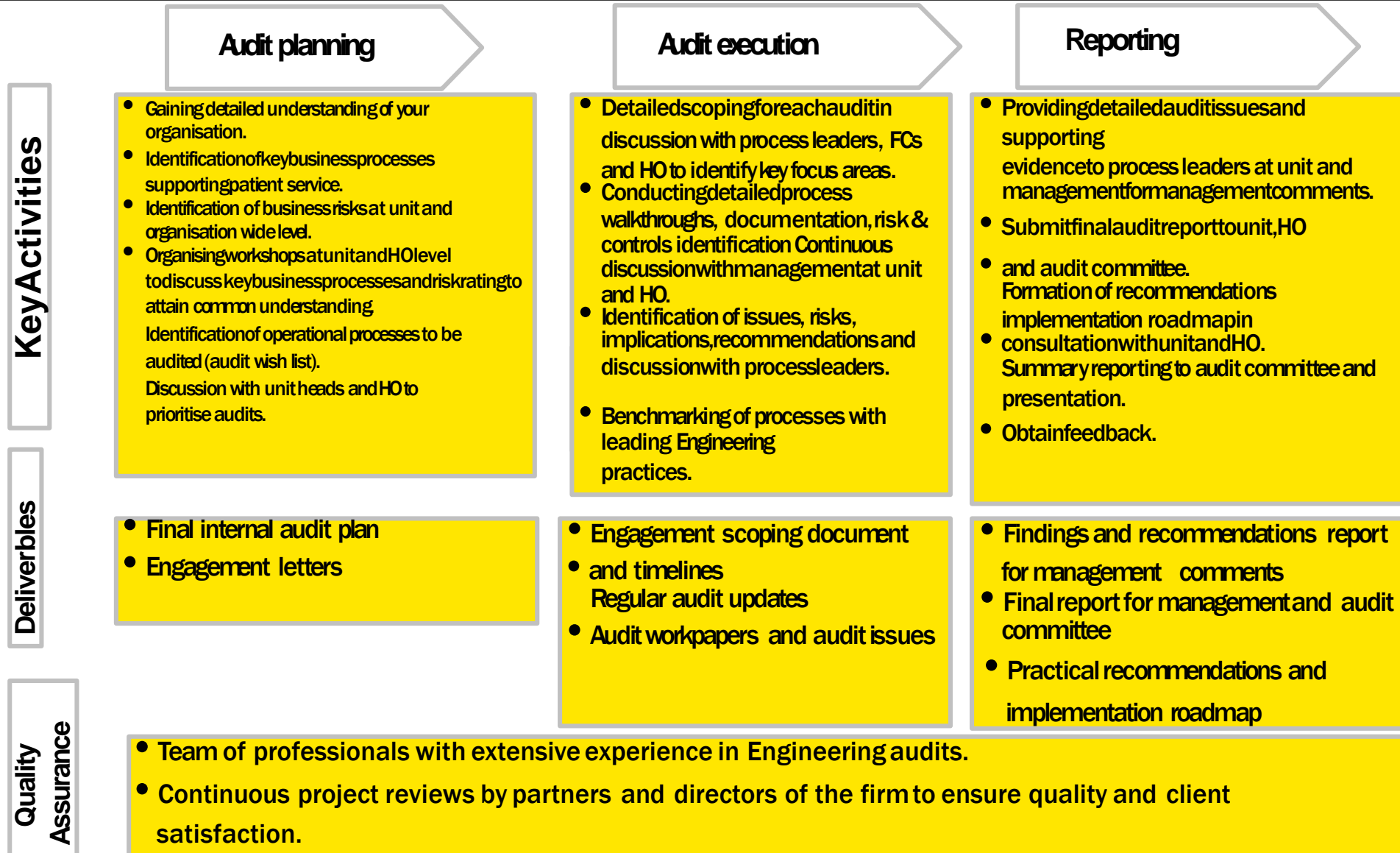




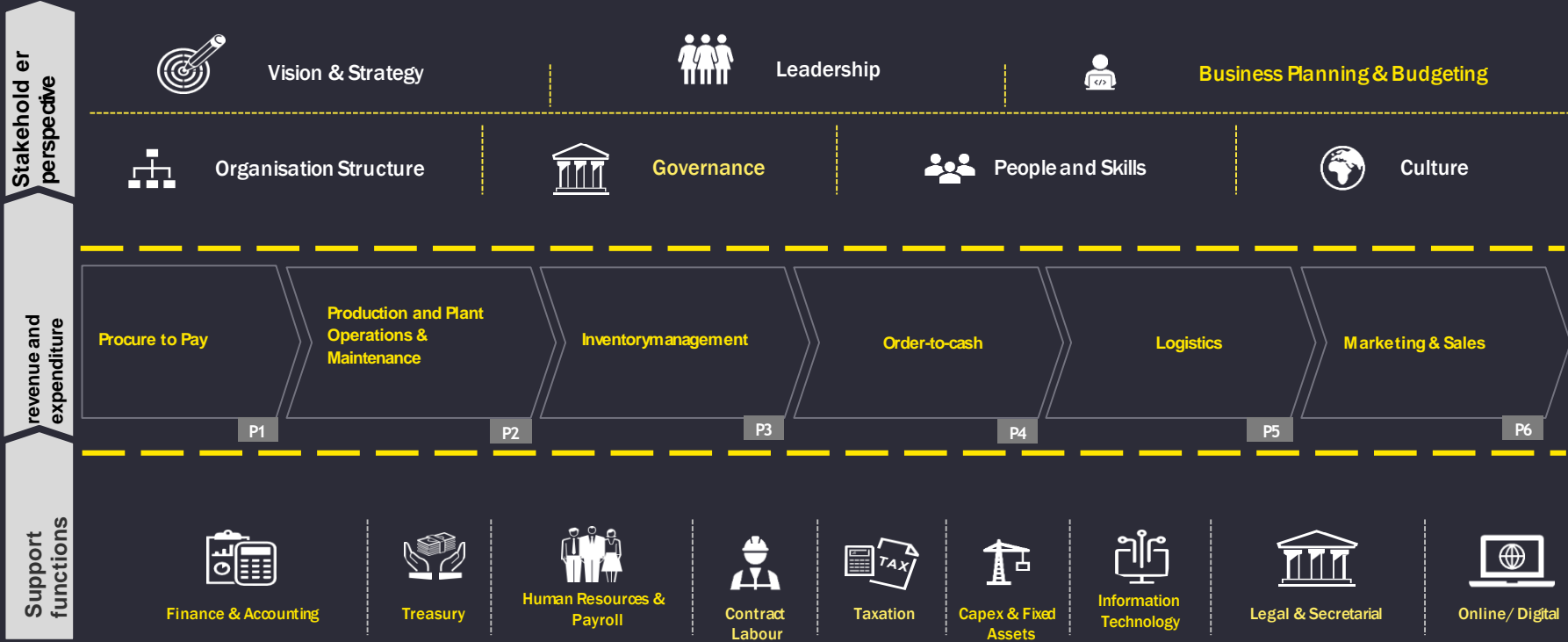
# Partnering for Internal Audit



# Internal Audit methodology



# Business Landscape



Emerging Risks

Contract and Third party Risk | Compliance management | Digital Risk | Cyber Security | Master Data management | Online/Socialmedia monitoring

All areas marked with yellow font, can be covered as part of IA scope, based on management priority

# Table of content



1. Production and Operation Review
2. Sales Review
3. Inventory Review
4. Compliance Review
5. SAP Review

# Proposed Scope and Coverage – Standard reviews (1/5)

Indicative

Area	Indicative Focus Area	
Production and Operation Review	Process Documentation	<ul style="list-style-type: none"> <li>Review and document the end-to-end production and operational processes. Create process flowcharts that visually represent each step, inputs, outputs, decision points, and interactions between different stages and how they are entered in SAP. Identify key personnel responsible for each step.</li> </ul>
	Efficiency and Productivity Evaluation	<ul style="list-style-type: none"> <li>Analyse cycle times, lead times, machine utilization, production rates, and labour productivity. Compare actual performance against established targets or benchmarks.</li> </ul>
	Quality Control and Assurance	<ul style="list-style-type: none"> <li>Review procedures for identifying defects, conducting inspections, and managing non-conformities. Assess how corrective and preventive actions are implemented.</li> </ul>
	Inventory Management	<ul style="list-style-type: none"> <li>Review inventory management practices, including procurement, storage, and distribution. Analyze inventory turnover rates, carrying costs, and the alignment of inventory levels with demand patterns.</li> </ul>
	Cost Analysis	<ul style="list-style-type: none"> <li>Conduct a comprehensive analysis of production costs. Evaluate direct costs (raw materials, labor) and indirect costs (overhead, maintenance, utilities). Identify areas where costs can be reduced without compromising quality.</li> </ul>
	Supply Chain Assessment	<ul style="list-style-type: none"> <li>Assess the integration of the supply chain within the production process. Review supplier relationships, lead times, and logistics efficiency. Identify potential risks and vulnerabilities in the supply chain.</li> </ul>
	Technology and Automation	<ul style="list-style-type: none"> <li>Evaluate the utilization of technology, automation, and digital tools in production. Assess how technology enhances efficiency, accuracy, data collection, and decision-making.</li> </ul>
	Follow-Up and Monitoring	<ul style="list-style-type: none"> <li>Monitor the implementation of recommended improvements and track their impact on operational performance. Continuously review KPIs to ensure sustained improvements over time.</li> </ul>

