SOX+ User Guide

Ver7.1.0

SOX+ User Guide

This user guide provides step-by-step instructions to users, who undertake documentation of internal controls, to understand how to define necessary information for process flowcharting, and to exploit useful functions of SOX+.

Presumption of this user guide is that users already have good understanding of internal controls and process flowcharting (process mapping).

To learn more about process mapping, please read “iGrafx help”

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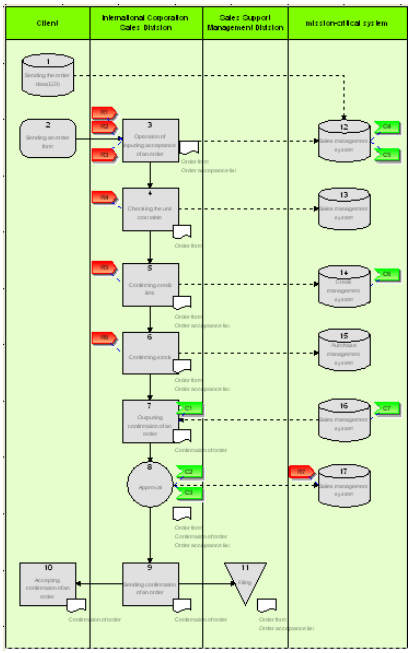
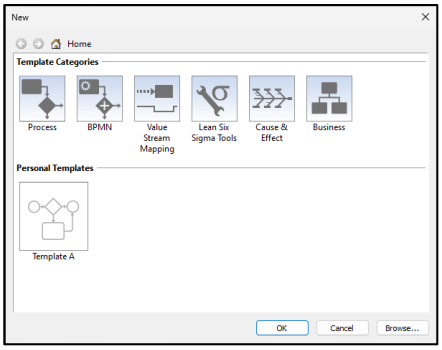
Chapter 1 Creating SOX+ Operational Flow Documents

Creating a New Document

This chapter explains methods of creating the new SOX+ operational flow documents by using basic diagrams. The following instruction is based on the sample flowchart described below.

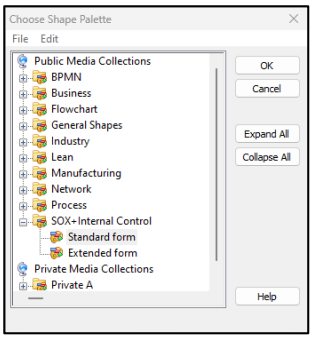


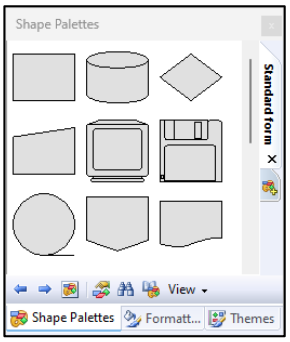
1. From the “File” menu, click “New” to display the “New” screen. Click “Business” under “Template categories”. Select “Basic Diagram” and click the “OK” button.



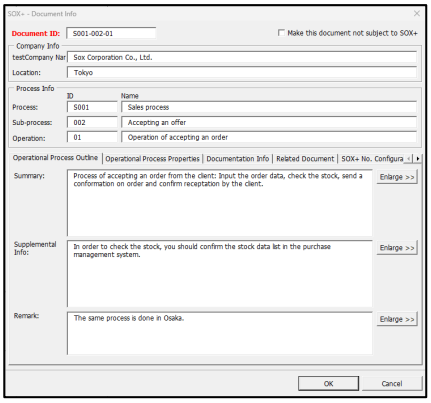
*If your company has its own template, select the template from “Personal Templates”.

2. Open the pull down list in the Choose Shape Palette dialog box. Click SOX+ internal control to select the Standard Form palette.



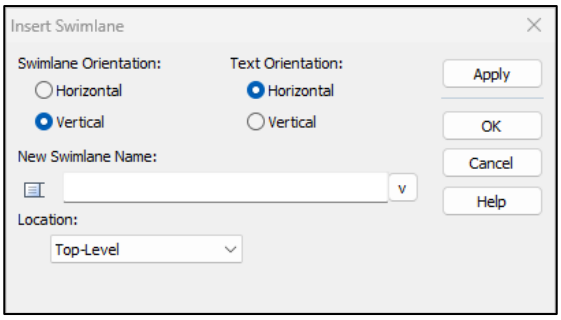


3. Select SOX+ Document Info on the SOX+ menu and enter document information into the dialog box.
   *Document ID is required field.

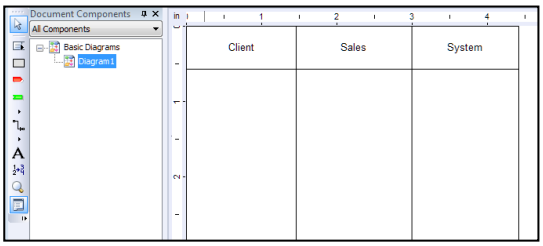


4. Click “Save As” command on the file menu to save the file with an appropriate name. Type the file name into the “File Name” box and click save. When saving the diagram, it remains open on the screen such that users can continue working. （The timing to save is on the voluntary basis）

5. To add Swimlanes to a diagram, open “Insert Swimlane” dialog by clicking “Swimlane” command on the “Insert” menu. The Insert Swimlane tool on the Toolbox toolbar can be used as well.



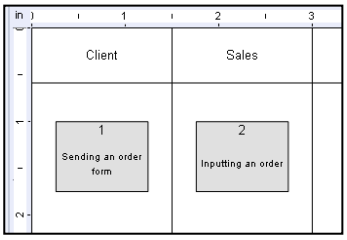
* Layout of a diagram can be either horizontal or vertical. The sample shown below is placed vertically.



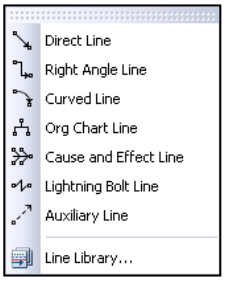
6. Click to select a shape on the standard form palette in the Shape Palettes.

7. Click to place the shape where you want.

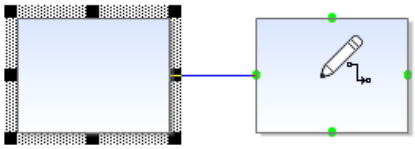
8. Enter a summary of operational procedure into the placed shape with short sentences.



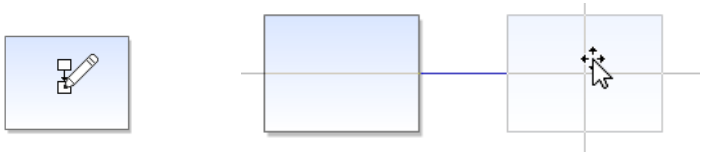
9. To connect two shapes, use Connector Line tool in the Toolbox toolbar. Select the line type to draw by clicking the arrow under the Connector Line tool, and then select the line from the shortcut menu.



10. Place the mouse pointer inside the shape to begin drawing the line, click and hold the left mouse button. Drag the pointer to outside of the shape to end the line, and release the mouse button.



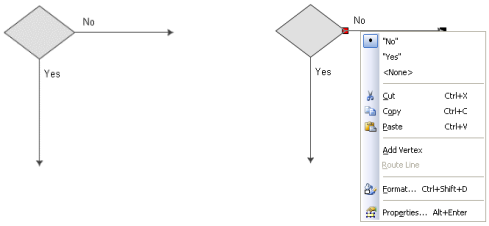
Connected shapes can be added. To do so, click a shape in the Toolbox toolbar or the shape palettes. Position the mouse pointer inside the existing shape to display the place/connect cursor.



Press and hold the left mouse button on the shape. The mouse pointer changes to display the outline of the shape and the move cursor.

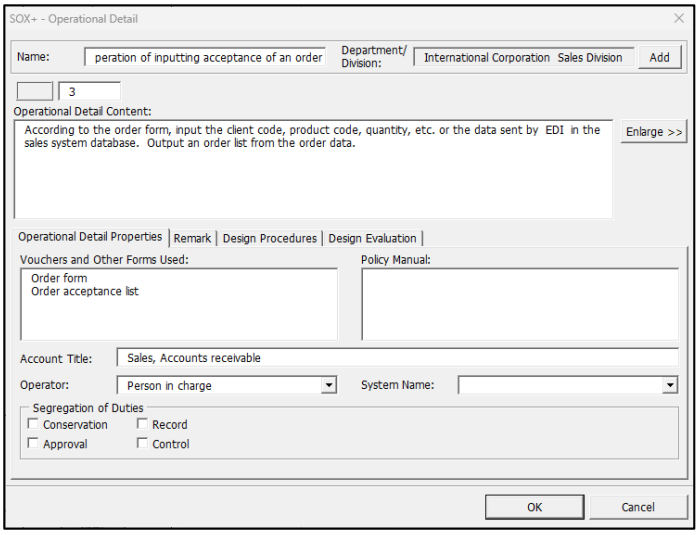
Drag the new shape from the existing shape to the desired location, and then release the left mouse button.

Some lines created may display case text. Case text appears as labels on the respective output of shapes with decision behavior. By default, the diamond shape has a decision behavior specified.



When a first line is drawn from the decision point to an activity, the line is labeled with “No”. The second line drawn from the decision point is labeled with “Yes”. These labels appear near the connecting point of the line and the shape. To replace the case text, right click on either the line or the case text.

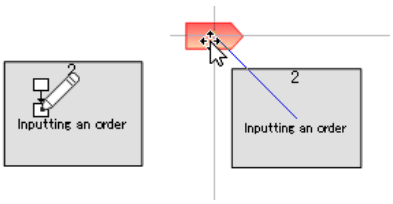
11. Define the detail of the operation at the same time or after placing the shape. To input the operational detail, double click the desired shape and open the Operational Detail dialog. SOX+ automatically allocates the operational numbers. (These numbers are editable.)



To add shapes without operational details, use shapes other than SOX+ subject.

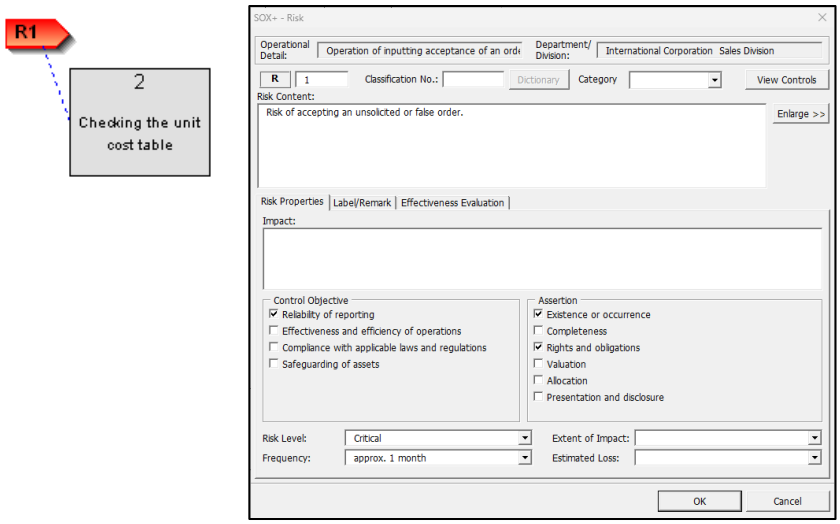
12. To place the recognizable risks on the flowchart, click diagrams in the Standard Form palette in the shape palettes.

Select a risk on the palette in the shape palettes and then position the mouse pointer inside of the shape when placing a risk. The cursor turns into the place & connect cursor.

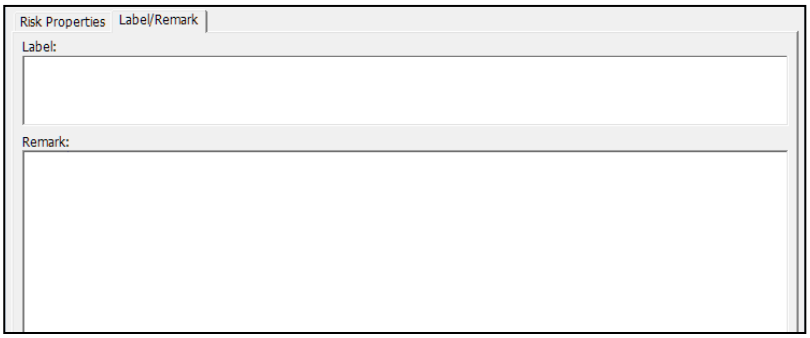


Press and hold the left mouse button on the shape. The mouse pointer turns into a move cursor with an outline of the shape. Drag the cursor from the existing shape to a desired location, and then release the left mouse button. SOX+ automatically allocates a risk number to the new shape.

