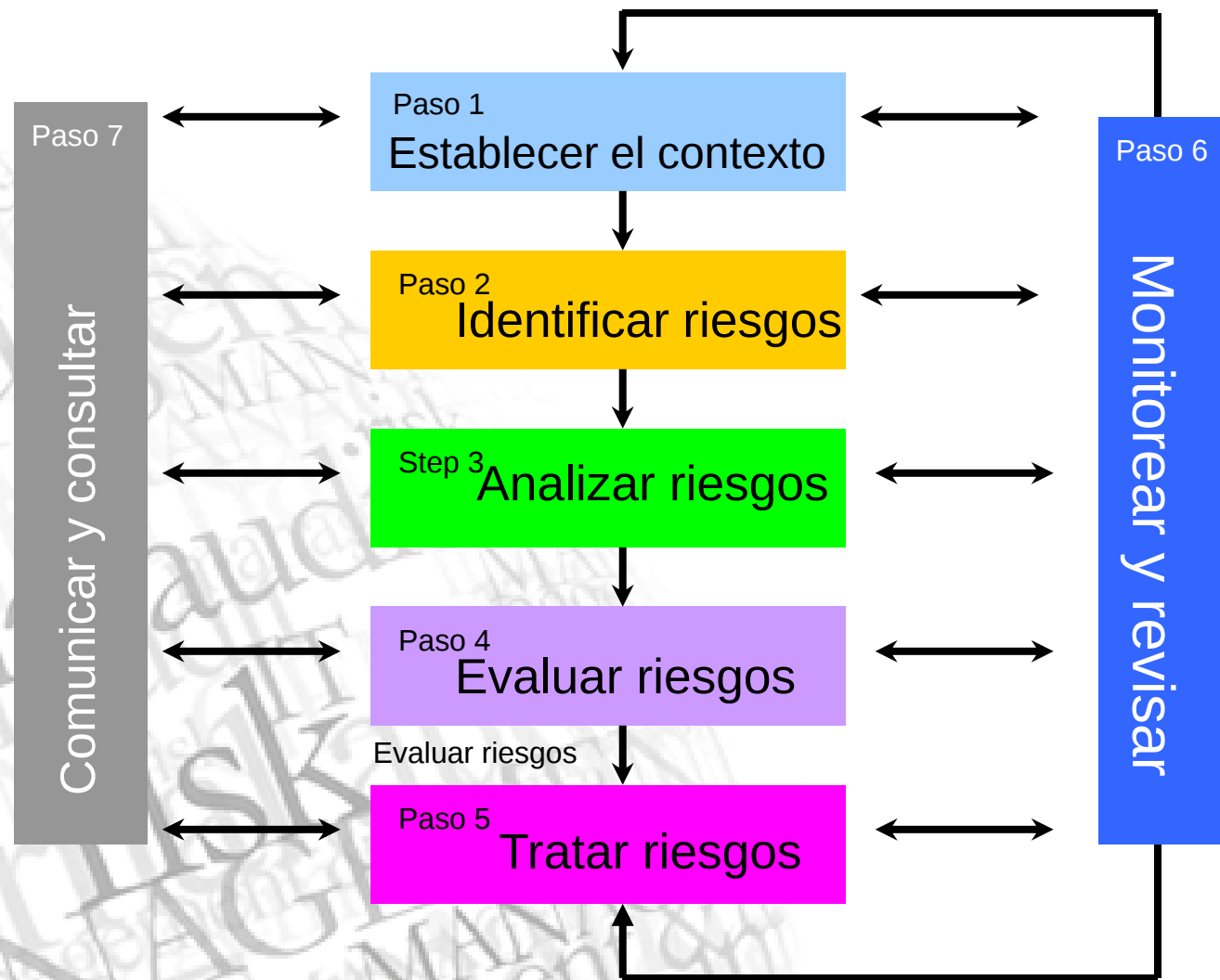
- Consolidación a Múltiples niveles
- Desmenuzar riesgos y controles
- Comparar perfiles de riesgo
- Identificar tendencias de riesgos

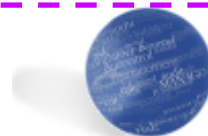
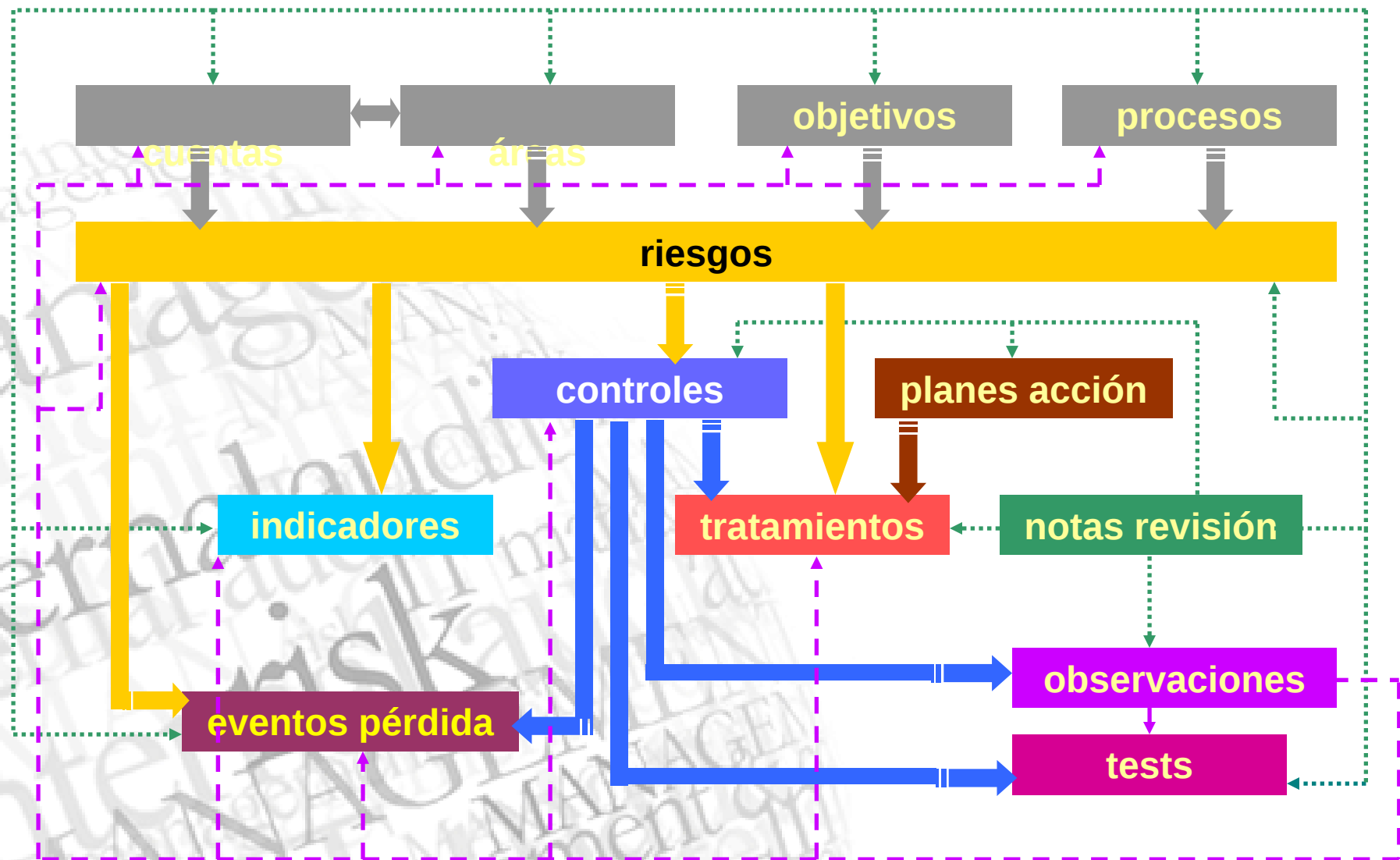