# Proposed Scope and Coverage – Standard reviews (2/5)

Indicative

Area	Indicative Focus Area	
Inventory Review	Data Collection	<ul style="list-style-type: none"> <li>Gather detailed data on inventory items, including product descriptions, SKUs, quantities on hand, lead times, turnover rates, costs, and sales history.</li> </ul>
	ABC Analysis	<ul style="list-style-type: none"> <li>Apply the ABC analysis method to categorize items based on their value. Classify items as A, B, or C based on their contribution to revenue or cost. A-items are high-value, critical items; B-items are moderate-value; and C-items are low-value, often high-quantity items.</li> </ul>
	Inventory Turnover	<ul style="list-style-type: none"> <li>Calculate inventory turnover rates for each item. This metric indicates how often inventory is sold and replenished within a specific period. Analyze high turnover items to ensure proper availability and identify slow-moving items that might require adjustments.</li> </ul>
	Supplier Performance	<ul style="list-style-type: none"> <li>Evaluate supplier performance in terms of on-time deliveries, lead time adherence, and product quality. Supplier issues can disrupt inventory availability.</li> </ul>
	MPR Review	<ul style="list-style-type: none"> <li>Analyze the MPR process, including the accuracy of material requests, reasons for requests, and adherence to approval workflows.</li> </ul>
	Material Flow Analysis	<ul style="list-style-type: none"> <li>Map out the movement of materials from the point of MPR creation to delivery and receipt. Identify potential bottlenecks or delays in the process.</li> </ul>
	Carrying Costs	<ul style="list-style-type: none"> <li>Calculate carrying costs, including storage, insurance, obsolescence, and interest. High carrying costs might warrant reducing inventory levels.</li> </ul>
	Deadstock Analysis	<ul style="list-style-type: none"> <li>Identify items that have become obsolete or are not moving. Develop strategies to dispose of or repurpose deadstock.</li> </ul>
	Inventory Software and Technology	<ul style="list-style-type: none"> <li>Evaluate the effectiveness of inventory management software and technology in tracking and managing inventory levels.</li> </ul>