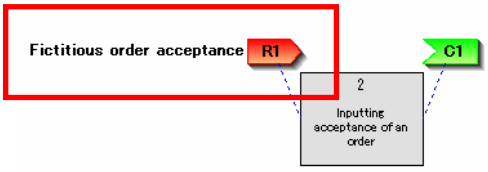
13. Double click the new risk shape to open the SOX+ Risk dialog and then enter details. The allocated risk number is editable.
Enter descriptions into “Risk Content” input box. “Impact”, which indicates the influence caused by the risk, must also be described. Click to check applicable boxes for “Category”, “Control Objective” and “Assertion”. Other fields such as “Risk Level” etc. must also be specified.



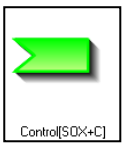
14. Click on the Label/Remark tab and input descriptions. The content entered into the Label box is displayed on the Flowchart screen.



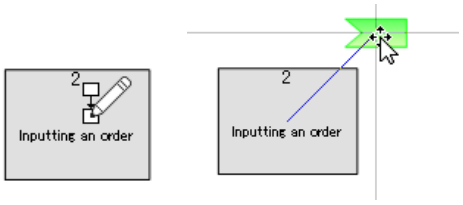
The text appeared on the screen can be relocated to where necessary.



15. To place a control which corresponds to the risk previously created, click to choose a control shape in the Standard Form palette in the shape palettes

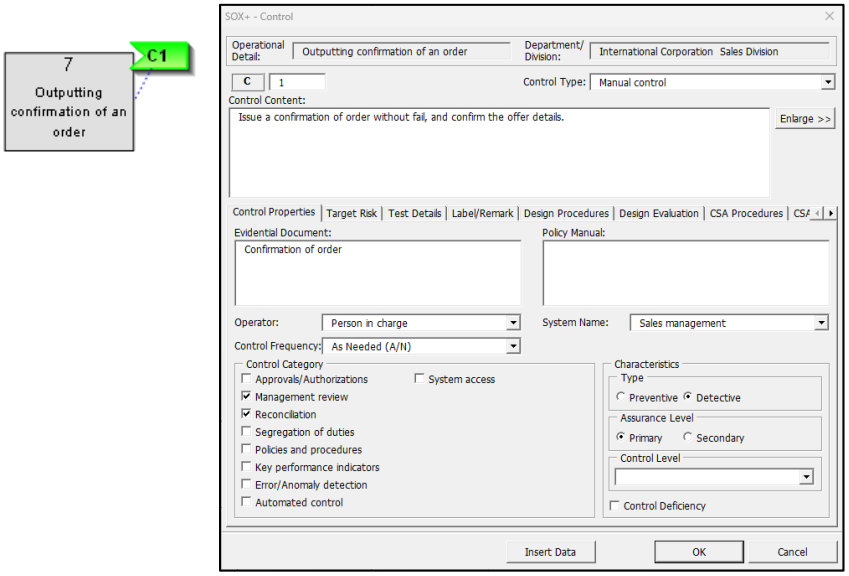


Select a risk on the palette in the shape palettes and then position the mouse pointer inside of the shape in which you want to place the control. The cursor turns into the place & connect cursor.

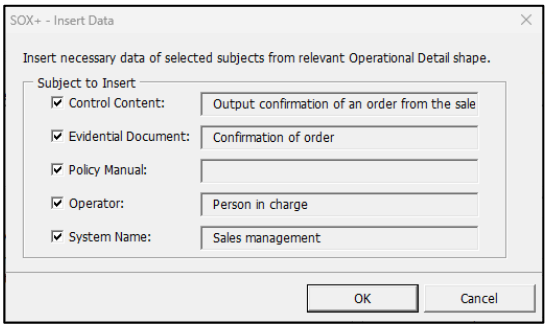


Press and hold the left mouse button on the shape. The mouse pointer turns into a move cursor with an outline of the shape. Drag the cursor from the existing shape to a desired location, and then release the left mouse button. SOX+ automatically allocates a control number to the new shape.

16. Double click the new control shape to open the SOX+ Control dialog and then enter details. The assigned control number is editable.



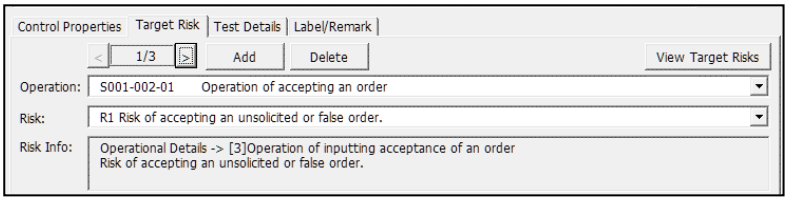
Enter descriptions for control content, evidential document and policy manual. Select applicable items for operator, system name, control frequency, control category, characteristics, assurance level and control level.



Clicking the “Insert Data” button opens the “Insert Data” dialog box; where users can transcribe contents from the connected operational de tails.

(“Control Content” incorporates “Operational Detail Content” while “Evidential Document” refers to “Vouchers and Other Forms Used”)

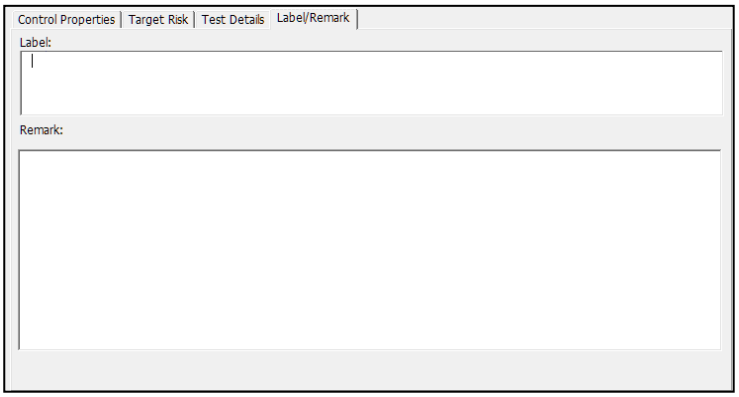
17. Next, open the “Target Risk” tub.
Select an operation from the pull down list which has document ID and operation name registered in the Document Info dialog. The related risks to the operation selected are listed in the risk pull down list.



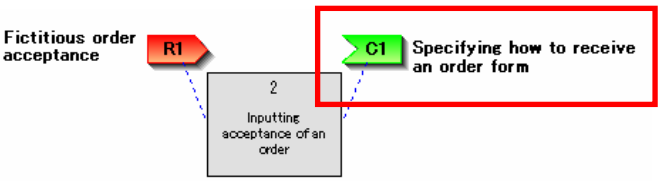
Specify target risks. A detail of the risk is displayed on Risk Info window.

"Operational Details --> [3] Operation of inputting acceptance of an order" indicates the operational detail number and the operational detail name connected to the target risk. Click Add to register the additional target risks.

18. If necessary, open the Label/Remark tab and input descriptions.



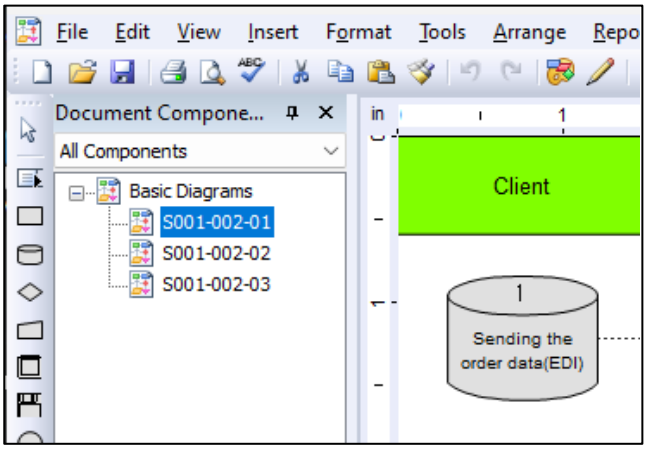
The content entered into the Label box is displayed on the flowchart screen.



19. When closing SOX+, click to select “Save As” on the File menu to save the diagram. When saving the diagram, it remains open on the screen to allow users to continue working. To continue working with another diagram, close the diagram. To close the diagram, click the “Exit Window” button located on the upper- right side of the screen as shown in the picture below.

Clicking on the red button at the top right corner of the application window closes iGrafx FlowCharter.

Double click on a diagram file in the Explorer bar to reopen the diagram closed.



When the diagram document does not appear on the “Explorer-Document Components” window for opening, confirm the document name in the “Window” menu and select the document.

To close a file, click on the “Close” command in the “File” menu. “Close All” command is used when closing all files currently open. A message window appears to notify the user that changes made have not been saved when closing a file.

Chapter 2 SOX+ Menu

This chapter explains methods of editing operational flow documents by using SOX+.

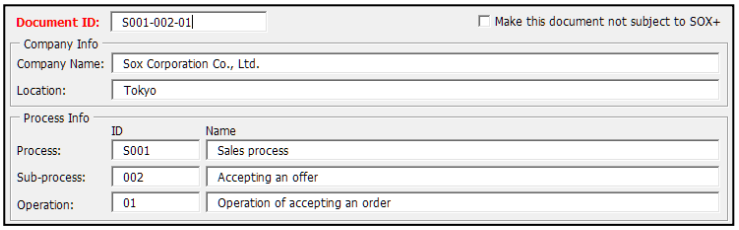
The main feature of SOX+ is that a new “SOX+” menu has been added to the original iGrafx FlowCharter’s main menu. A variety of functions available through the SOX+ menu is explained in this chapter.

SOX＋ Command	Function
Document Info	Registers and edits information of operational flow documents.
Document List	Displays a list of SOX+ documents that are open.
Operational Detail List	Displays a list of operational details.
Risk List	Displays a list of registered risks.
Control List	Displays a list of registered controls.
Renumbering	Renumbers each number.
Consistency Check	Checks consistency in content of open SOX+ documents.
Display Info Update	Updates displayed information of diagram shapes in flowchart.
RCM Output	Outputs document info, narratives and Risk Control Matrix (RCM) in Excel format.
Batch Loading	Performs batch loading of document info, operational details, risks and controls that are edited on RCM sheet, into SOX+ flowchart document.
Document List Output	Outputs the list of vouchers and forms used and evidential document registered in SOX + operational flow document.
SOX+ Version Info	Displays version information of SOX+. Importation and initialization of customized file (definition file) are performed.

Document Information

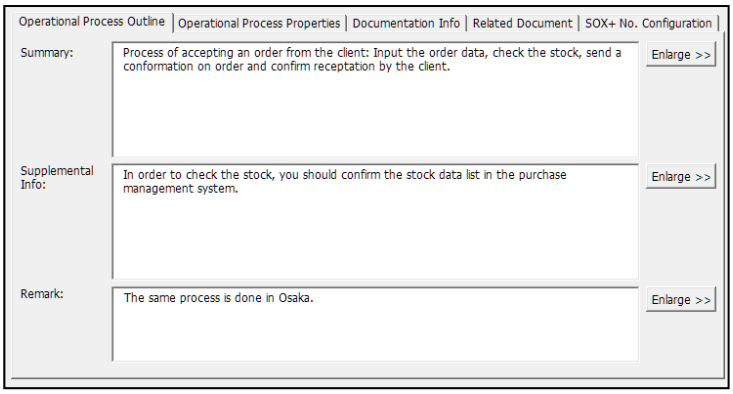
Information to represent a set of documents developed through SOX+ operational flow drawing process is registered into document information dialog box. Such information includes, document ID of operational flow document, company name of the operational flow, business location, business process ID/name, business sub-process ID/name, and operation ID/name.

Information registered into the dialog box can be set to be shown in the header or footer of a printed flowchart, RCM document and a narrative document.

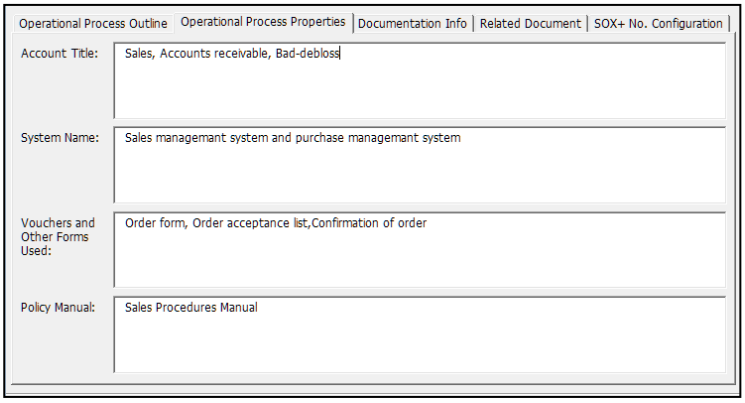


Document ID is a required field used to identify and distinguish each SOX+ operational flow document. A warning message is displayed when leaving the field blank or the ID is duplicated. Duplicated ID must be corrected or check a box for “Make this document not subject to SOX+” to ensure that SOX+ functions disregard the document.