Reportes

- Registro de Riesgos / reportes de
- Perfiles de Riesgos
- Reportes Graficos





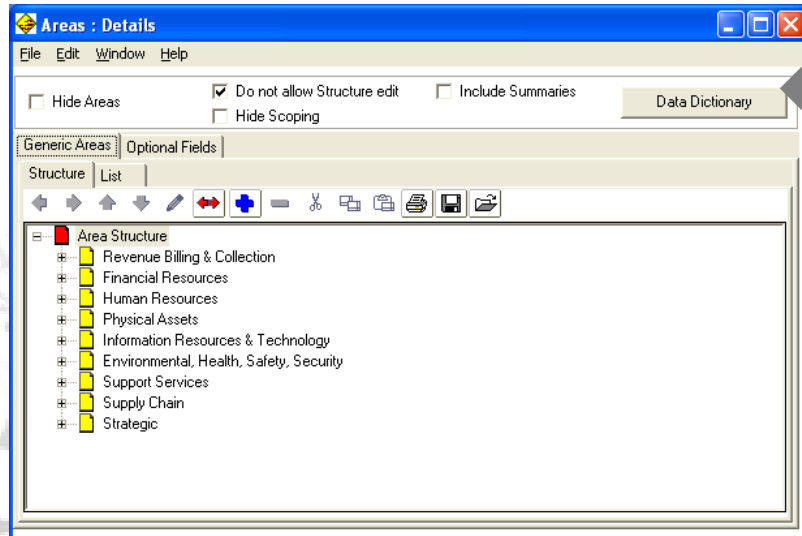


- ☐ Identificar Areas de Riesgo, Objetivos y Procesos
- ☐ Identificar Riesgos, Controles, Indicadores y Tests Genéricos
- ☐ Definir el apetito de riesgo y personalizar la matriz
- ☐ Definir y personalizar la terminología
- ☐ Personalizar la selección y agregar sus propios campos
- ☐ Desactivar la funcionalidad que no se utiliza



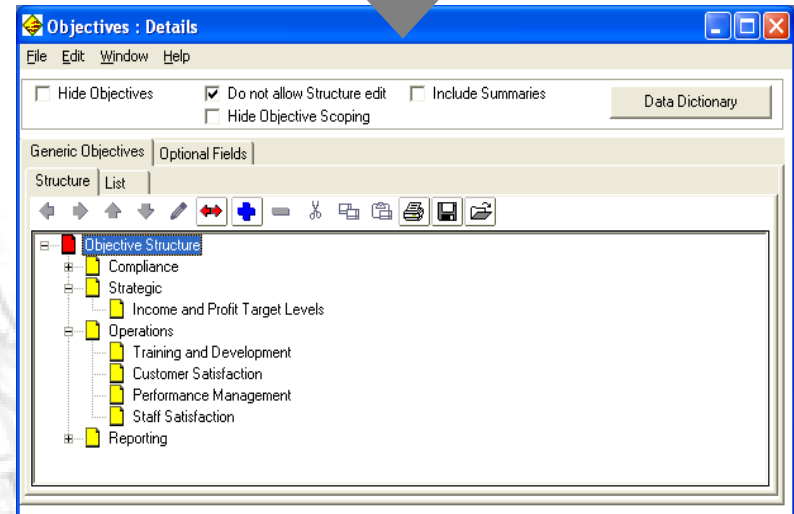


Configurar el Builder

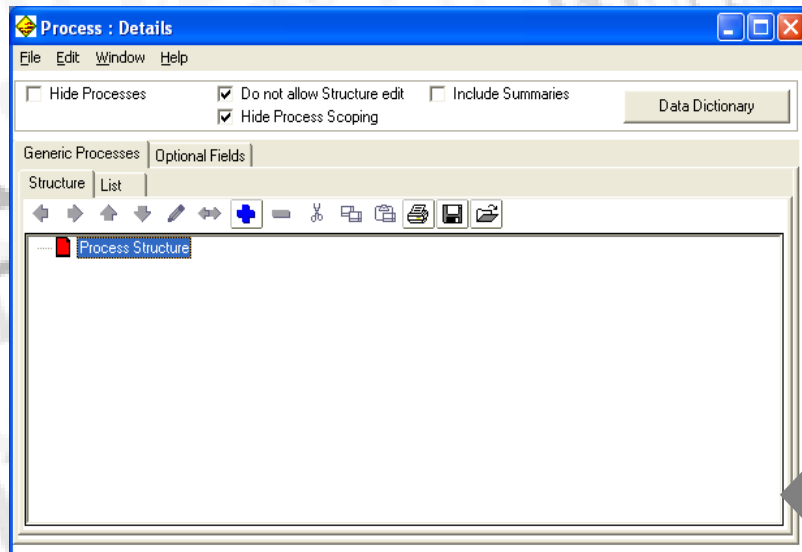


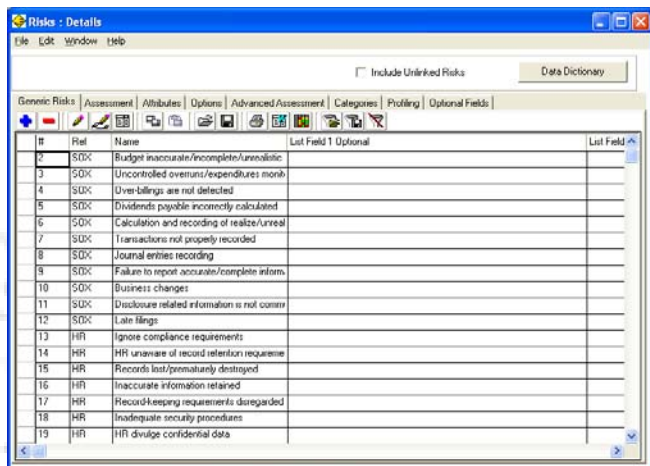
Identificar y documentar Areas de Riesgo

Identificar y documentar Objetivos (opcional)



Identificar Procesos (opcional)