# Proposed Scope and Coverage – Standard reviews (3.1/5)

Indicative

Area	Indicative Focus Area																
SAP Review	<table border="1"> <tr> <td data-bbox="524 315 1016 432">General SAP Controls</td> <td data-bbox="1021 315 2390 432"> <ul style="list-style-type: none"> <li>• SAP user access and authorization controls.</li> <li>• Segregation of duties (SoD) analysis.</li> <li>• User roles and responsibilities.</li> </ul> </td> </tr> <tr> <td data-bbox="524 432 1016 554">Data Integrity and Accuracy</td> <td data-bbox="1021 432 2390 554"> <ul style="list-style-type: none"> <li>• Verification of data accuracy and consistency across modules.</li> <li>• Assessment of data entry and validation procedures.</li> <li>• Data reconciliation between SAP and external systems.</li> </ul> </td> </tr> <tr> <td data-bbox="524 554 1016 686">Financial Modules</td> <td data-bbox="1021 554 2390 686"> <ul style="list-style-type: none"> <li>• Financial accounting (FI) and controlling (CO) modules.</li> <li>• Validation of financial transactions, ledgers, and reporting.</li> <li>• Journal entry controls and posting procedures.</li> </ul> </td> </tr> <tr> <td data-bbox="524 686 1016 808">Procurement and Supply Chain</td> <td data-bbox="1021 686 2390 808"> <ul style="list-style-type: none"> <li>• Purchase-to-pay processes.</li> <li>• Vendor management and master data.</li> <li>• Inventory management and valuation.</li> </ul> </td> </tr> <tr> <td data-bbox="524 808 1016 929">Sales and Distribution</td> <td data-bbox="1021 808 2390 929"> <ul style="list-style-type: none"> <li>• Order-to-cash processes.</li> <li>• Customer master data and credit controls.</li> <li>• Pricing and rebate agreements.</li> </ul> </td> </tr> <tr> <td data-bbox="524 929 1016 1051">Human Resources Management</td> <td data-bbox="1021 929 2390 1051"> <ul style="list-style-type: none"> <li>• Employee master data and personnel administration.</li> <li>• Payroll processing and controls.</li> <li>• Time management and leave tracking.</li> </ul> </td> </tr> <tr> <td data-bbox="524 1051 1016 1172">Production and Manufacturing</td> <td data-bbox="1021 1051 2390 1172"> <ul style="list-style-type: none"> <li>• Bill of materials (BOM) management.</li> <li>• Production planning and scheduling.</li> <li>• Shop floor controls and work order management.</li> </ul> </td> </tr> <tr> <td data-bbox="524 1172 1016 1293">Security and Access Controls</td> <td data-bbox="1021 1172 2390 1293"> <ul style="list-style-type: none"> <li>• User provisioning and deprovisioning.</li> <li>• Role-based access controls (RBAC).</li> <li>• Audit trails and monitoring of critical actions.</li> </ul> </td> </tr> </table>	General SAP Controls	<ul style="list-style-type: none"> <li>• SAP user access and authorization controls.</li> <li>• Segregation of duties (SoD) analysis.</li> <li>• User roles and responsibilities.</li> </ul>	Data Integrity and Accuracy	<ul style="list-style-type: none"> <li>• Verification of data accuracy and consistency across modules.</li> <li>• Assessment of data entry and validation procedures.</li> <li>• Data reconciliation between SAP and external systems.</li> </ul>	Financial Modules	<ul style="list-style-type: none"> <li>• Financial accounting (FI) and controlling (CO) modules.</li> <li>• Validation of financial transactions, ledgers, and reporting.</li> <li>• Journal entry controls and posting procedures.</li> </ul>	Procurement and Supply Chain	<ul style="list-style-type: none"> <li>• Purchase-to-pay processes.</li> <li>• Vendor management and master data.</li> <li>• Inventory management and valuation.</li> </ul>	Sales and Distribution	<ul style="list-style-type: none"> <li>• Order-to-cash processes.</li> <li>• Customer master data and credit controls.</li> <li>• Pricing and rebate agreements.</li> </ul>	Human Resources Management	<ul style="list-style-type: none"> <li>• Employee master data and personnel administration.</li> <li>• Payroll processing and controls.</li> <li>• Time management and leave tracking.</li> </ul>	Production and Manufacturing	<ul style="list-style-type: none"> <li>• Bill of materials (BOM) management.</li> <li>• Production planning and scheduling.</li> <li>• Shop floor controls and work order management.</li> </ul>	Security and Access Controls	<ul style="list-style-type: none"> <li>• User provisioning and deprovisioning.</li> <li>• Role-based access controls (RBAC).</li> <li>• Audit trails and monitoring of critical actions.</li> </ul>
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# Proposed Scope and Coverage – Standard reviews (3.2/5)

Indicative

Area	Indicative Focus Area	
SAP Review	Compliance and Governance	<ul style="list-style-type: none"> <li>• Regulatory compliance (industry-specific regulations).</li> <li>• Internal policies and controls adherence.</li> <li>• Data privacy and protection measures.</li> </ul>
	Reporting and Analytics	<ul style="list-style-type: none"> <li>• Review of financial and operational reports.</li> <li>• Data extraction and report generation controls.</li> <li>• Accuracy and timeliness of reporting.</li> </ul>
	Master Data Management	<ul style="list-style-type: none"> <li>• Maintenance of master data records.</li> <li>• Data quality controls and data governance.</li> </ul>
	Change Management	<ul style="list-style-type: none"> <li>• Change request and approval processes.</li> <li>• Documentation of system changes and configurations.</li> </ul>
	Disaster Recovery and Business Continuity	<ul style="list-style-type: none"> <li>• Contingency plans for SAP system disruptions.</li> <li>• Data backup and restoration procedures.</li> </ul>
	Integration with External Systems	<ul style="list-style-type: none"> <li>• Interfaces and data exchange with third-party systems.</li> <li>• Data mapping and validation for integrations.</li> </ul>
	User Training and Awareness	<ul style="list-style-type: none"> <li>• Adequacy of user training programs.</li> <li>• User awareness of security best practices.</li> </ul>
	Vendor and Third-Party Management	<ul style="list-style-type: none"> <li>• Evaluation of SAP implementation partners and vendors.</li> <li>• Security measures in place for third-party access.</li> </ul>