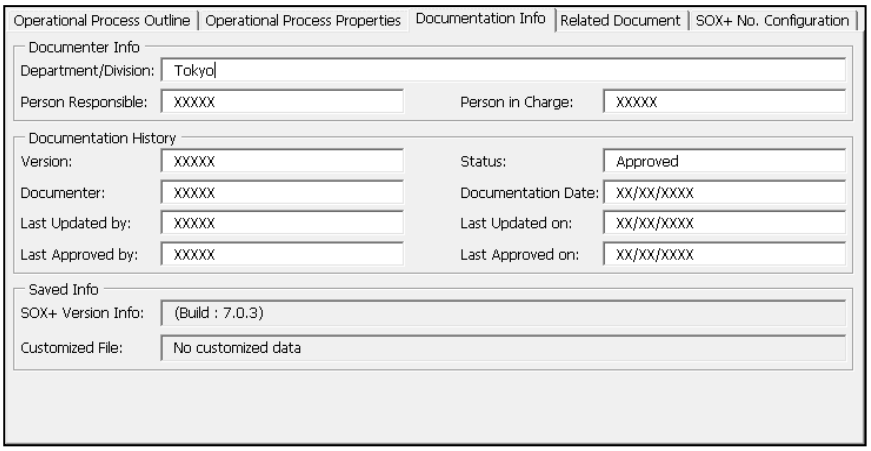
Under “Operational Process Outline” tab, the following three types of information are registered: summary of an operation, supplemental info and remark.



Financially relevant subjects in each operation such as account title, system name, vouchers and other forms used, and policy manual are needed to be considered. Such information is registered under “Operational Process Properties” tab.



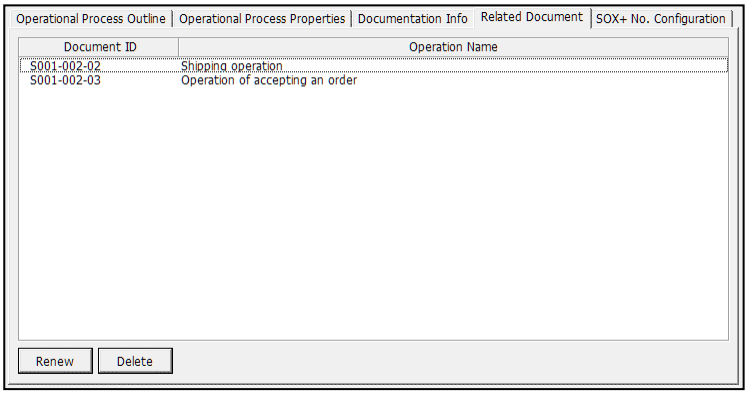
Under “Documentation Info” tab, each documenter for the respective set of operational flow documents (i.e. flowchart, narratives and RCM) and its history record of creation/editing are registered. Version information of saved data is displayed in the Saved Info field.



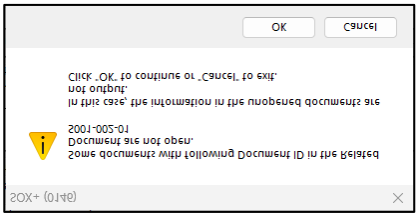
“Saved Info” field is updated each time operational flow data is saved.

Under “Related Document” tab, a list of documents that relates to the operational flow document can be recorded. Such listed documents include: 1. a document listing its information included in a unit of RCM output, 2. a document listing risks mitigated by the controls defined in the operational flow, 3. a document listing controls linked to the risks defined in the operational flow.

Documents opened within iGrafx at the time of clicking “Renew” button are to be recorded in the “Related Document” list. Unrelated documents listed in error may be removed by clicking “Delete” button.

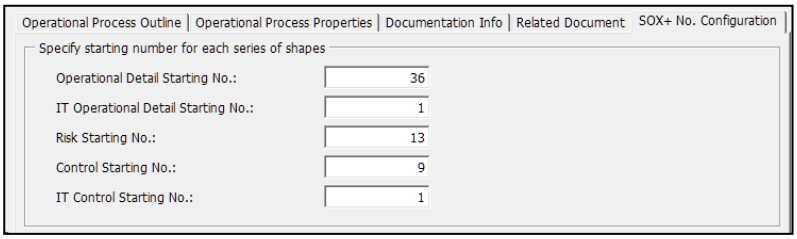


If the RCM output is executed when all documents shown in Related Document are not open, the alert will pop up.



You can continue to execute the RCM output by clicking "OK" button. However, the RCM might be created without the appropriate control information etc. in the unopened documents.

Default starting numbers for each series of diagram shapes i.e. operational detail shapes, IT operational detail shapes, risk shapes, control shapes and IT control shapes, within the operational flow document are determined under “SOX+ No. Configuration” tab.



For example, a previous operational flow document has operational detail number, risk number and control number finishing at 35, 12 and 8 respectively. By using the SOX+ No. configuration, the start of the next sequential flow can be configured and the starting number of each series in the next flowchart can be set as 36 for operational detail number, 13 for risk number and 9 for control number.

Document Info Item		Content
Document ID *Required field		ID number or name for operational flow documents are entered into this input box in free format. [20 characters] SOX+ identifies each document based on this document ID.　An alert window pops up when another operational flow document with identical ID are opened and editing is started. If a RCM file is created for multiple operational flow documents, each document is sorted by document ID.
Make this document not subject to SOX+.		By checking the deactivation check box, operational flow documents are not subject to SOX+. As such, the documents do not appear in the RCM output list and risks in this document may not be selected as target risk by other documents.
Company Name		Company name is entered. [200 characters]
Location		Location or department name of applicable business process is entered. [200 characters]
Process		ID and name of process are entered into input boxes in free format. [10/200 characters]　“Process” is defined as a concept that represents top-level of a three-level hierarchy, including top-level (process), mid-level (sub-process) and bottom-level (operation).
Sub-process		ID and name of sub-process are entered into input boxes in free format. [10/200 characters]　“Sub-process” is defined as a concept that represents mid-level of a three-level hierarchy, including top-level (process), mid-level (sub-process) and bottom-level (operation).
Operation		ID and name of operation are entered into input boxes in free format. [10/200 characters]　“Operation” is defined as a concept that represents bottom-level of a three-level hierarchy, including top-level (process), mid-level (sub-process) and bottom-level (operation).
Operational Process Outline	Summary	Summary of applicable operation reflected at the bottom-level of the three-level hierarchy is described in the input box.　Click “Enlarge” to open the full input window for an expanded description. [4000 characters]
	Supplemental Info	Supplemental information is provided in the input box. Click “Enlarge” to open the full input window for an expanded description. [4000 characters]
	Remark	Remarks are provided in the input box. Click “Enlarge” to open the full input window for an expanded description. [4000 characters]

Document Info Item		Content
Operational Process Properties	Account Title	Names of accounts that relate to the operation are described. [600 characters]
	System Name	Names of systems used in the operation are described. [600 characters]
	Vouchers and Other Forms Used	Names of vouchers and other forms used in the operation are described. [600 characters]
	Policy Manual	Names of policy manuals used in the operation are described. [600 characters]
Documentation Info	Documenter Info	Documenter Info including department, person responsible and person in charge is provided in the input boxes in free format. [200 characters for department and 40 characters for others]
	Documentation History	Documentation history includes the following information: version, status, documenter, documentation date, last updated by (person), last updated on (date), last approved by (person) and last approved on (date) that are evident in free format. [40 characters]
	Saved Info	"SOX+ Version Info" is the version information of SOX+ at the time of saving a file currently in use. "Customized File" is the version information that is the creation date of a customized file imported and currently in use.
Related Document		A list of open SOX+ documents.
SOX+ No. Configuration		Starting numbers for each diagram shape group are configured under the "SOX+ No. Configuration" tab. The diagram shape group defines operational detail shape, IT operational detail shape, risk shape, control shape and IT control shape.

Articles shown in ■ in the table above are not relevant for RCM output.

4000 characters are allowed for summary, supplemental info and remark input boxes. Since the maximum length displayed in a cell of Excel is limited, displayable/printable length in a RCM file depends on the Excel's limit.

Information entered into SOX+ Document Info can be set as an output for the header and footer of SOX+ operation flow documents when printing out.

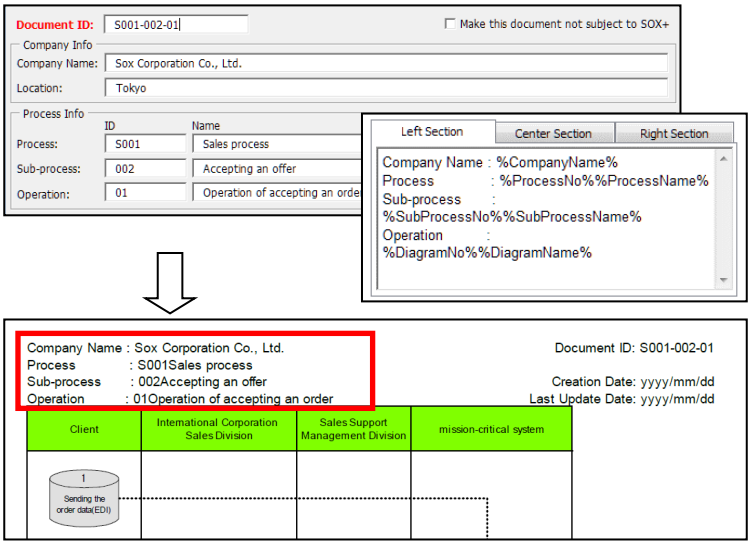
Document Info	Output Variables	Document Info	Output Variables
Document ID	%DiagramID%		
Company Name	%CompanyName%	Location	%BusinessPlace%
Process ID	%ProcessNo%	Process Name	%ProcessName%
Sub-process ID	%SubProcessNo%	Sub-process Name	%SubProcessName%

Document Info	Output Variables	Document Info	Output Variables
Operation ID	%DiagramNo%	Operation Name	%DiagramName%
Summary	%Summary%	Supplemental Info	%SupplementalRemarks%
Remark	%Remarks%	Account Title	%Account%
System Name	%SystemName%	Vouchers and Other Forms Used	%Document%
Policy Manual	%Regulations%	Department / Division	%SectionName%
Person Responsible	%ManagerName%	Person in Charge	%StaffName%
Version	%Version%	Status	%Status%
Documenter	%CreateStaff%	Documentation Date	%CreateDate%
Last Updated by	%LastModifyStaff%	Last Updated on	%LastModifyDate%
Last Approved by	%ApprovalStaff%	Last Approved on	%ApprovalDate%

The output variables indicated with “%%” can be defined as an output for the header and footer of the documents in SOX+ operational flow document setting to print out each articles of Document Info.　A preview of a page before printing can be displayed.

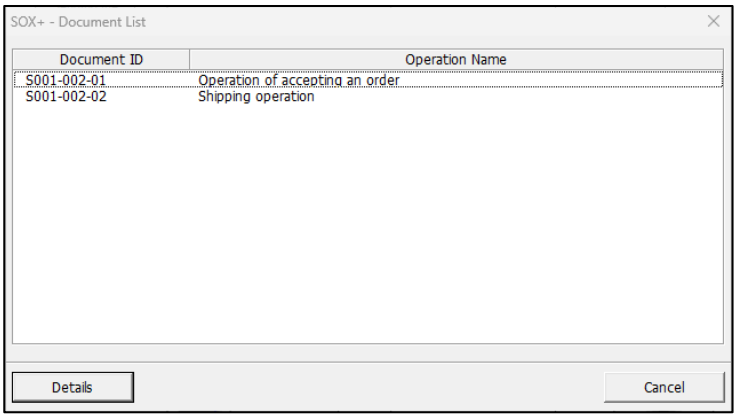
These output variables can be defined as an output for the header of Narratives and RCM documents as well.

(For more details, please refer to SoxPlusAdministratorKit User Guide. Note: There is the number of character limit in the header of Excel. After defining the output variables for each articles, make sure not to exceed the limit when entering the data in the articles of Document Information.)