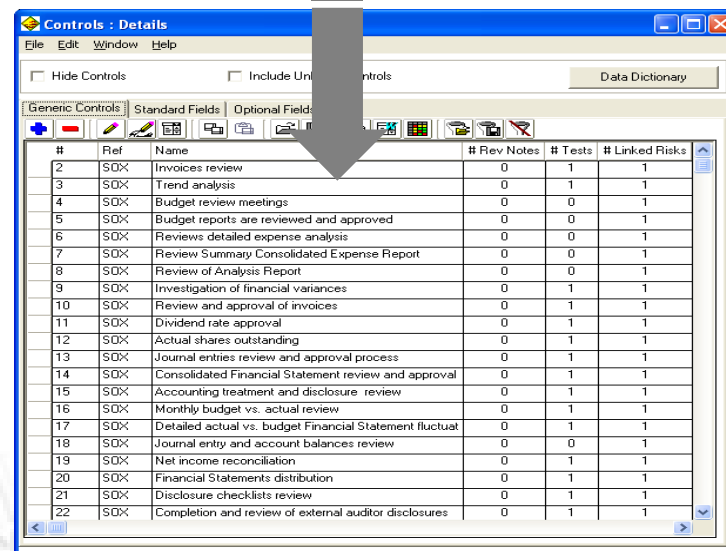




#	Ref	Name	List Field
2	S0X	Budget inaccurate/incomplete/unrealistic	
3	S0X	Uncontrolled overruns/expenditures month	
4	S0X	Over-billings are not detected	
5	S0X	Dividends payable incorrectly calculated	
6	S0X	Calculation and recording of realize/unreal	
7	S0X	Transactions not properly recorded	
8	S0X	Journal entries recording	
9	S0X	Failure to report accurate/complete inform.	
10	S0X	Business changes	
11	S0X	Disclosure related information is not correct	
12	S0X	Late filings	
13	HR	Ignore compliance requirements	
14	HR	HR unaware of record retention requirements	
15	HR	Records lost/prematurely destroyed	
16	HR	Inaccurate information retained	
17	HR	Record-keeping requirements disregarded	
18	HR	Inadequate security procedures	
19	HR	HR divulge confidential data	

Identificar y documentar Riesgos Genéricos y vincular a las Areas de Riesgo, Objetivos y Procesos apropiados

Identificar y documentar Controles Genéricos y vincular a los Riesgos apropiados



#	Ref	Name	# Rev Notes	# Tests	# Linked Risks
2	S0X	Invoices review	0	1	1
3	S0X	Trend analysis	0	1	1
4	S0X	Budget review meetings	0	0	1
5	S0X	Budget reports are reviewed and approved	0	0	1
6	S0X	Reviews detailed expense analysis	0	0	1
7	S0X	Review Summary Consolidated Expense Report	0	0	1
8	S0X	Review of Analysis Report	0	0	1
9	S0X	Investigation of financial variances	0	1	1
10	S0X	Review and approval of invoices	0	1	1
11	S0X	Dividend rate approval	0	1	1
12	S0X	Actual shares outstanding	0	1	1
13	S0X	Journal entries review and approval process	0	1	1
14	S0X	Consolidated Financial Statement review and approval	0	1	1
15	S0X	Accounting treatment and disclosure review	0	1	1
16	S0X	Monthly budget vs. actual review	0	1	1
17	S0X	Detailed actual vs. budget Financial Statement fluctuat	0	1	1
18	S0X	Journal entry and account balances review	0	0	1
19	S0X	Net income reconciliation	0	1	1
20	S0X	Financial Statements distribution	0	1	1
21	S0X	Disclosure checklists review	0	1	1
22	S0X	Completion and review of external auditor disclosures	0	1	1



Configurar el Builder

Risks : Details

File Edit Window Help

☐ Include Unlinked Risks Data Dictionary

Generic Risks Assessment Attributes Options Advanced Assessment Categories Profiling Optional Fields

Warning: Changing the value of scores from a range of 0 to 5 will have a significant impact on graphing in the Assessor, unless you also change the default Matrix Graph Settings.

Matrix Graph Settings Test Matrix Graph

Consequence

Label	Value	Colour
Catastrophic	5	
Critical	4	
Major	3	
Moderate	2	
Minor	1	
-Not Set-	0ng	

Initial Setting: -Not Set-

Likelihood

Label	Value	Colour
Almost Certain	5	
Likely	4	
Possible	3	
Unlikely	2	
Rare	1	
-Not Set-	0ng	

Initial Setting: -Not Set-

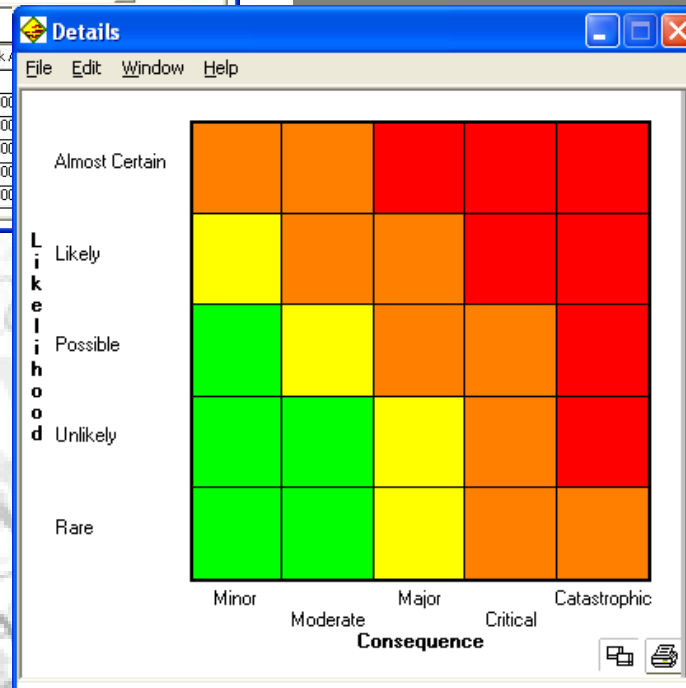
Severity (lowest at top)

Risk Severity
Routine
Moderate
High
Extreme
*

Financial Consequence

Consequence Value	At Risk
0	0
1	1000000
2	5000000
3	10000000
4	50000000
5	100000000

Definir el apetito de riesgo y personalizar la matriz si es requerido





Configurar el Builder

Data Dictionary Editor

Data Elements:
Attachments
(acc) # FS
(acc) FS
(area) # Areas
(area) Linked Areas
(audit) Assessment
(audit) Aud. Abs. Cons.
(audit) Aud. Abs. Like.
(audit) Aud. Abs. Risk
(audit) Aud. Abs. Risk Lev.
(audit) Aud. Abs. Risk Sc.
(audit) Aud. Ctrl RiskScore
(audit) Aud. Ctrl. Cons.
(audit) Aud. Ctrl. Like.
(audit) Aud. Ctrl. Risk
(audit) Aud. Ctrl. Risk Level
(audit) Aud. Date
(audit) Audit Assessment
(audit) Auditor
(audit) Details
(audit) Effectiveness (Aud.)
(audit) Review Date
(audit) Reviewer
(audit) Risk Score
(audit) Time
(audit) Total Expense
(audit) Total Hours
(corp) Corp Abs Consequence
(corp) Corp Abs Mapp
(corp) Corp Abs Override
(corp) Corp Abs Risk
(corp) Corp Abs. Risk Level
(corp) Corp Abs. Risk Score
(corp) Corp Ctr Mapp
(corp) Corp Ctr Override
(corp) Corp Ctr Risk
(corp) Corp Ctrl. Consequence
(corp) Corp Ctrl. Risk Level
(corp) Corp Ctrl. Risk Score
(corp) Corp Res. Risk Level
(corp) Corp Res. Risk Score
(corp) Corp ResRisk
(corp) Corp Treat Mapp
(corp) Corp Treat Override
(corp) Corp Treat. Consequence
(corp) Corporate Assessment

☐ Turn Off Type: Field

Label: Number of Attachments

Short Label: # Attachments

Tool tip:

Description: This column provides you with a quick total attachments for the risk.
The Attachments tab on the Risks window lists all the electronic files (external to the information

Comments:

Security/Visibility

Read Only Groups: VF

Hide Groups:

Enable Groups:

Show Groups:

Column Display

☐ No column display ☐ On by default

Justify: right Alt:

Filter: Numeric Po:

Width: 8 Minimum Width: 4

Audit Trail

☐ On ☐ Record User ☐ Record Date ☐ Record History

Reset Item to Default Reset Table to Default

Save Table Report Table Export Table (Text) Cancel

Load Table Import Table (Text) Close

Definir y personalizar la terminología utilizando el diccionario de datos

El diccionario le permite:

- Renombrar cualquier campo, lista o solapa;
- Definir la seguridad/visibilidad de cualquier campo, lista o solapa
- Definir la historia de la pista de auditoría de cualquier campo
- Definir ayudas-consejos y descripciones





Configurar el Builder

Personalizar campos de selección y agregar sus propios campos a cualquier estructura o dominio

Controls : Details

File Edit Window Help

☐ Hide Controls ☐ Include Unlinked Controls Data Dicti...

