

Enterprise Deploys Oracle Application Auditing Solution

Automated approach audits IT user activity and satisfies independent public accountant.

It is no secret that the Sarbanes-Oxley Act (SOX) has placed significant compliance and audit trail demands on both financial and IT departments, including the need to audit application transactions in the database. To comply, IT departments must design and build mechanisms in the database to track and report changes to key data elements. But developing a customized solution requires significant time, is often difficult and tedious to document and maintain, and can pose a risk to the application processes that are the source of the data being audited.

Absolute Technologies' Application Auditor is an easy-to-use packaged application that offers a low-risk, rapidly deployable approach to auditing. Directed towards Oracle Applications, this integrated solution drives the audit process by tracking changes to the database at the transaction level; providing comprehensive centralized audit trail content for effective reporting; maintaining a record of all audit configurations and facilitating the migration of audit configurations within and across database instances.

Compliance Challenge

Consider a typical example—a publicly held, midsize high tech manufacturer with several hundred employees and revenues running the range of several hundred million dollars annually. The company manufactures and distributes a wide-range of advanced computing and communication equipment.

With the emergence of SOX regulations and the increased pressure on auditors to make sure their clients comply with the rules, the company's auditors pointed out that its IT development and support staff had unrestricted Super User Access to the company's production Oracle E-Business Suite and database, allowing them to do virtually anything with the application. This uncontrolled and unmonitored access posed two risks. The application setups that define how financial transactions are processed and recorded could be improperly changed; or unauthorized financial transactions could take place.

Though the company's IT staff felt Super User Access was necessary for IT to be able to help authorized business users efficiently, after a year of deliberations the auditor insisted the

practice come to an end. Unfortunately, at that point the auditor offered no suggestions of ways the company could institute adequate business controls and still provide timely support.

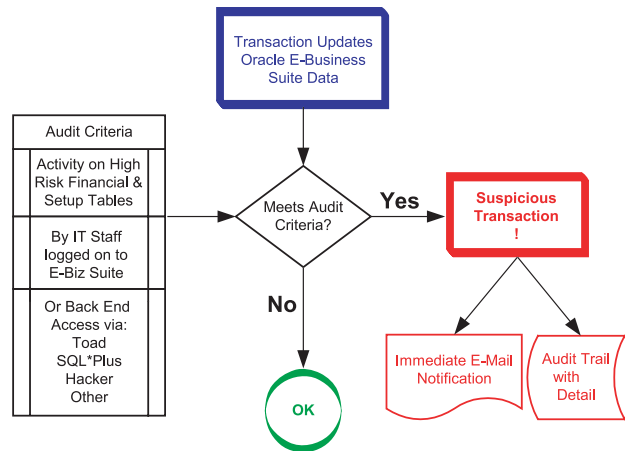
To meet the auditors' requirements, the company had no choice but to revoke the IT staff's Super User access. It reluctantly introduced

ingful audit content for effective reporting. The company's auditor confirmed that it provided the mandated business controls.

Implementation

Utilizing Absolute's set of pre-seeded audit configurations designed for E-Business Suite, which received the stamp of approval from the financial department, the company's IT staff deployed Application Auditor. An internal team fine-tuned and tested the audit configurations until they were satisfied with the resulting audit trails. Notably, they were designed to only audit transactions performed by IT staff logged on to the Oracle Applications, or any backend transactions executed against the audited tables. The solution went live in just two months without incident. The outcome: the creation of an automated audit trail where auditors are not flooded with unnecessary information, but receive only actionable data upon which they can ensure compliance.

With Application Auditor in operation, the IT staff was able to regain Super User Access to carry out their support role effectively, responding quickly to user needs and requests. At the same time, the company management and the auditors are certain the controls are in place to detect any unauthorized transactions, meeting their regulatory responsibilities.



Typical SOX Audit Logic using Application Auditor

manual administrative controls. When a problem arose, a specific staff member would receive Super User status to resolve the issue. When the problem was fixed, the Super User status would be revoked. Detailed manual logs had to be maintained and then periodically reviewed. The new process was slow, inefficient and provided little tangible benefit.

Application Auditor Solution

Then the auditor alerted the company to Application Auditor from Absolute Technologies. Founded in 1997, Absolute develops affordable and innovative solutions for Oracle Applications customers. Application Auditor provides audit trails and alert notification to capture and report changes in selected columns and tables in Oracle databases. It stores customizable audit configurations by revision using web based forms, provides a single, flexible audit mechanism for tracking any column value change with user definable conditions, and generates mean-

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