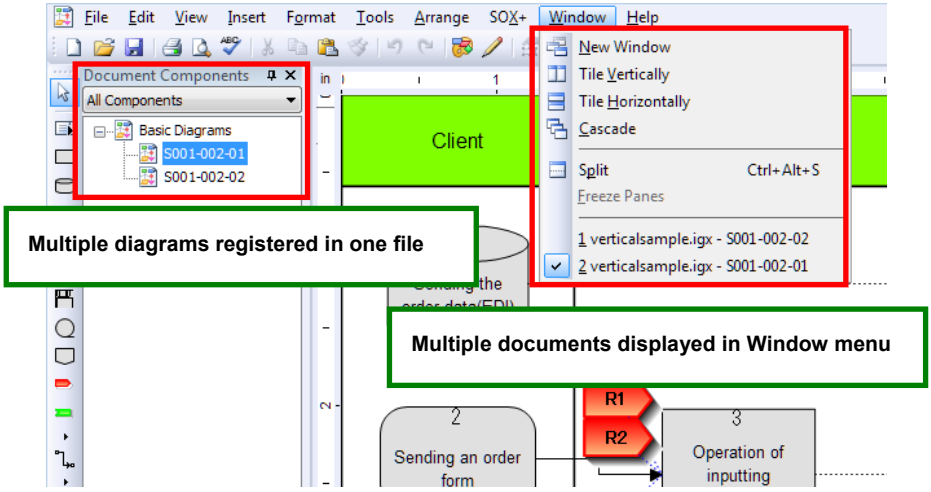


Document List

A list of open SOX+ operational flow documents can be viewed by clicking “Document List” command on the SOX+ menu.



When multiple SOX+ operational flow documents are stored in a single file, such documents are all listed in the explorer bar.



Documents registered with document ID and stored in all the open files are shown on the “Document List” menu.

Regardless of whether a document has a document ID or not, a list of diagram documents can be viewed that are currently open by clicking on the Window command.

An open SOX+ operational flow document listed in the Document List window will be brought to the foreground of the display when selecting one in the window.

Item	Content
Document ID	Displays the document ID.
Operation Name	Displays the operation name.

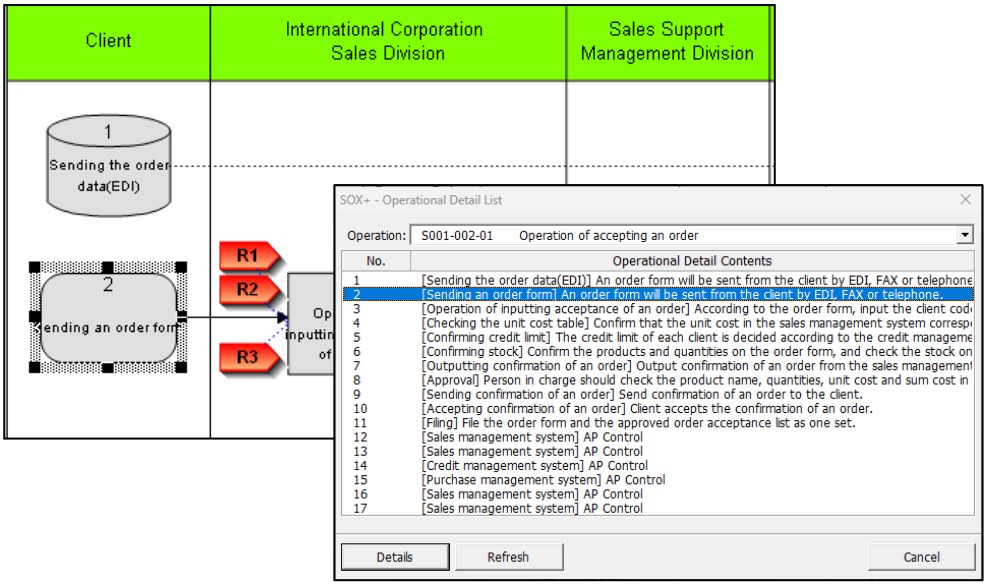
To open a document info dialog box, either click on “Details” button after highlighting one of the lines or directly double click on a particular line in the list.

Note: Document info that is set for “not subject to SOX+” by checking the deactivation check box, it does not appear in the document list window.

Operational Detail List

Information for operational detail shapes is registered by using operational detail dialog box. Information to be entered into the dialog box includes the following but not limited to operation number, operation name, operational detail content, vouchers and other forms used, and operator.

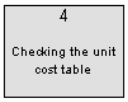
A list of contents can be viewed for each operational detail shape drawn on a flowchart by clicking “Operational Detail List” menu command.

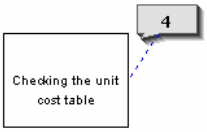


Item	Content
Operation	SOX+ operational flow documents currently in use are listed in this pull down list and the selected document can be shifted to another list of operational details by changing the operation from the pull down list. This box contains the following information in the following order: document ID, operation name.
No.	Displays the operational detail number.
Operational Detail Contents	Displays operational detail content. It contains the following information in the following order: operational detail name, operational detail content.

Indication moves to a related operational detail shape when you click on a listed line to select an operational number/name/content in the operational detail list.

An operation detail may be directly input into a standard operational detail shape placed on a flow chart diagram. See the example below left.

Standard form 

Extended form（rectangular callout） 

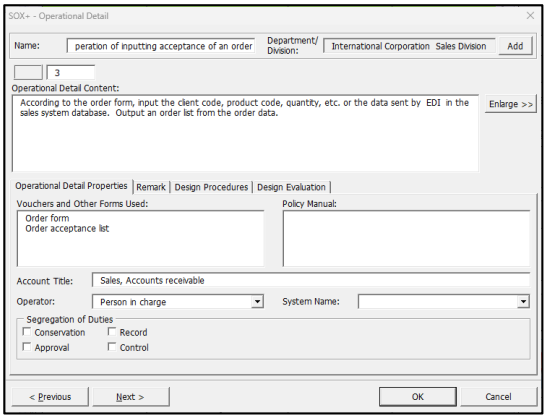
Operational detail shapes in the extended form such as rectangular callouts are required to be linked with shapes made by non-SOX+ version of iGrafx. These callouts are placed on a diagram in the same way risk and control shapes are placed. See the example above right.

Using these shapes in the extended form, SOX+ operational details may be added to an existing shape made by non-SOX+ version of iGrafx FlowCharter rather than replacing it with a new operational detail shape.　(This scenario does not apply when using operational detail shape in the standard form and attempting to add operational details)

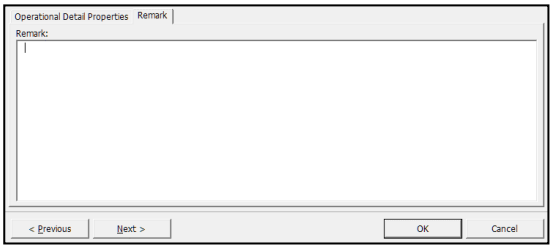
Either standard diagram shape or the connected rectangular callout (i.e. extended diagram shape) may be double clicked to call up the same operational detail dialog box to edit information.

Operataionl Detail dialog box

To open an operational detail dialog box, either click on “Details” button in the operational detail list after highlighting one of the lines or directly double click on a particular line in the list.



Operational Detail Properties tab



Remark tab

“Previous” and “Next” buttons are added to a dialog box opened from the operational detail list.　Operational details may be shifted from one to the other by using these buttons.

These buttons do not appear when opening an operational detail dialog box by directly double clicking on an operational detail shape.

Standard operational detail shapes have “_SOX+” at the end of its name i.e. *shapeName*_SOX+ while the extended form of operational detail shapes have “_SOX+A” at the end of its name i.e. *shapeName*_SOX+A.

Item	Content
Name	Operational details in a standard form：Name of operational detail are shown. The words used to label the shape are used for the operational name. [200 characters] Operational details in an extended form：The words used to label the shape, which is mapped to the operational detail shape by a callout line, automatically becomes the operational detail name. The operational detail name from the dialog box may be changed.
Department/Division	Name of a Swimlane which the selected operational detail shape is located.

Item		Content
Add		More specific name of department/division than the name of Swimlane defined in the operational flow diagram can be entered. The entered name is indicated with brackets when it appears in the department/division box.
Operational Detail No.		Operational detail number is determined. The largest number is automatically applied when adding a new shape; however, the number is editable with a maximum of 4-digits. Specific starting numbers can be set for each operational flow document and the allocated numbers can be automatically updated by using the renumbering function.
Operational Detail Content		An operation is described in detail. [4000 characters] 5W1H framework i.e. Why, What, Who, Where, When and How should be considered in describing the details. Click “Enlarge” to open the full input window for an expanded description.
Operational Detail Properties	Vouchers and Other Forms Used:	Any applicable vouchers and other forms used in an operation are mentioned. [600 characters]
	Policy Manual	Any applicable policy manuals used in an operation are mentioned. [600 characters]
	Account Title	Any applicable account titles that relate to an operation are mentioned. [200 characters]
	Operator	An appropriate title for the operator of an operation to be selected from the pull down list. A title in free format can be entered when an applicable title in the list is not available. Titles listed are as follows: ・ Person in charge ・ Person responsible ・ Senior manager ・ Middle manager ・ Junior manager ・ Other person responsible ・ Other person in charge
	System Name	Name of a system to be selected from the pull down list. A title in free format can be entered when an applicable title in the list is not available. Titles listed are as follows: ・ Credit sales management ・ Sales management ・ Personnel management ・ Purchase management
	Segregation of Duties	Information is provided in relation to segregation of duties. ・ Conservation ・ Approval ・ Record ・ Control

Item	Content
Remark	Remark can be entered. [4096 characters]

Operational detail number can be displayed with zeros padded using the AdministratorKit.

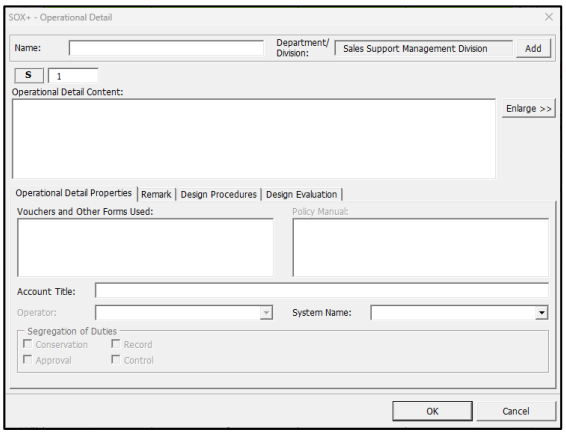
The above contents are editable by using SoxPlusAdministratorKit.

Data entered into Operational Detail Content, Vouchers and Other Forms Used, Policy Manual, Operator and System Name can be copied to corresponding items by using “Insert Data” function in the SOX+ control dialog box. The contents of pull down lists for Operator and System Name in the operational detail dialog box are identical to the contents of pull down lists for Operator and System Name in the control dialog box.

4000 characters for Operational Detail Content and 4096 characters for Remark are allowed to enter. However, displayable/printable length in RCM file depends on the Excel’s limit.

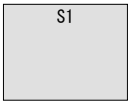
IT Operational Detail dialog box

“IT Operational Detail” dialog box is similar to the Operational Detail dialog box except that, as an example, “Operator” input box is not activated by default.



Operational Detail Properties tab

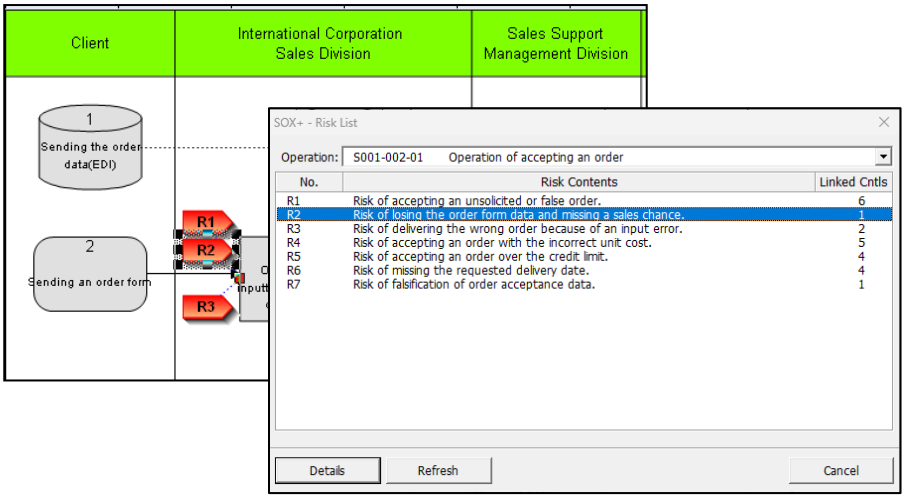
IT operational detail shapes have “_SOX+AP” at the end of its name i.e. *shapeName*_SOX+AP. Different Pre-fixed letters are assigned to operational details and IT operational details to be able to distinguish which group the shape belongs to without considering its name. No Pre-fixed letters are set for operational details and “S” is set for IT operational detail by default. This setting can be changed by using SoxPlusAdministratorKit.