Generic Controls **Standard Fields** Optional Fields

Control Lists

Category ☐ Editable

Preventative (Manual)
Preventative (Computer)
Detective (Manual)
Detective (Computer)
Corrective (Manual)

Status ☐ Editable

Label	Value	Colour
Annually	9	
Semi Annually	8	
Quarterly	7	
Monthly	6	

Evaluation ☐ Editable

Label	Value	Colour
No issue(s) noted	3	
Enhancement oppt	2	
Issue(s) require mg	1	
Not Set.	0	

Effectiveness (Audit) ☐ Editable

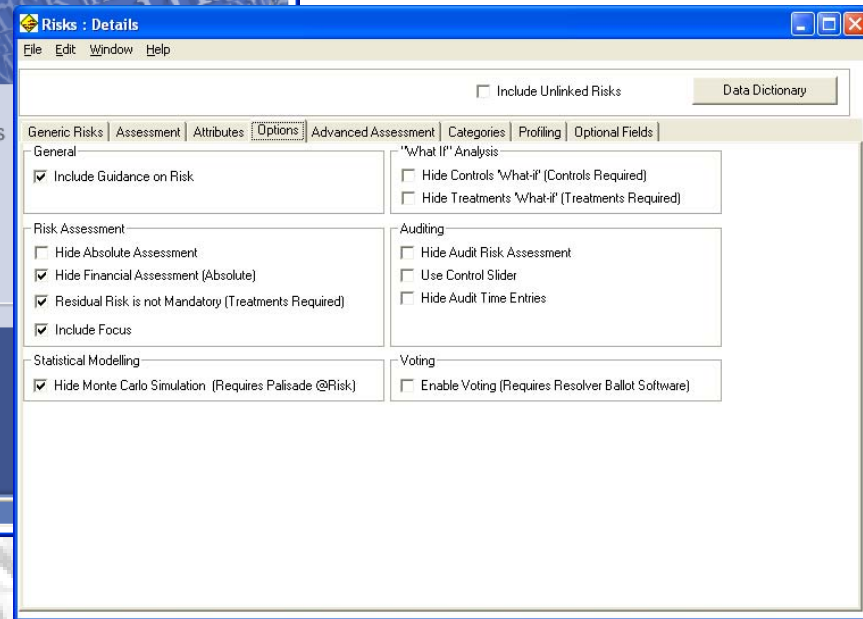
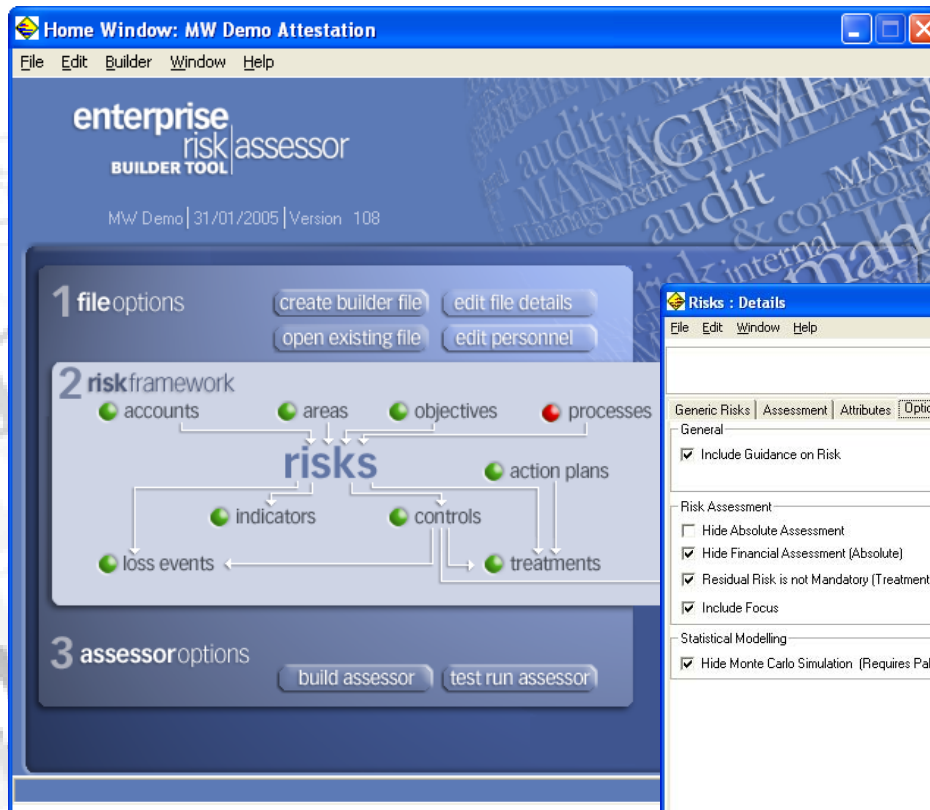
Label	Value	Colour
Excellent	5	
Very Good	4	
Good	3	
Unsatisfactory	2	





Configurar el Builder

Desactivar fácilmente la funcionalidad que no se utiliza





Evaluación del Riesgo

Risk : Budget inaccurate/incomplete/unrealistic

File Edit Window Help

1 Budget inaccurate/incomplete/unrealistic

Description Guidance Comments Attachments

Potential negative effects on stock price if the Corporation does not meet internal and external expectations. Actual to budget performance influences the forecasts in subsequent periods.