# Proposed Scope and Coverage – Standard reviews (4/5)

Indicative

Area	Indicative Focus Area								
<b>Compliance Review</b>	<table border="1"><tr><td data-bbox="494 486 991 605"><b>Regulatory Compliance</b></td><td data-bbox="991 486 2359 605"><ul style="list-style-type: none"><li>• Assess compliance with all relevant commercial laws and regulations at the local, national, and international levels.</li><li>• Verify that licenses, permits, and certifications required for commercial operations are current and valid.</li></ul></td></tr><tr><td data-bbox="494 605 991 739"><b>Export Controls and Trade Compliance</b></td><td data-bbox="991 605 2359 739"><ul style="list-style-type: none"><li>• Review international trade activities to ensure compliance with export control laws and sanctions.</li><li>• Confirm adherence to customs and import regulations.</li></ul></td></tr><tr><td data-bbox="494 739 991 859"><b>Financial Transactions and Reporting</b></td><td data-bbox="991 739 2359 859"><ul style="list-style-type: none"><li>• Examine financial transactions for accuracy and compliance with accounting standards (e.g., GAAP or IFRS).</li><li>• Verify compliance with tax laws and reporting requirements.</li></ul></td></tr><tr><td data-bbox="494 859 991 1031"><b>Documentation and Recordkeeping</b></td><td data-bbox="991 859 2359 1031"><ul style="list-style-type: none"><li>• Ensure accurate and complete recordkeeping practices, especially related to commercial transactions and compliance activities.</li><li>• Confirm retention and disposal of records in accordance with legal requirements.</li></ul></td></tr></table>	<b>Regulatory Compliance</b>	<ul style="list-style-type: none"><li>• Assess compliance with all relevant commercial laws and regulations at the local, national, and international levels.</li><li>• Verify that licenses, permits, and certifications required for commercial operations are current and valid.</li></ul>	<b>Export Controls and Trade Compliance</b>	<ul style="list-style-type: none"><li>• Review international trade activities to ensure compliance with export control laws and sanctions.</li><li>• Confirm adherence to customs and import regulations.</li></ul>	<b>Financial Transactions and Reporting</b>	<ul style="list-style-type: none"><li>• Examine financial transactions for accuracy and compliance with accounting standards (e.g., GAAP or IFRS).</li><li>• Verify compliance with tax laws and reporting requirements.</li></ul>	<b>Documentation and Recordkeeping</b>	<ul style="list-style-type: none"><li>• Ensure accurate and complete recordkeeping practices, especially related to commercial transactions and compliance activities.</li><li>• Confirm retention and disposal of records in accordance with legal requirements.</li></ul>
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# Proposed Scope and Coverage – Standard reviews (5/5)

Indicative

Area	Indicative Focus Area
<b>Sales Review</b>	<b>Sales Process Analysis</b> <ul style="list-style-type: none"><li>Map out the end-to-end sales process, from lead generation to order fulfilment. Identify each stage of the process, touchpoints with customers, and interactions between sales teams and other departments.</li></ul>
	<b>Customer Relationship Management (CRM)</b> <ul style="list-style-type: none"><li>Evaluate the utilization and effectiveness of the CRM system. Assess how well the system supports lead tracking, customer interactions, sales forecasting, and data analysis.</li></ul>
	<b>Sales Metrics and Analytics</b> <ul style="list-style-type: none"><li>Analyze sales performance metrics, including conversion rates, win/loss ratios, average deal size, and customer acquisition cost. Identify trends and patterns in sales data.</li></ul>
	<b>Sales Incentives and Compensation</b> <ul style="list-style-type: none"><li>Assess the structure of sales incentives and compensation plans. Review whether these plans motivate sales teams effectively and align with organizational objectives.</li></ul>
	<b>Recommendations and Reporting</b> <ul style="list-style-type: none"><li>Based on the audit findings, compile a comprehensive report that outlines observations, findings, and actionable recommendations. Prioritize recommendations and provide clear steps for implementation.</li></ul>