Diagram shapes and pre-fixed letters	
Operational detail shape	IT operational detail shape
	

Risk List

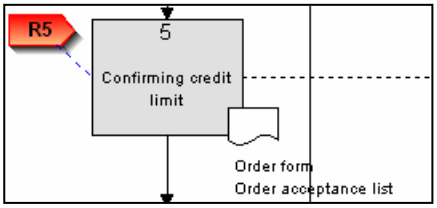
Diagram shapes can be placed as indications of existing risks on the operational flow document, and can also register detailed information such as risk number, classification number, category, risk content, and financial statements assertion.　This is to help clarifying locations of risks in operational processes.

A list of registered risks can be viewed in open SOX+ operational flow documents by clicking on “Risk List” command in the SOX+ menu.



When clicking on a risk in the Risk List, a highlighting indicator moves to a selected risk shape on the diagram field.

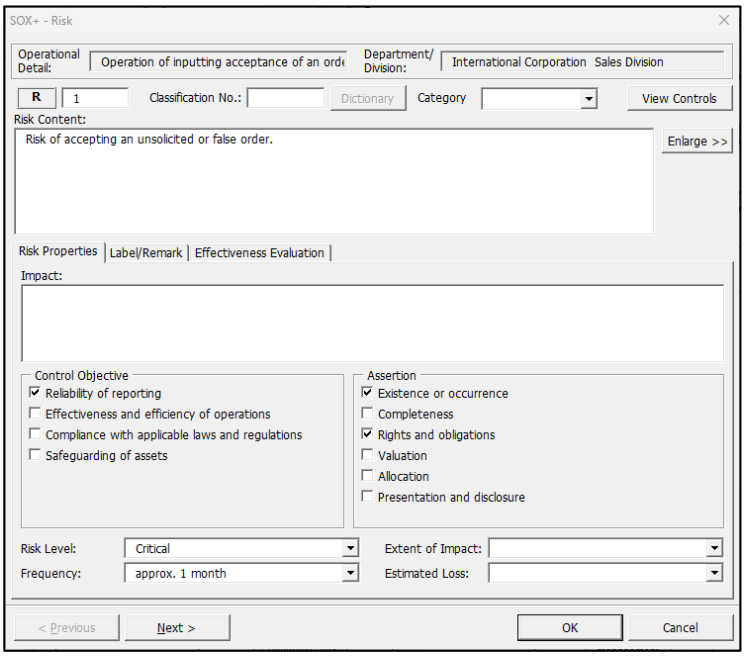
Item	Content
Operation	SOX+ operational flow documents currently open are listed in this pull down list and the selected document can be shifted to another risk list by changing the operation from the pull down list.　This box contains the information in the following order: document ID, operation name.
No.	Displays risk numbers.
Risk Contents	Displays risk content. It contains the information in the following order: label, risk content.
Linked Cntls	Number of controls mitigating this particular risk.



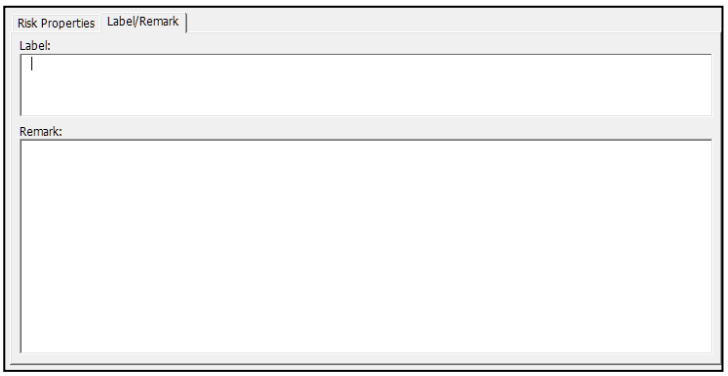
A risk shape can be linked to an operaitonal detail shape to indicate that a risk exists in the operation.
By attaching a callout line of a risk shape to an operational detail shape, the risk is not only visually connected to the operation, however, its data is also connected.

Risk dialog box

To open a SOX+ Risk dialog box, either click on “Details” button in the risk list after highlighting one of the lines or directly double click on a particular line in the list.



Risk Properties tab



Label/Remark tab

“Previous” and “Next” buttons are added to a dialog box opened from the risk list. Risk dialog boxes can be shifted from one to the other by using these buttons.

These buttons do not appear when opening a risk dialog box by directly double clicking on a risk shape.
Risk shapes have “_SOX+R” at the end of its name i.e. *shapeName*_SOX+R.

Item	Content
Operational Detail	Name of an operational detail shape that the risk is connected to is displayed. [200 characters]
Department/Division	Name of a Swimlane where the risk is connected to a particular operational detail shape.

Item		Content
Risk No.		Risk number is determined. The largest number is automatically applied when adding a new risk shape; however, the number is editable with a maximum of 4 digits. Specific starting numbers can be set for each operational flow document and the assigned numbers can be automatically updated by using the renumbering function. An error message pops up when running error check where risk numbers are duplicated.
Classification No.		Classification numbers are entered with maximum of 5 digits when risks are classified by its type and characteristic. This allows users to manage risks effectively by grouping the similar risks. Classification numbers can be displayed on risk shapes instead of displaying risk numbers on the shapes by setting them up within the SoxPlusAdministratorKit.
Dictionary		Risk Dictionary can be edited by SoxPlusAdministratorKit to be used as a template model. (When a risk is selected from the risk dictionary, overwriting of existing data with a selected risk data is performed) The risk dictionary needs to be activated by using the SoxPlusAdministrator Kit prior to use.
Category		Category is selected from a pull down list ・ J-SOX Act ・ Company Law ・ Others When outputting RCM file, category can be selected as an output condition. Selected category is shown at the above of risk shape on the diagram.
View Controls		A list of controls that corresponds to a specific risk is shown from open SOX+ operational flow documents.
Risk Content		Risk content is described. [4000 characters] Click “Enlarge” to open the full input window for an expanded description.
Risk Properties	Impact	Actual/expected impact on financial reporting and outcomes of a specific risk occurring are described. [2000 characters]
	Control Objective	Control objectives defined as the purpose of mitigating a particular risk are selected. The following are business objectives should be considered when selecting relevant control objectives. ・ Reliability of reporting ・ Effectiveness and efficiency of operations ・ Compliance with applicable laws and regulations ・ Safeguarding of assets When outputting RCM file, control objective can be selected as a output condition
	Assertion	Financial statements assertions in which a particular risk may impact negatively are selected. (Multiple selections allowed) ・ Existence or occurrence ・ Completeness

Item		Content
		・ Rights and obligations ・ Valuation ・ Allocation ・ Presentation and disclosure
	Risk Level	Risk level is selected from a pull down list. ・ Critical ・ Minor ・ Acceptable
	Frequency	Frequency of this particular risk occurring (minimum required period for monitoring the risk) is selected from a pull down list. ・ approx. 1 month ・ approx. 3 months ・ approx. 6 months
	Extent of Impact	Extent of impact from this particular risk is selected from a pull down list. ・ Among group companies ・ Within a single company ・ Among multiple processes ・ Within a single process
	Estimated Loss	Estimated loss from this particular risk is selected from a pull down list. ・ Less than 1 million yen ・ Less than 10 million yen ・ Less than 30 million yen ・ Less than 50 million yen ・ Less than 100 million yen ・ Less than 300 million yen ・ Less than 500 million yen ・ Less than 1 billion yen ・ Over 1 billion yen
Label/ Remark	Label	Descriptions entered are to be labeled on a diagram shape. [1020 characters]
	Remark	Remark can be entered. [4096 characters]

Risk No. can be displayed with zeros padded using the AdministratorKit.

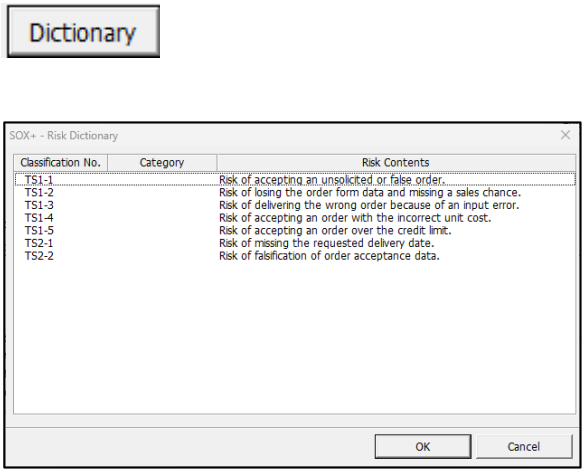
The above contents are editable by using SoxPlusAdministratorKit.

2000 characters for Impact and 4096 characters for Remark, 4000 characters for Risk Content are allowed to enter. However, displayable/printable length in RCM file depends on the Excel’s limit.

Risk Dictionary

The risk dictionary should be activated by SoxPlusAdministratorKit prior to use. Once the Dictionary is activated, registered risks can be used as template models.

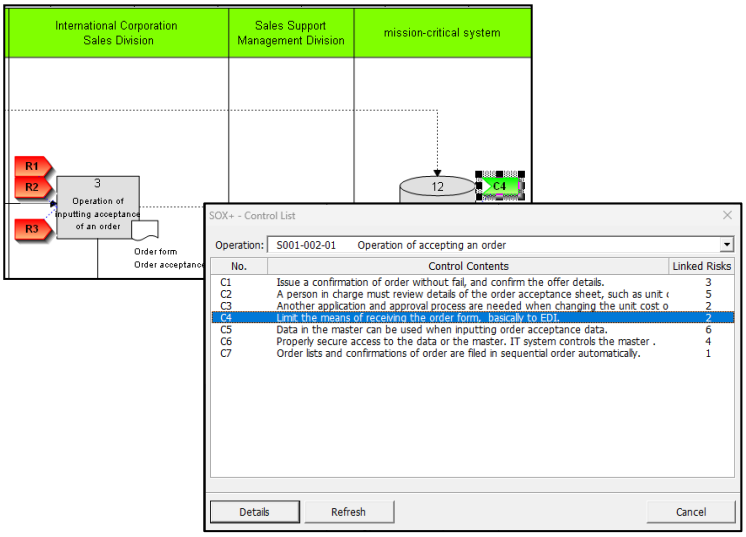
When a risk is selected from the risk dictionary, overwriting of existing data with a selected risk data is performed.



Control List

Diagram shapes can be placed to represent controls toward existing risks on the operational flow document, and detailed information such as control number, control content, target risk, and control category, can be registered. This function serves to clarify how to implement controls toward existing risks in operational processes.

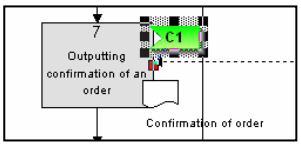
A list of registered controls can be viewed in open SOX+ operational flow documents by clicking on “Control List” command in the SOX+ menu.



When clicking on a control in the Control List, a highlighting indicator moves to a selected control shape on the diagram field.

Item	Content
Operation	SOX+ operational flow documents currently in use are listed in this pull down list and the selected document can be shifted for another control list by changing the operation from the pull down list. This box contains the information in the

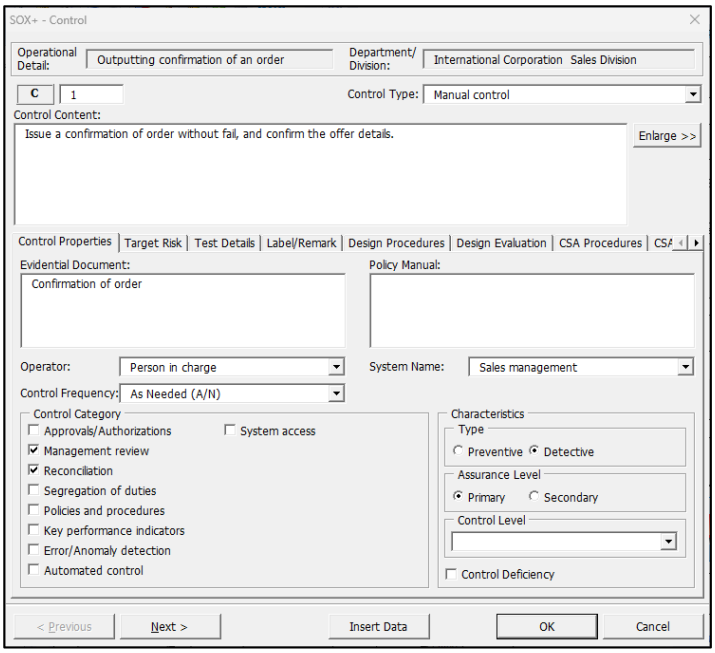
Item	Content
	following order: document ID, operation name.
No.	Displays control numbers.
Control Contents	Displays control content. It contains the following information in this order: label, control content.
Linked Risks	Number of risks that a particular control is mitigating.