Sum of Costs GBP

Ctrl Total 3 Control Cost 0.00

Treat Total 1 Treat Cost 0.00

Assessment Corporate Assessment Audit Assessment Time

Assessment

☒ Relevant

Consequence Likelihood Control Effectiveness Risk Score Level of Risk

Absolute Catastrophic Likely 20 Extreme ☐ Acceptable

Controlled Major Likely Unsatisfactory 12 High ☐ Acceptable

Treated Major Rare 3 Moderate ☒ Acceptable

What If Performed Adjusted Risk Score

6 0 12

Attributes Additional Risk Information Controls Treatments Findings Indicators Loss Events Review Notes Linked Areas Linked Financial Statements Linked Objectives

Risk Owner Chief Executive Officer

Risk Status Tested and Assessed

Review By 11/02/2005

Control Risk Self Assessment

☐ Control RSA

CRSA Status Not Sent

Impact

Environmental

Financial

Public Image

Political

☒ Compliance

Human Resource

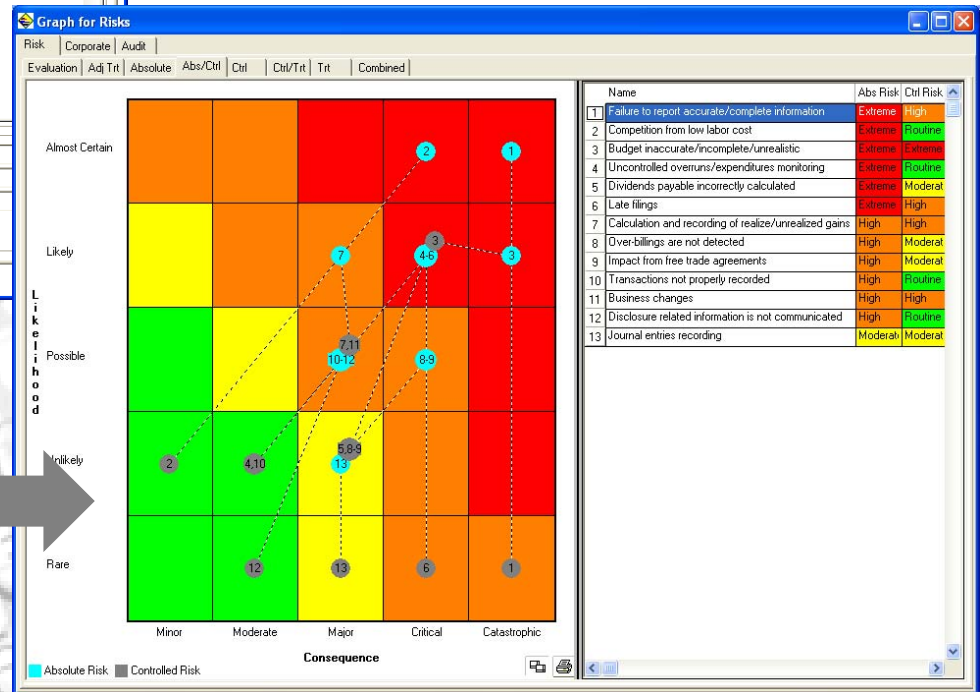
Categories

Risk Category 1 Regulatory Issue

Risk Category 2 Late filing

Risk Category 3

Evaluar las consecuencias y probabilidades absoluta, controlada y tratada del riesgo



Ver y reportar gráficamente



Evaluación del Control

Home Window: Business Unit 1 2005

File Edit Window Help

Business Unit 1 2005
21/02/2005

enterprise risk assessor

Review Notes | ERA | Reporting | Areas | Objectives | Financial Statements | Risks | Controls | Treatments | Action Plans | Loss Events | Indicators | Dimensions | Tests | Findings

#	Name	Relevant	Category	Status	Evaluation	Test	Effectiveness	Ref
1	26 Encourage staff to report suspected violations	Yes	Directive (Policy)	Ad Hoc	No issue(s)	No	Not Set	HR
2	27 Disciplinary action for violations of the law	Yes	Directive (Policy)	Ad Hoc	No issue(s)	No	Not Set	HR
3	28 Effective Equal Opportunities policies	Yes	Directive (Policy)	Ad Hoc	No issue(s)	No	Not Set	HR
4	29 Review of legal policies and procedures	Yes	Directive (Policy)	Semi Annually	No issue(s)	No	Not Set	HR
5	30 Train Human Resource staff	Yes	Directive (Policy)	Continuous	No issue(s)	No	Not Set	HR
6	31 Train Human Resource staff prior to employment	Yes	Preventative (Manual)	Ad Hoc	No issue(s)	No	Not Set	HR
7	32 Logs/checklists for recording staff records	Yes	Preventative	Monthly	No issue(s)	Yes	Very Good	HR
8	33 Periodic review and approval of staff records	Yes	Preventative (Manual)	Monthly	No issue(s)	No	Not Set	HR
9	34 Retain and file staff records	Yes	Preventative	Monthly	No issue(s)	No	Not Set	HR
10	35 Security access to staff records	Yes	Directive (Policy)	Monthly	Issue(s)	Yes	Unsatisfactory	HR
11	36 Periodic review of accuracy of staff records	Yes	Directive (Policy)	Semi Annually	No issue(s)	No	Not Set	HR
12	37 Disciplinary action for bad record-keeping	Yes	Preventative (Manual)	Ad Hoc	No issue(s)	No	Not Set	HR
13	38 Monitor staff access	Yes	Preventative (Manual)	Continuous	No issue(s)	No	Not Set	HR
14	39 Security access to information stored on electronic media	Yes	Preventative (Manual)	Continuous	No issue(s)	No	Not Set	HR
15	40 Security access to staff records	Yes	Preventative (Manual)	Continuous	No issue(s)	No	Not Set	HR
16	41 Disciplinary action for divulging confidential information	Yes	Directive (Policy)	Continuous	No issue(s)	No	Not Set	HR
17	42 Security access to confidential information	Yes	Corrective (Computer)	Continuous	No issue(s)	No	Not Set	HR
18	43 Compare compensation to that offered by other companies	Yes	Preventative (Manual)	Semi Annually	No issue(s)	No	Not Set	HR
19	44 Establish employee feedback	Yes	Directive (Policy)	Not Present	Enhancement	No	Not Set	HR
20	45 Periodic review and evaluation of compensation	Yes	Preventative (Manual)	Quarterly	No issue(s)	No	Not Set	HR
21	46 Compensation based on past performance	Yes	Preventative (Manual)	Continuous	No issue(s)	No	Not Set	HR
22	47 Periodic performance evaluation and counselling	Yes	Preventative (Manual)	Not Present	No issue(s)	No	Not Set	HR
23	48 Maintain hiring procedures	Yes	Directive (Policy)	Continuous	No issue(s)	No	Excellent	HR

Control: 31 of 31. Selection: 1

Categorizar y evaluar controles

Control : Encourage staff to report suspected violations

File Edit Window Help

26 Encourage staff to report suspected violations

Details | Additional Control Information | Weaknesses | Treatments | Linked Risks | Attachments | Loss Events | Audit | Indicators | Reference | HR

Encourage personnel to report suspected violations of laws, regulations or company policies

Characteristics

☒ Relevant

Category: [Directive (Policy)]

Control Status: [Ad Hoc]

Evaluation: [No issue(s) noted]

Performed By: [HR Manager]

Control Cost: 0 GBP

Review By: [08/02/2005]

Verificación Mediante Tests

Test : Flux Analysis

File Edit Window Help

2 Flux Analysis

Description Test Plan Results Findings Controls Attachments Review Notes Time/Expense

#	Link Level	Name	Status	Priority	Closed	hcl in R	Raised	Assign	Review	Loggec	Follow	xpense	Is
1	2	Test: Flux Analysis	Flux Analys	Remed	High	No	Yes	Auditor	VP Cor	Chief F	08/02/		0.00