# Detailed Audit Procedure– Standard reviews (1/2)

Area	Indicative Focus Area
Production and Plant operations & operations & maintenance	<ul style="list-style-type: none"> <li>• Production Planning</li> <li>• Production order processing and closure</li> <li>• Production Efficiency, Capacity Utilization, and Machine idling</li> <li>• Yield Monitoring and variance analysis</li> <li>• Review of Work in progress</li> <li>• Review of production MIS</li> <li>• Bill of Material Controls</li> <li>• Consumption booking</li> <li>• Production declaration</li> <li>• Throughput parameters – OEM vs Actual</li> <li>• Preventive maintenance planning &amp; calendar</li> <li>• Comparison between preventive vis-à-vis breakdown maintenance</li> <li>• Review of Quality control procedures</li> <li>• Machine Maintenance and downtime</li> </ul>
Procurement (Procure to Pay)	<ul style="list-style-type: none"> <li>• Review of procurement/Commercial Policy and delegation of delegation of Authority matrix</li> <li>• Review of vendor identification and selection process</li> <li>• Review of vendor master maintenance and update</li> <li>• Review of process of purchase Requirement (PR) &amp; Procurement Planning</li> <li>• Review of ordering Process Review of procurement of services of services availed from external parties</li> <li>• Review of gate entry, weighment and stores recording recording procedures</li> <li>• Review of aging of open invoices / GRIR account</li> <li>• Review of vendor evaluation / SLA &amp; KPI monitoring monitoring</li> <li>• Review of recording and reconciliation of payables</li> <li>• Review of processing of payment liabilities and advances advances</li> <li>• Review of contract with third party manufacturer / contract contract manufacturer</li> </ul>

Area	Indicative Focus Area
Order to Cash	<ul style="list-style-type: none"> <li>• Customer on-boarding and agreements</li> <li>• Compliance to Authority Matrix in customer on-boarding</li> <li>• Sales planning</li> <li>• Pricing process and master maintenance</li> <li>• Discounts and commissions</li> <li>• Lead conversion and monitoring</li> <li>• Product contribution monitoring</li> <li>• Sales orders creation and monitoring process</li> <li>• Collection Process</li> <li>• Write offs and provisioning of doubtful debts</li> <li>• Invoicing and Revenue recognition accuracy</li> <li>• Customer complaints and returns handling</li> <li>• Scrap sale process</li> </ul>
HR and Payroll	<ul style="list-style-type: none"> <li>• Manpower planning, recruitment, onboarding and separation</li> <li>• Employee joining documentation review</li> <li>• Employee Master Management</li> <li>• Payroll processing</li> <li>• Compliance to HR and Payroll Policies</li> <li>• Payroll Master Management</li> <li>• Attendance and leave management process</li> <li>• Employee separation / exit process</li> <li>• Employee training and development</li> <li>• Performance appraisal and bonus</li> <li>• Review of tracking of overtime and pay-outs</li> </ul>

# Detailed Audit Procedure– Standard reviews (2/2)

Area	Indicative Focus Area
Inventory Management	<ul style="list-style-type: none"> <li>• Material Master Management</li> <li>• Materials issue requisitioning, approval and issue process process</li> <li>• Consumption of inventory (Review of consumption pattern of inventory)</li> <li>• Physical controls for inventory verification</li> <li>• Inventory valuation</li> <li>• Inventory adjustment and approval process</li> <li>• Review of spares in inventory management</li> <li>• Inventory level management (incl. monitoring of slow, non moving, obsolete inventory)</li> <li>• Review of obsolete/ damaged stock write off and disposal disposal process</li> </ul>
Capex and Fixed Fixed asset	<ul style="list-style-type: none"> <li>• Capex Budget Approvals</li> <li>• Project Management for Capex</li> <li>• Fixed Assets Management (utilization)</li> <li>• Capital WIP, Accounting, Capitalization</li> <li>• Transfer of assets from one location to other</li> <li>• Scrutiny of Fixed Asset register</li> <li>• Physical verification of assets (on a sample basis)</li> <li>• Depreciation of Assets</li> <li>• Sale/ Disposal/ Write off Fixed Assets</li> </ul>
Logistics	<ul style="list-style-type: none"> <li>• Vendor selection and agreements</li> <li>• Rate negotiations and revision</li> <li>• Logistics planning and deployment</li> <li>• Bill certification</li> <li>• Freight provisions</li> <li>• Detention and Demurrage</li> <li>• Transport documentation</li> <li>• Vendor Evaluation</li> </ul>