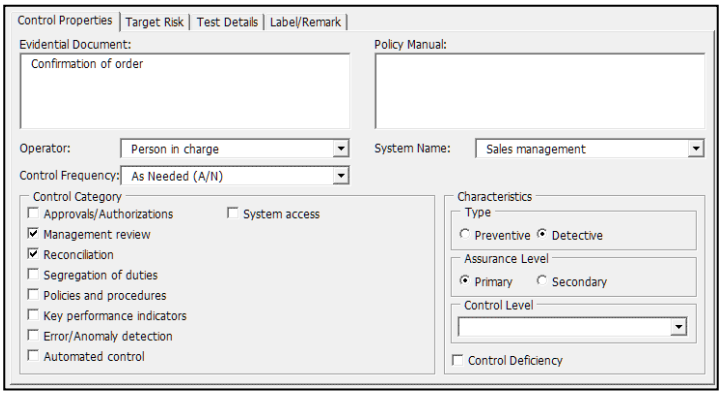


A control shape can be linked to an operaitonal detail shape to indicate that a control exists in the operation. By attaching a callout line of a control shape to an operational detail shape, the control is not only visually connected to the operation, however, its data is also connected.

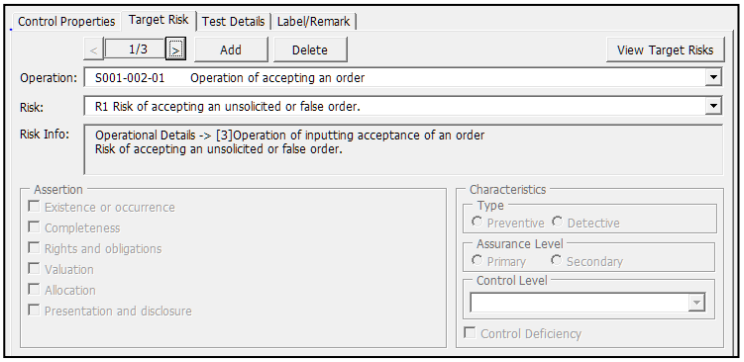
Control dialog box

To open an SOX+ control dialog box, either click on “Details” button in the control list after highlighting one of the lines or directly double click on a particular line in the list.

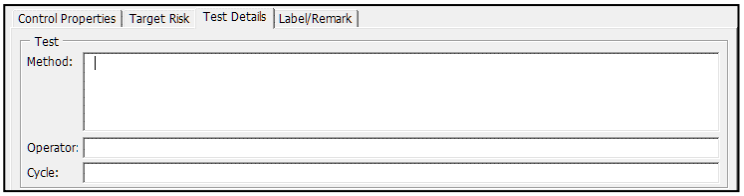




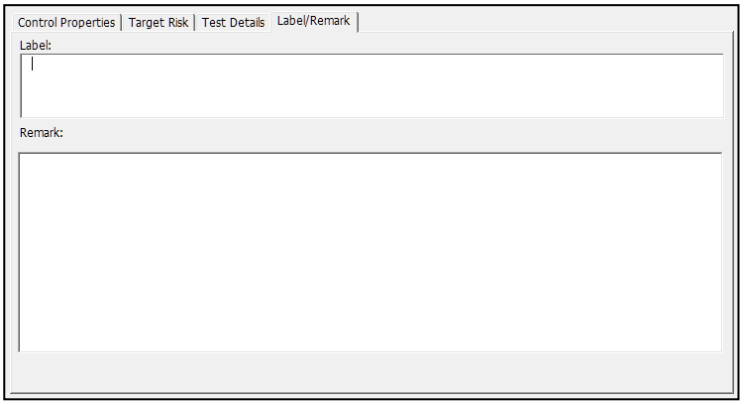
Control Properties tab



Target Risk tab



Test Details tab



Label/Remark

“Previous” and “Next” buttons are added to a dialog box you have opened from the control list. Control dialog box can be shifted from one to the other by using these buttons.

These buttons do not appear when opening a control dialog box by directly double clicking on a control shape.

Control shapes have “_SOX+C” at the end of its name i.e. *shapeName*_SOX+C.

Item	Content
Operational Detail	Name of an operational detail shape that the control is connected to is displayed.

Item		Content
		[200 characters]
Department/Division		Name of a Swimlane where the control is connected to a particular operational detail shape.
Control No.		Control number is determined. Numbers are automatically assigned when adding a new control shape however the number is editable with a maximum of 4 digits. An error message is displayed when running error check where control numbers are duplicated.
Control Type		Control type is selected from a pull down list. ・ Manual control ・ IT dependent manual control ・ Automated IT control
Control Content		Control content is described [4000 characters] Click “Enlarge” to open the full input window for an expanded description.
Control Properties	Evidential Document	Names of evidential documents that are used in the operation are described. [600 characters]
	Policy Manual	Names of policy manuals that serve as the basis for the control are described. [600 characters]
	Operator	An operator of the operation is selected from a pull down list. A title of operator may be entered in free format when an applicable title is not available in the list. ・ Person in charge ・ Person responsible ・ Senior manager ・ Middle manager ・ Junior manager ・ Other person responsible ・ Other person in charge
	System Name	A system name of the operation is selected from a pull down list. A title of operator may be entered in free format when an applicable title is not available in the list. ・ Credit sales management ・ Sales management ・ Personnel management ・ Purchase management
	Control Frequency	Control frequency (frequency of control being implemented) is selected from a pull down list. ・ As Needed (A/N) ・ Daily ・ Weekly ・ Semimonthly ・ Monthly

Item		Content	
		・ Quarterly ・ Semiannually ・ A/N (once a year) ・ A/N (2-4 times a year) ・ A/N (5-9 times a year) ・ A/N (10-49 times a year) ・ A/N (50-200 times a year) ・ A/N (over 200 times a year) ・ Annually ・ A/N (more than once a day)	
	Control Category	Control Category is selected from a pre-defined list.（Multiple selections allowed） ・ Approvals/Authorizations ・ Management review ・ Reconciliation ・ Segregation of duties ・ Policies and procedures ・ Key performance indicators ・ Error/Anomaly detection ・ Automated control ・ System access	
	Characteristics	Type	Control type is selected. ・ Preventive ・ Detective
		Assurance Level	Assurance level (priority level) is selected. ・ Primary ・ Secondary
		Control Level	Control level is selected. ・ General Control ・ Key Control “Key” is shown at the below of control shape on the diagram and a control cell of a RCM sheet displays in a blue color when a key control is selected. Setting can be changed by using SoxPlusAdministratorKit.
		Control Deficiency	Checked when a control is not operating effectively.
Target Risk	Add/Delete	Risks that a particular control mitigates are set as target risks. Multiple target risks should be registered when a particular control mitigates multiple risks. Select a risk from the Risk pull down list and then click “Add” button to register next target risk. [1/2]　Left：target risks currently displayed　Right：Total number of target risks	

Item		Content	
		Click “Delete” to remove a selected risk from target risks.	
	Operation	Document ID and operation name of SOX+ operational flow documents are listed in the pull down list, and can be selected.	
	Risk	Risks in a selected SOX+ operational flow document are shown in the pull down list, and can be selected.	
	Risk Info	Details of a selected risk including operational detail number [n], operational detail name and risk content are displayed.	
	View Target Risks	A list of registered target risks can be viewed by clicking on “View Target Risks” button. Select a particular target risk from the list.	
	Assertion	Financial Statements Assertions in which a particular risk may negatively impact are selected. (Multiple selections allowed) ・ Existence or occurrence ・ Completeness ・ Rights and obligations ・ Valuation ・ Allocation ・ Presentation and disclosure Assertions that are selected by the corresponding risks are highlighted. (Assertions not highlighted can also be selected.)	
	Characteristics	Type	Control type is selected. ・ Preventive ・ Detective
		Assurance Level	Assurance level (priority level) is selected. ・ Primary ・ Secondary
		Control Level	Control level is selected. ・ General Control ・ Key Control “Key” is shown at the below of control shape on the diagram and a control cell of a RCM sheet displays in a blue color when a key control is selected. Setting can be changed by using SoxPlusAdministratorKit.
		Control Deficiency	Checked when a control is not operating effectively.

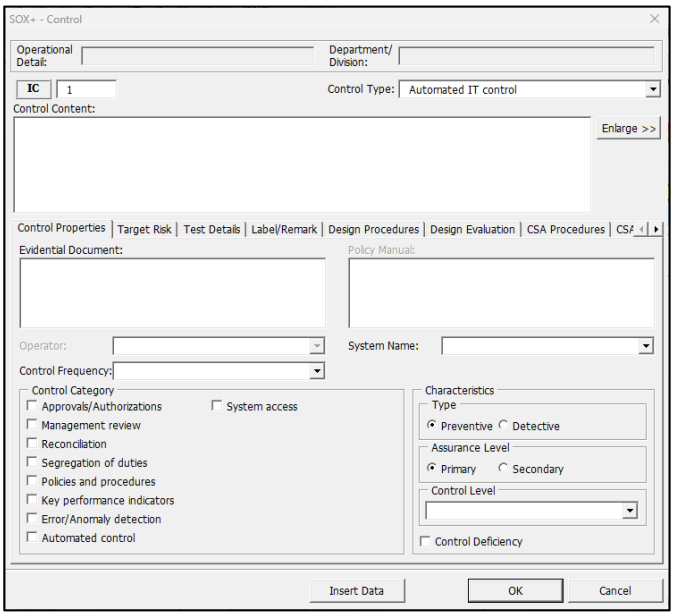
Item		Content
Test Details	Method	Test method is described [1020 characters]
	Operator	Operator of the test is described [200 characters]
	Cycle	Test cycle is described [200 characters]
Label/ Remark	Label	Descriptions entered are labeled on a diagram shape. [1020 characters]
	Remark	Remark can be entered. [4096 characters]

Control No. can be displayed with zeros padded using the AdministratorKit.
Contents noted above are editable by using SoxPlusAdministratorKit. The cell color setting for key control to display in color blue can be deactivated by using the AdministratorKit.
Articles shown in ■ in the table above cannot be used by default unless activated by the SoxPlusAdministratorKit.

4000 characters for control content and 4096 characters for remark are allowed to enter. However, displayable/printable length in RCM file depends on the Excel's limit.

IT Control dialog box

IT Control dialog box is similar to the control dialog box except that, as an example, "Operator" input box is not activated by default.



Control Properties tab

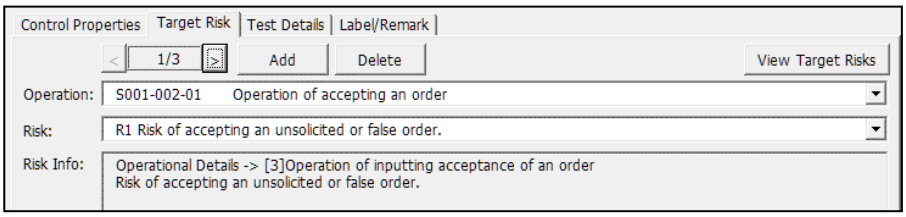
IT control shapes have "_SOX+IC" at the end of its name i.e. *shapeName*_SOX+IC.

Different Pre-fixed letters are assigned to controls and IT controls as to distinguish which group the shape belongs to without referring to its name. "C" is set for controls and "IC" is set for IT controls by default. This setting can be changed by using SoxPlusAdministratorKit.