Reference SOX

☒ Relevant

☒ Test Completed

Characteristics

Test Owner
Manager Internal Audit

Assigned To
Auditor

Test Type
Analytical Procedures

Status
Complete - No Exceptions Noted

Key Dates

Test Completion Due Date
02/05/2005

Completed Date

Controlar Tests

Documentar Observaciones

Finding : Flux Analysis

File Edit Window Help

2 Flux Analysis

Linked Items Attachments Time/Expense

Description Effect Recommendation Management Response Review Notes

Completed flux analysis showed a 10% variance

Reference SOX

☐ Closed ☒ Include In Report

Finding Characteristics

Raised By
Auditor

Raised Date
08/02/2005

Assigned To
VP Corporate Fin

Reviewed Date
20/02/2005

Status
Remediation in Prog

Priority
High

Key Dates

Logged Date
08/02/2005

Issued Date
08/01/2005

Response Date
20/02/2005

Follow Up Date

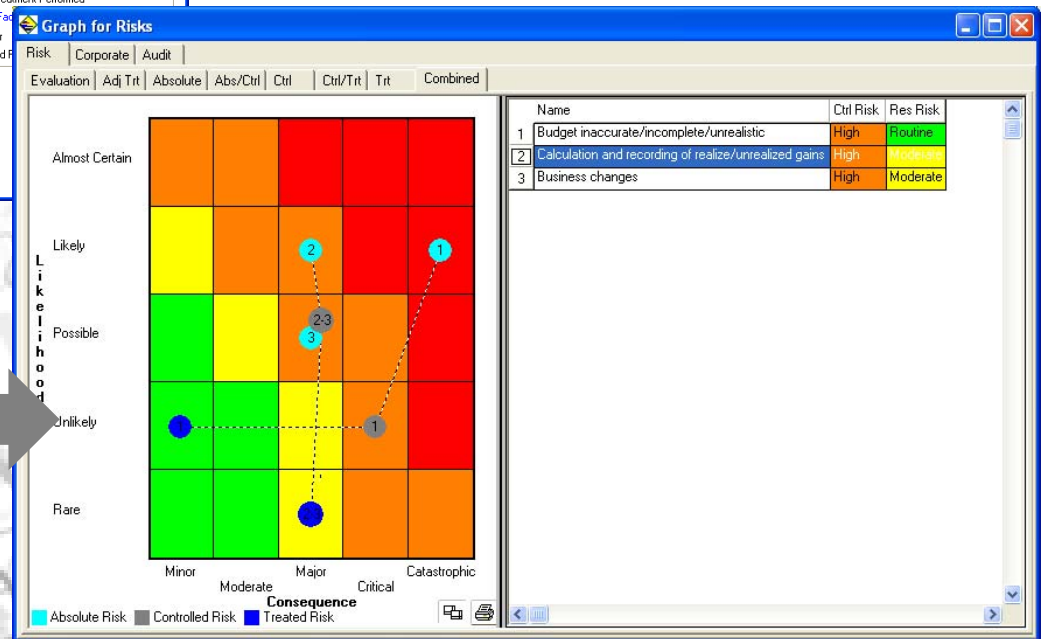


Tratamientos



Identificar planes de remediación para encarar la ausencia o deficiencia en los controles

Evaluar el nivel de riesgo objetivo y graficar o reportar





Loss Event : Late filling 1st qtr

File Edit Window Help

Type: **Monetary Loss** Status: **Logged** Ref: **SOX**

Prepared By: **VP Corporate Finance** Prepared: **04/02/2005** Reviewed: **Chief Financial Office** Reviewed: **11/02/2005** Loss Owner: **Chief Operating Office**

☐ Non Financial
☐ Claim
☐ Closed
☒ Relevant

Description	Institution	Actual/Estimated/Potential Loss	Review Notes	Links	Attachments	Loss Events	Findings
Impact		Actual Loss	Estimated Loss	Potential Loss			
Regulatory fines		50000	0	0			
Professional costs/fees		4000	0	0			
		0	0	0			
		0	0	0			
		0	0	0			

Recoveries

Origin Recovery	Recovery Date	Recovery
Insurance	15/02/2005	2000
		0

Recovery Total 2,000

Soft Loss: **-Not Set-**

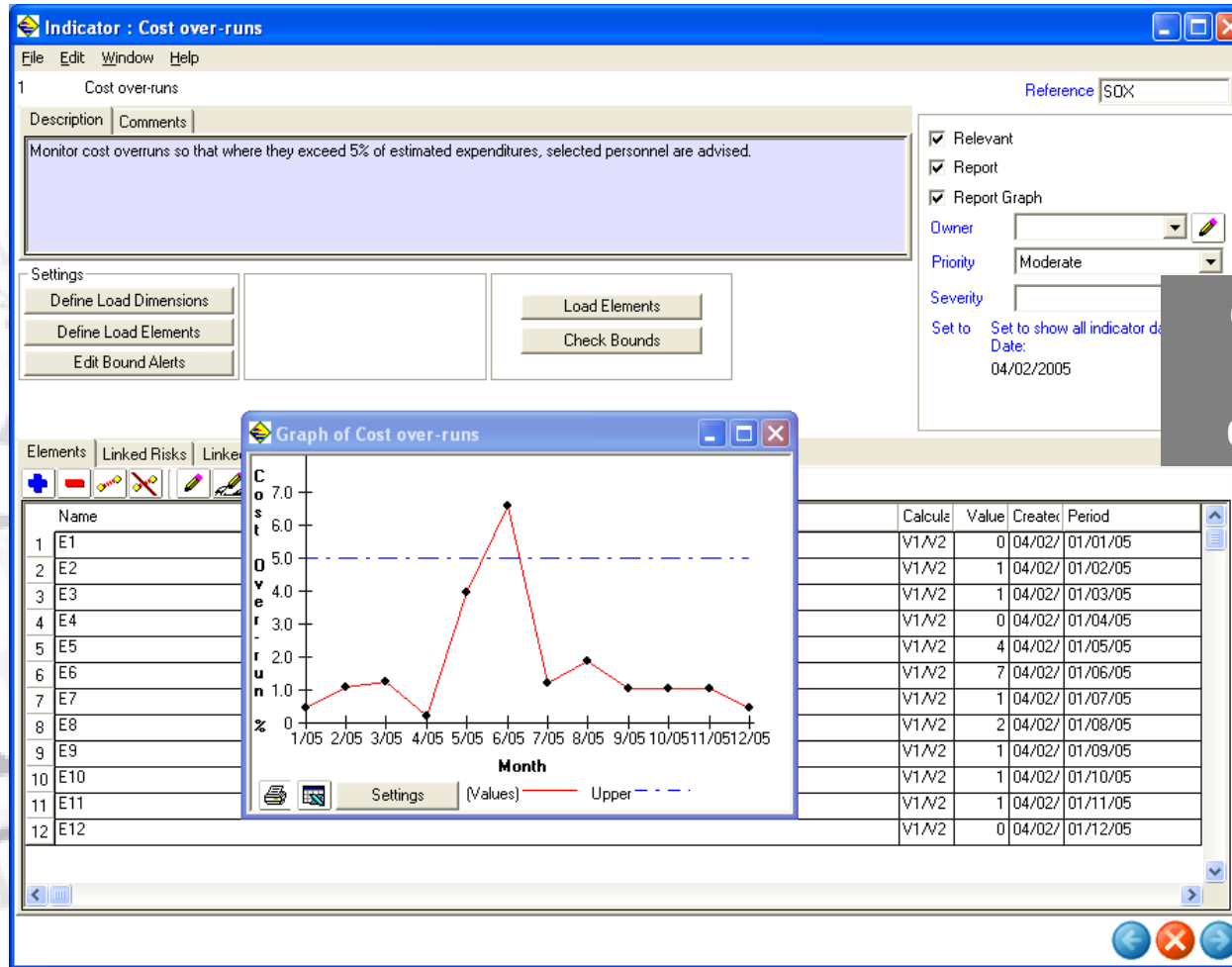
Loss Event Classification

Category 1: **Regulatory Issue**
Category 2: **Late Filing**
Category 3:

Loss Totals:

Currency	GBP
Actual Loss Total	54,000
Estimated Loss	0
Potential Loss Total	0
Recovery Total	2,000
Net Loss	52,000

Registrar y Reportar
Eventos de Pérdida



Capturar y monitorear indicadores de desempeño del riesgo

- ❑ Consolidación a nivel corporativo, análisis y elaboración de reportes



Consolidación y Análisis

Consolidation Tool

File Edit Outline Help

Group By: -None-

View: ☒ Accumulate ☐ Compare

Client/File List

Names
Business Unit 1 2005 [100%]
Business Unit 2 2005 [100%]

Financial Statements Areas Objectives Risks Controls Treatments Action Plans Tests Indicators Loss Events Findings Review Notes Details Reporting

Level: 6

File	Name	Relevant	Category	Status	Evaluation	Effectiveness	Performed By
1 Business Unit 2 2005	Invoices review	Yes	Preventative	Monthly	No issue(s) noted	Not Set	Business
2 Business Unit 2 2005	Trend analysis	Yes	Directive (Policy)	Monthly	Issue(s) require mgt	Not Set	VP
3 Business Unit 2 2005	Budget review meetings	Yes	Preventative	Monthly	No issue(s) noted	Not Set	Chief
4 Business Unit 2 2005	Budget reports are reviewed and approved	Yes	Preventative	Quarterly	No issue(s) noted	Not Set	VP
5 Business Unit 2 2005	Reviews detailed expense analysis	Yes	Preventative	Monthly	No issue(s) noted	Not Set	Project
6 Business Unit 2 2005	Review Summary Consolidated Expense	Yes	Preventative	Monthly	No issue(s) noted	Not Set	Asset
7 Business Unit 2 2005	Review of Analysis Report	Yes	Preventative	Monthly	No issue(s) noted	Not Set	VP
8 Business Unit 2 2005	Investigation of financial variances	Yes	Preventative	Monthly	No issue(s) noted	Not Set	Business
9 Business Unit 2 2005	Review and approval of invoices	Yes	Preventative	Ad Hoc	No issue(s) noted	Not Set	Business
10 Business Unit 2 2005	Dividend rate approval	Yes	Preventative	Continuous	No issue(s) noted	Not Set	Chief
11 Business Unit 2 2005	Actual shares outstanding	Yes	Preventative	Quarterly	No issue(s) noted	Not Set	Chief
12 Business Unit 2 2005	Journal entries review and approval	Yes	Preventative	Quarterly	No issue(s) noted	Not Set	Internal
13 Business Unit 2 2005	Consolidated Financial Statement review	Yes	Preventative	Monthly	Issue(s) require mgt	Not Set	Asset
14 Business Unit 2 2005	Accounting treatment and disclosure	Yes	Directive (Policy)	Quarterly	No issue(s) noted	Not Set	VP
15 Business Unit 2 2005	Monthly budget vs. actual review	Yes	Preventative	Monthly	Enhancement opp(s)	Not Set	Internal
16 Business Unit 2 2005	Detailed actual vs. budget Financial	Yes	Directive (Policy)	Quarterly	Enhancement opp(s)	Not Set	Chief
17 Business Unit 2 2005	Journal entry and account balances review	Yes	Directive (Policy)	Monthly	No issue(s) noted	Not Set	Chief
18 Business Unit 2 2005	Net income reconciliation	Yes	Directive (Policy)	Monthly	No issue(s) noted	Not Set	Business
19 Business Unit 2 2005	Financial Statements distribution	Yes	Preventative	Monthly	No issue(s) noted	Not Set	VP
20 Business Unit 2 2005	Disclosure checklists review	Yes	Preventative	Quarterly	No issue(s) noted	Not Set	Internal
21 Business Unit 2 2005	Completion and review of external auditor	Yes	Preventative	Quarterly	No issue(s) noted	Not Set	External
22 Business Unit 2 2005	H.Q./K. distribution list	Yes	Directive (Policy)	Quarterly	No issue(s) noted	Not Set	Internal
23 Business Unit 2 2005	Formal closing schedule and detailed	Yes	Preventative	Quarterly	No issue(s) noted	Very Good	Internal
24 Business Unit 2 2005	Completion of disclosure content guides	Yes	Directive (Policy)	Quarterly	No issue(s) noted	Not Set	Internal
25 Business Unit 2 2005	All Journal entry capture	Yes	Directive (Policy)	Monthly	Issue(s) require mgt	Not Set	Chief
26 Business Unit 1 2005	Encourage staff to report suspected	Yes	Directive (Policy)	Ad Hoc	No issue(s) noted	Not Set	HR
27 Business Unit 1 2005	Disciplinary action for violations of the law	Yes	Directive (Policy)	Ad Hoc	No issue(s) noted	Not Set	Dept
28 Business Unit 1 2005	Effective Equal Opportunities policies	Yes	Directive (Policy)	Ad Hoc	No issue(s) noted	Not Set	Dept

2 files loaded.

Control: 58 of 58. Selection: 1



Elaboración Formal de Reportes

business.rtf - Microsoft Word

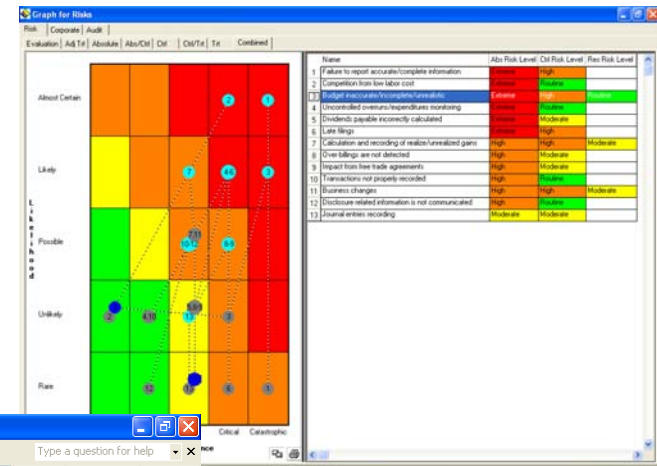
File Edit View Insert Format Tools Table Window Help

Final Showing Markup Show

Business Unit 2 2006

Risk Register

Risk Owner	Risk Description	Likelihood	Consequence	Gross Risk	Control Assessment	Net Risk	Control/Mitigating Factor	Treatments	Action Owner	Due Date
Chief Executive Officer	Potential negative effects on stock price if the Corporation does not meet internal and external expectations. Actual budget performance influences the forecasts in subsequent periods.	Likely	Catastrophic	20.00	Unsatisfactory	8.00	Trend analysis undertaken by VP Business Planning of new budget against current year forecast and prior year			
Chief Financial Officer	Uncontrolled overruns/underspenditures are not accurately monitored	Likely	Critical	15.00	Satisfactory	4.00	Budget review meetings conducted with department heads and Senior Mgmt. (CEO, COO, CFO) who review and approve budgets. Budget reports are reviewed and approved by VP Corporate Finance. On a monthly basis, project manager reviews detailed analysis (includes actual	Formalise trend analysis so that it follows a clear accounting procedure	VP Business Planning	



business1.rtf - Microsoft Word

File Edit View Insert Format Tools Table Window Help

Final Showing Markup Show

Display for Review

Business Unit 2 2006

Objective Register

OBJECTIVE REGISTER

1 COMPLIANCE

1.1 Disclosure

Risk 10 Disclosure related information is not communicated

Disclosure related information (including contract commitments) is not effectively/fully communicated to the Corporate Finance