Area	Indicative Focus Area
Statutory Compliance	<ul style="list-style-type: none"> <li>• Review the process of updation of compliance checklist w.r.t. checklist w.r.t. amendments to Law and Regulations</li> <li>• Review of compliance tool, if deployed</li> <li>• Review the process of defining Compliance Responsibility Responsibility</li> <li>• Review the level of documentation maintained on the basis of the basis of which declaration is conducted</li> <li>• Timely submission of returns as applicable (for sample sample compliances)</li> <li>• Review of Sample compliance acts</li> </ul>
Finance & Accounts Accounts	<ul style="list-style-type: none"> <li>• Booking of Expenses</li> <li>• Monthly Closure Process</li> <li>• Documentation Control</li> <li>• GL Masters - Creation and Modification</li> <li>• GL scrutiny (Selected GLs)</li> <li>• Provisions and Accruals</li> <li>• Manual JV</li> <li>• Spreadsheet Controls</li> <li>• Month end close process</li> <li>• Financial statement preparation and finalization process process</li> <li>• Petty cash management</li> </ul>
Marketing and Media Spends	<ul style="list-style-type: none"> <li>• Review of policies and brand manuals</li> <li>• Review of KPIs and other incentives</li> <li>• Review of promotion strategies of newly developed products Review of ROI (return on investment)</li> <li>• Review of expenditures on special events and promotions promotions</li> <li>• Budgets prepared vis-s-vis actual spent</li> <li>• Review of process of agency selection and SLA monitoring</li> </ul>

# Detailed Audit Procedure – Thematic reviews

Indicative

Area	Indicative Focus Area (Thematic Reviews)
E-Commerce/ Online Business review	<ul style="list-style-type: none"> <li>• Sales planning and budgeting</li> <li>• Review of tie-ups/ contracts with E-commerce agencies</li> <li>• Sales incentives/ KPI of the sales/ marketing team</li> <li>• Review of selection of SKU for online sale</li> <li>• Review of logistics and supply channel for E-commerce deliveries</li> <li>• Review of customer complaint and sales return</li> </ul>
New Product Development/ Product innovation/ Product lifecycle lifecycle Management Review	<ul style="list-style-type: none"> <li>• Review of identification of need for NPD</li> <li>• Review of new product roll out plan</li> <li>• Review of promotional plan for NPD</li> <li>• Review of ROI on NDP/ Product innovation</li> <li>• Product lifecycle management</li> </ul>
Contract Labour Management	<ul style="list-style-type: none"> <li>• Process of contractor selection</li> <li>• Adherence to labour laws and other statutory regulations</li> <li>• Payment of statutory dues like PF, ESI, PT</li> <li>• Attendance Management (contract labour)</li> <li>• Service Entry Sheet creation</li> <li>• Bill Certification (including proof of service)</li> <li>• Adherence to SLAs by contractors</li> </ul>

Area	Indicative Focus Area (Emerging Reviews)
BU deep-dive	<ul style="list-style-type: none"> <li>• Customer on-boarding and agreements</li> <li>• Compliance to Authority Matrix in customer on-boarding</li> <li>• Sales planning</li> <li>• Pricing process and master maintenance</li> <li>• Discounts and commissions</li> <li>• Lead conversion and monitoring</li> <li>• Product contribution monitoring/ ROI</li> <li>• Sales orders creation and monitoring process</li> <li>• Collection Process</li> <li>• Write offs and provisioning of doubtful debts</li> <li>• Invoicing and Revenue recognition accuracy</li> <li>• Customer complaints and returns handling</li> <li>• Scrap sale process</li> </ul>
Employee/ Salesforce expense expense review	<ul style="list-style-type: none"> <li>• Review of reimbursement policy and allowable expenses</li> <li>• Process of claim and approval</li> </ul>

# Cross Functional Team with the right Sector and Functional Experience to successfully deliver an IA Mandate

Indicative