Diagram shapes and pre-fixed letters	
Control	IT control
C1	IC1

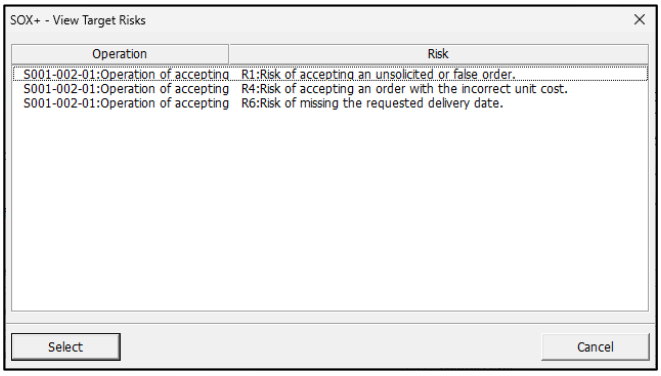
Method of selecting target risks

Under "Target Risk" tab, risks can be selected for a particular control that mitigates risks to establish a link between risks and a control.



Register multiple target risks when a particular control mitigates multiple risks. Select a risk from the Risk pull down list and then click “Add” button to register as a next target risk. After registering multiple target risks, total number of target risks and target risk number of currently displayed risk are shown such as 1/2. Risks can be removed from target risks by clicking on “Delete”.

A list of target risks can be viewed by clicking on “View Target Risks” button.



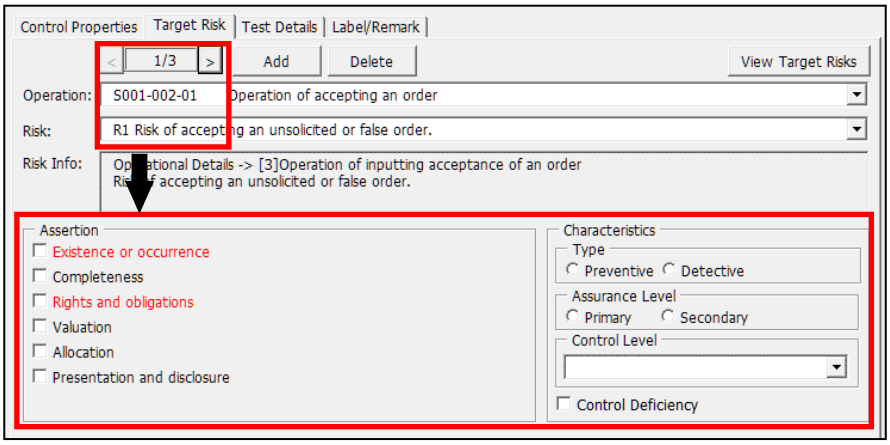
View Target Risks

Method of using Target Risk Properties

SoxPlusAdministratorKit is used to activate the use of target risk properties.

Note: Usually, when the target risk properties are activated, overlapping items in the control properties should be deactivated. Control properties are located between DJ and DQ columns and the target risk properties are located between DR and DY columns in the RCM sheet.

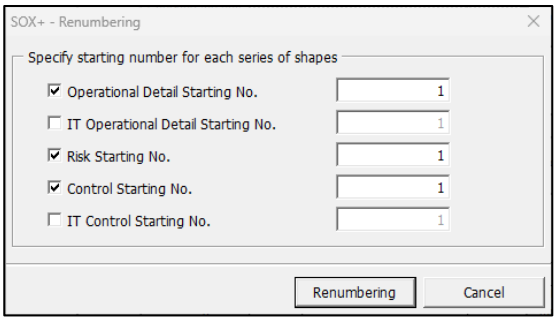
“Target risk properties” is not used to define properties of each risk and control. It is used specifically when providing detailed information on which assertion is related to a particular risk and control, or to specify characteristics of each risk.



Assertions shown in color red are specified by a target risk. Select assertions that are covered by a particular control from the highlighted assertions. Assertions that are not shown in color red can be selected.

Renumbering

“Renumbering” function is used to reallocate sequential numbers to SOX+ diagram shapes beginning from a defined starting number.



Item	Content
Number check box	Numbers are checked for renumbering.
Starting number input box	Starting numbers for series of sequential shape numbers are specified. Default setting is performed in “SOX+ number configuration” tab shown in Document Info dialog box.

Rules for renumbering are as follows:

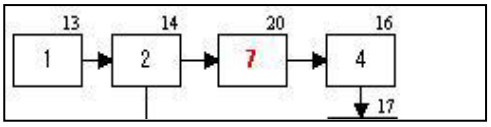
1. New numbers are allocated to operational details and IT operational details, by default, in an order of each shape that has been placed in a flow.
2. Renumbering is performed for risk numbers, control numbers and IT control numbers based on a link established to other shapes as follows:
    1) Link in an order of Pre-fixed letters.
    By default, Operational detail shape (no pre-fixed letter) --->IT operational detail shape (“S”).
    2) Link in an order of shape numbers.
    3) The order of the place of each shape. (From top to bottom, left to right.)

Shape numbers

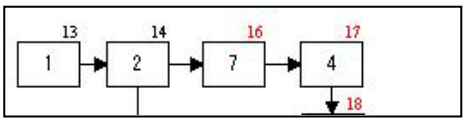
“Shape numbers” represents the diagram shapes incorporated internally while operational detail numbers are labeled directly on each SOX+ operational detail shape. It is usually hidden and not visible on the flowcharts.

Renumbering of operational detail numbers are performed based on the shape numbers hidden underneath. New operational detail numbers can be allocated and customized by organizing the hidden shape numbers prior to executing the renumbering.

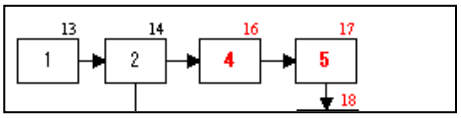
To perform renumbering process, the shape numbers need to be displayed nearby diagram shapes and then the numbers are reorganized by using a Shape Numbering menu. Then, the Renumbering command on the SOX+ menu can be executed to implement renumbering process.



1) Display shape numbers on the flowchart screen.



2) Reorganize shape numbers.

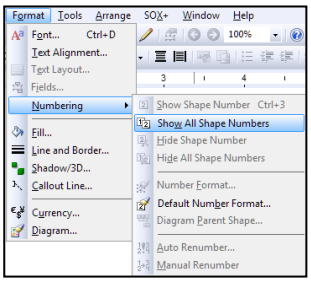


3) Execute the Renumbering command

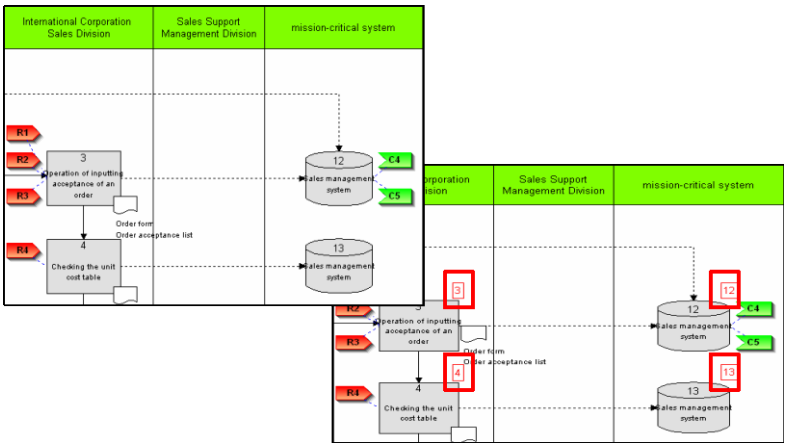
Method of renumbering shape numbers

The following is a procedure of the renumbering of shape numbers.

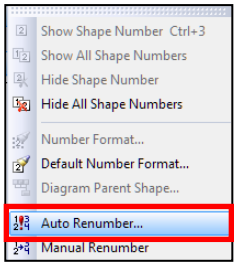
1. Click on “Numbering” command on the Format menu to open the submenu list, and then click on “Show All Shape Numbers” command.



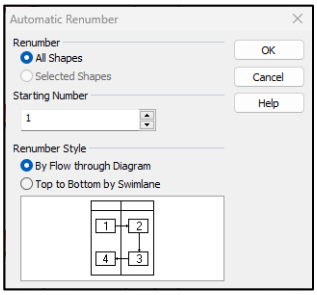
2. Shape numbers are displayed. (In the case of sample operational detail shapes, the numbers are shown on the upper right-hand corner of shapes.)　Be aware that these shape numbers may overlap with operational detail numbers in the way they are displayed.



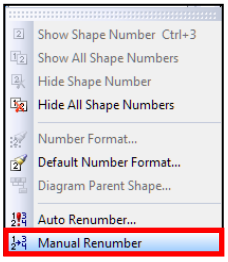
3. Use either “Auto Renumber” or “Manual Renumber” in the submenu list of the Numbering command. Select “Manual Renumber” when partially fixing the shape numbers.



1) Automatic Renumber dialog box is shown when clicking on the Auto Renumber command.

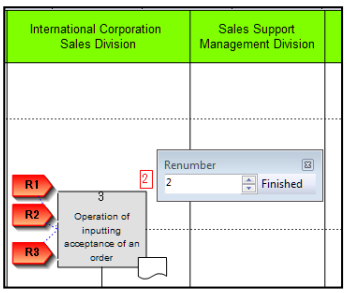


For “Renumber Style”, select "By Flow through Diagram” when linking by connecter lines, or select “Top to Bottom by Swimlane” when placing shapes within the Swimlane (”Left to Right by Swimlane” when the layout is horizontal rather than vertical).



2) When clicking on the Manual Renumber command, the mouse pointer becomes a magic wand and “Renumber” tool bar opens.

The Renumber tool bar usually has the last number of the sequence placed in a flowchart. In this tool bar, type in the desired number to replace with and then click either a shape number or a shape with the magic wand.



The number entered into the Renumber tool bar is now allocated to the designated shape selected with the magic wand. The Renumber tool bar automatically proceeds to the next sequential number.

Click on each shape in the desired order. As such, only operational detail shapes need to be considered. Allocation of operational detail numbers disregards missing numbers from the incomplete sequence of shape numbers. Consequently, the sequence of operational detail numbers becomes complete regardless of the missing shape numbers.

New shape numbers are allocated on shapes for each click performed with the magic wand.

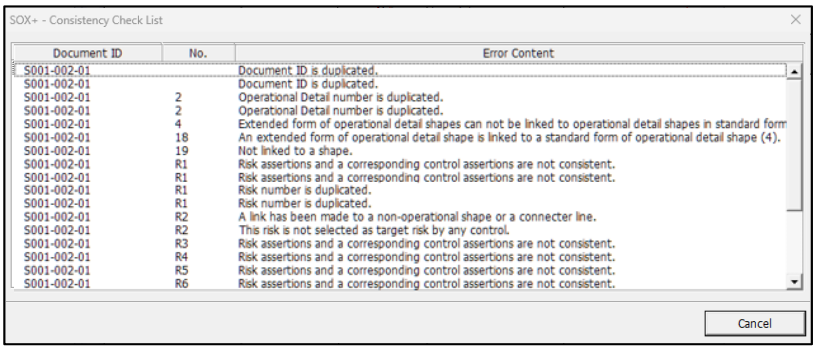
Click on “Finished” in the Renumber tool bar when completing the process or click on a flowchart diagram other than the diagram shape to complete the shape number reallocation.

Finally, click on the Renumbering command on the SOX+ menu to complete the process.

Consistency Check

RCM output and the renumbering process may result in error to exhibit its validity when the link of risks and controls are established to the respective shapes other than operational detail shapes. “Consistency Check” is a system functionality used to identify and alert the user regarding such data consistency errors.

When clicking on “Consistency Check” command on the SOX+ menu, the error check is performed not only on the flow document displayed in foreground, however, on all open SOX+ operational flow documents.
Errors detected during the error check are shown in the Consistency Check List.



The error criteria are as follows:

1) When Document IDs in the open documents are duplicated.

2) When operational detail numbers, risk number or control numbers are duplicated.

3) Operational detail shapes of extended form, risk shapes and control shapes are linked to objects other than diagram shapes (.g. a diagram shape is linked to a connecter line).

4) Any single shape containing multiple links to operational detail shapes of extended form.

5) There is an operational detail shape of extended form that has no established link to the shapes.

6) No target risk is registered for any control shape.

7) The corresponding controls to the risks do not exist in the open documents.

8) Any of the assertions is not assured by controls. (The selected assertions in the Control dialog, when the target risk properties are activated, do not properly correspond to the assertions selected in the Risk dialog.)

Note: When the document is set for "not subject to SOX+" by checking the deactivation check box on Document Info dialog, all risks and controls in that document will be detected as error.