Absolute Consequence	Absolute Likelihood	Severity	Acceptable	Control Consequence	Control Likelihood	Control Risk	Acceptable	Treated Consequence	Treated Likelihood	Residual Risk	Acceptable
Major	Possible	High	No	Moderate	Rare	Routine	No	Not Set	Not Set		No

1.2 Filing

Achieve full regulatory compliance

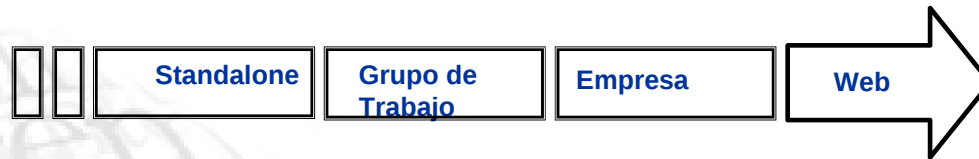
Risk 11 Late filings

Impact of late filing leading to fines, penalties, negative publicity, etc.

Absolute Consequence	Absolute Likelihood	Severity	Acceptable	Control Consequence	Control Likelihood	Control Risk	Acceptable	Treated Consequence	Treated Likelihood	Residual Risk	Acceptable
Critical	Likely	Extreme	No	Critical	Rare	High	No	Not Set	Not Set		No

2 STRATEGIC

2.1 Income and Profit Target Levels



Monousuario

Acceso de Usuario Unico



Ideal para organizaciones pequeñas con un número limitado de usuarios

Grupo de Trabajo

Acceso Múltiples Usuarios



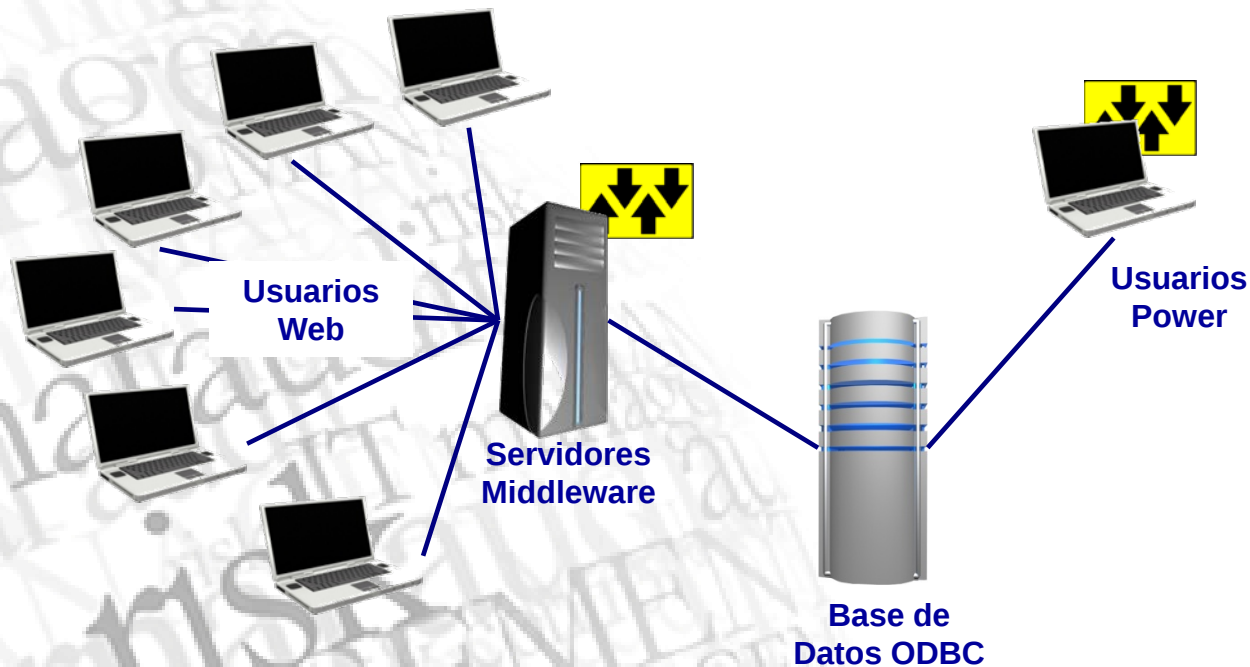
Acceso multiusuario a archivos de datos en un disco compartido

Ideal para un número moderado de usuarios concurrentes



Toda la Empresa

Acceso Internet/Intranet



Ideal para organizaciones con mucha gente que necesita acceder a las evaluaciones desde distintas localizaciones y con diferentes niveles de seguridad



- ❑ Mesa de Ayuda
- ❑ Nuevas Versiones de los Productos – 12 a 18 meses
- ❑ Soporte para la Implementación
- ❑ Entrenamiento y Capacitación
- ❑ Servicios Profesionales



- ☐ Una Solución Única que utiliza una aplicación de liderazgo mundial.
- ☐ Un enfoque basado en Riesgos significa que usted sólo encara los controles que le representan un riesgo.
- ☐ La jerarquía de la evaluación es lógica.
- ☐ Visibilidad y colaboración amplia y universal vía la web.
- ☐ Soporte probado de Methodware y/o de sus Representantes experimentados.
- ☐ Flexibilidad en la forma de personalización por parte del usuario que pocos proveedores pueden emular.



“ERA provee un negocio de una parada para las evaluaciones de Riesgos y las evaluaciones SOX 404. La misma eliminó la necesidad de contar con múltiples herramientas.

Richard Brilliant
Vice President Audit Services
Carnival Corporation & plc

“El software y sus versiones refinadas nos han ahorrado tiempo y mejorado nuestra reputación proveyendo resultados precisos y confiables en forma inmediata. En nuestro negocio no hay tiempo para un segundo proceso. Debemos lograr los resultados correctos en forma inmediata para determinar los impactos en el mercado y tomar las decisiones críticas del negocio. No hay un enfoque de “espere en la cola” en el servicio de Methodware. El mismo es inmediato, personal y profesional. Ellos son nuestros proveedores de servicios mejor ranqueados.”

Risk Management Advisor
Australian Governmental Regulation & Compliance Agency

“Methodware products are an exceptional value.”

Richard Brilliant
Vice President Audit Services
Carnival Corporation & plc

“Hemos encontrado que Enterprise Risk Assessor es una herramienta valiosa para nuestra Corporación. No sólo posibilita reportes y análisis simples y eficientes a nivel divisional, sino que utilizando la funcionalidad de consolidación, el sistema brinda reportes resumen y análisis comparativo detallado en forma más concisa y oportuna.”

Sam McCaffrey,
SA Water

“As previous clients, we were already aware of the five-star support that is available from Methodware.”

Richard Brilliant
Vice President Audit Services
Carnival Corporation & plc





Contacte a:

NetConsul Ltda.

www.netconsul.com

Eduardo Zabolinsky

ezabo@netconsul.com

Gustavo Zabolinsky

guzabo@netconsul.com

y solicite una demostración práctica de esta
herramienta de software a través de la web.