Display Info Update

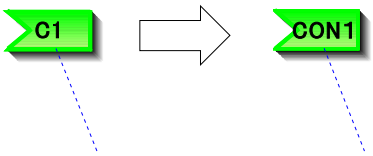
Display info update is used to reflect imported data to all the displayed information of SOX+ shapes as well as its internal information.

When a customized file with Pre-fixed letters information and risk numbers converted to classification numbers has been imported, internal information of the newly placed shapes are reflected immediately, while the labeled information on the faces of shapes are not automatically updated.

Clicking on “Display Info Update” command on the SOX+ menu initiates the following processes, impacting open operational flow documents. Therefore, processing time to complete may be delayed if and when many documents are currently open.

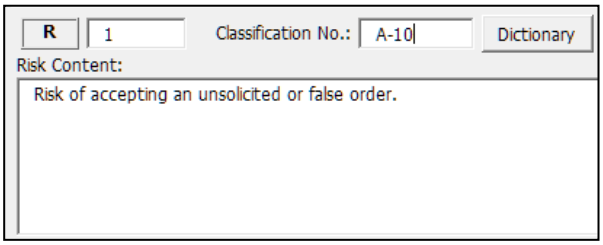
Updating display for Operational Detail numbers, Risk numbers and Control numbers.

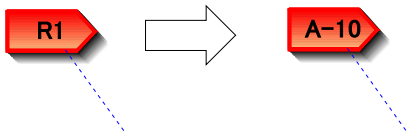
Example 1: A pre-fixed-letter “C” has been changed to “CON”



Displayed information on a control shape is updated.

Example 2: A setting to display risk numbers has been changed to display classification numbers.





The numbers displayed for risk shapes are updated.

Displaying information of operational detail input fields.

Certain items within the operational detail in the table below can be displayed in the flowchart field by setting up “Custom data” property and using “Shape Fields” function.

Note: It is already set up for iGrafx sample template.

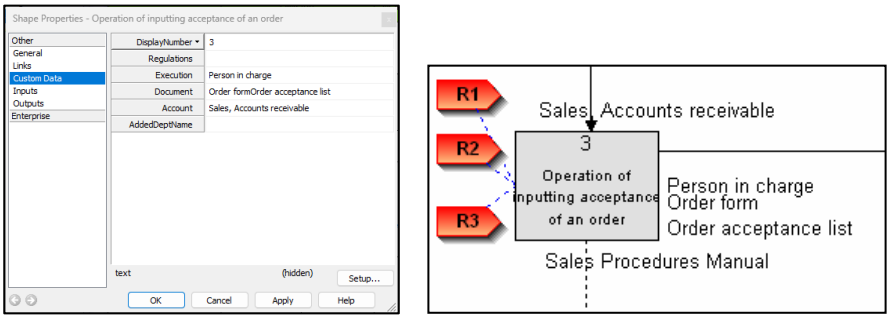
To open the “Custom data” property, right click on a shape and then select “Properties” command. When properties window opens up, click on “Custom data” from a menu.

When entering information into the Operational Detail dialog box, it is automatically transcribed to the corresponding custom field.

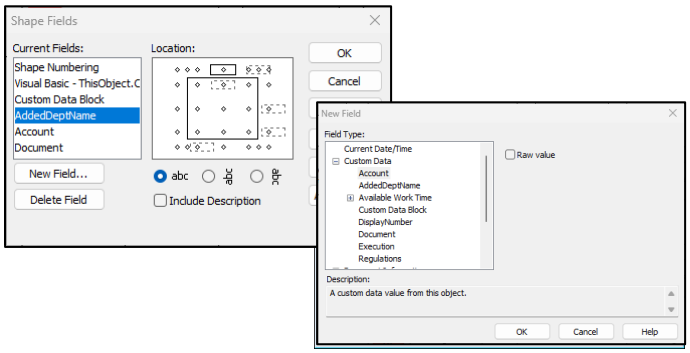
To use this function in a completed operational flow document, custom data are added afterward. However, mere addition of the custom data does not automatically transcribe the field information. This is because the transcription is not performed when adding custom data, instead performed when initial input and modifications are processed. For this reason, “Display Info Update” command must be executed to transcribe all the data of open documents.

Custom data name	Items to be transcribed
Regulations	Policy Manual
Execution	Operator
Document	Vouchers andOther Forms Used
Account	Account title
AddedDeptName	Department/Division (added)

“Field” function is used to display information transcribed to the custom data on the flowchart field.



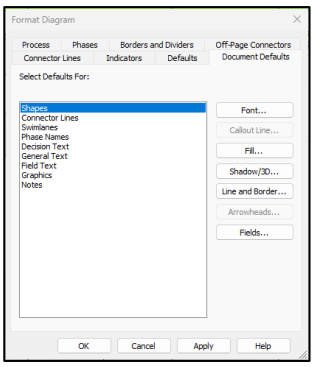
Select a diagram shape to exhibit its internal information on the field and then right click on the shape. A list of commands appears on the screen. Click on “Fields” command to open “Shape Fields” dialog box and then click on “New Field” button.



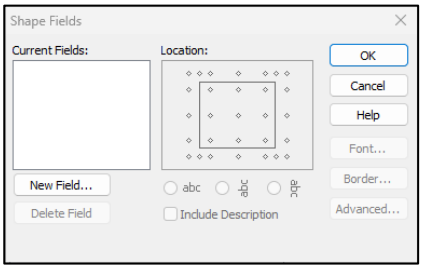
Under “Field Type” in the New Field dialog box, open the tree hierarchy of “Custom data” to select a preferred data and click OK.　The contents of the selected data appear under “Current Fields” of the Shape Fields. Select to highlight a preferred content and then specify a desired location where the information should be displayed by using “Location”.

To make information to be displayed immediately after placing a new diagram shape, open “Format Diagram” dialog box by clicking on “Diagram” command on the Format menu, and then open the “Document Defaults” tab.

*To set by each diagrams, click “Defaults” tab and uncheck the mark of “Use Document Defaults”.



Select to highlight “Shapes” in the list of “Select Defaults For” and then click “Fields”.



Information can be displayed in the flowchart field at the time of transcribing data to the custom data field by conducting the default setting in advance.

*In the case that SOX+ Shape numbers or shape fields are not correctly displayed.

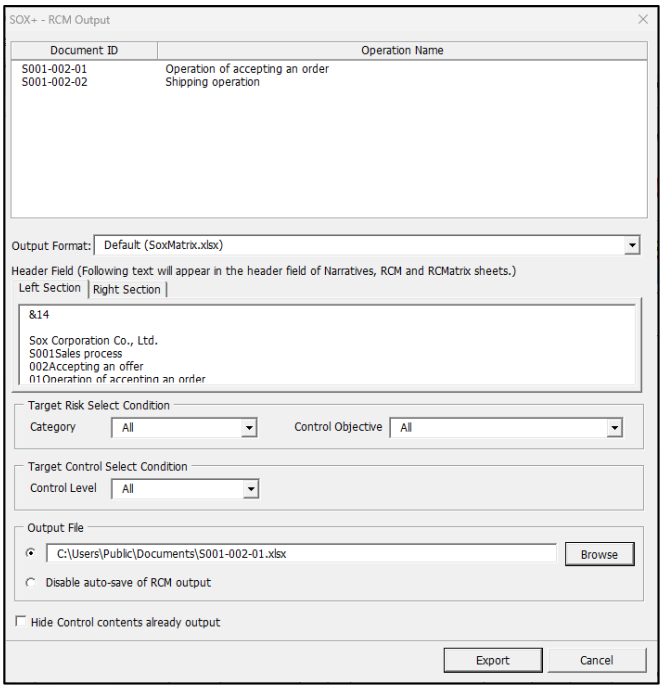
There are some cases that the numbers of operational details, control or risk shapes, and/or the display of shape fields are all disappeared after some trouble. In this case, the display can be recovered by saving the document again.

1. Save the document with a different name or in a different location by selecting [File] - [Save as].
2. Close all open documents, and open the saved document again to check the display.

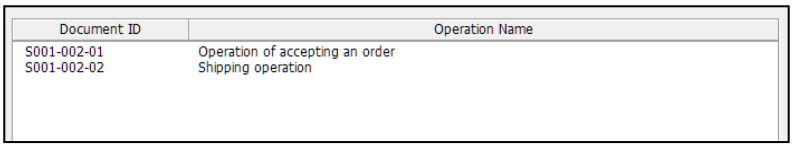
Risk and Control Matrix (RCM) Output

Information organized in SOX+ operational flow document such as document information, operational details, risks and controls are converted into RCM file (in Microsoft Excel format) as a software output.

Clicking on “RCM Output” command on the SOX+ menu opens RCM Output dialog box. It shows a list of open SOX+ operational flow documents.



Selecting documents from the list

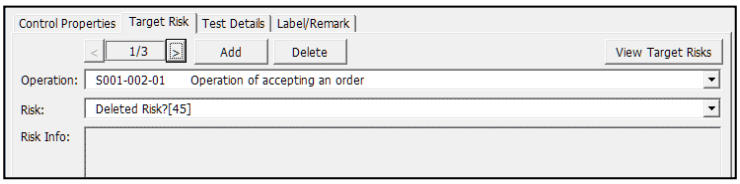


1) When selecting documents and executing the RCM Output command, all the operational details of selected documents are transcribed to a narrative sheet while information of risks and the corresponding controls are transcribed to a RCM sheet. (Risks only in a selected document are compiled in the RCM output. While all the corresponding controls from the open documents are compiled.)

2) When executing the RCM Output command without selecting any of the listed documents, operational details of all listed documents are transcribed to a narrative sheet while information of risks and the corresponding controls are transcribed to a RCM sheet. (Controls are compiled in the output including those which do not correspond to any risks)

In case whereby risk-control relationships are detected over multiple SOX+ operational flow documents that are stored in different files

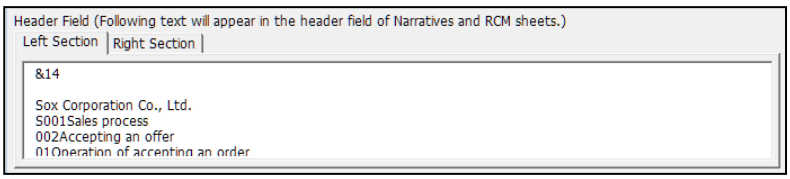
It is necessary for all the SOX+ operational flow documents that have target risks for the controls to be open. Otherwise, the RCM sheet may contain incomplete data due to the missing information of target risks in the closed flow documents. This is because the output process fails to obtain information from closed documents.

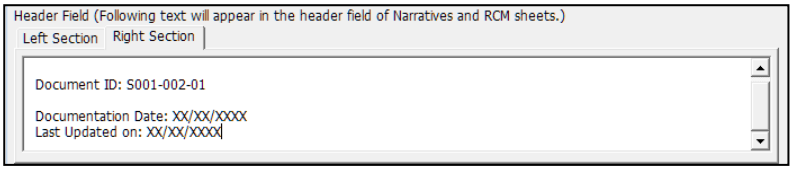


Output format

Only “Default” is usually available. Therefore, there is no need to change this setting.

Header Field Window

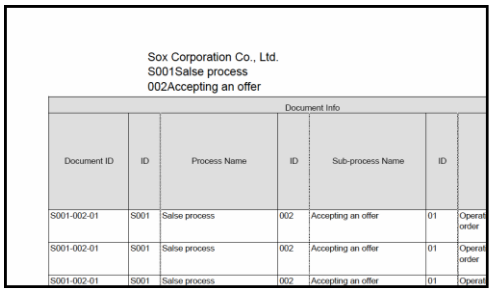


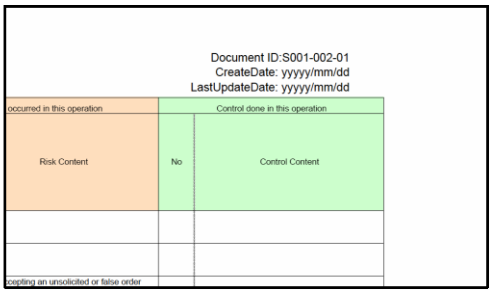


Information in the Header Field window is printed as the header of the Narrative sheet and the RCM sheet. The content of the header in this window can be changed. The default setting of the Header Field can be changed by using SoxPlusAdministratorKit.

Note:　Do not delete the letters “&14” shown in the Header Field window. This information is necessary to transcribe the format to ECXEL format. In the absence of the letters, an output loses a user customized format and Excel’s default setting is adopted.　The letters are not displayed on the printed documents.

Example: RCM files:　Print preview of RCM file（Top left & top right section）





This header field can be edited by using "Change RCM format" function of SoxPlusAdministratorKit. For more details, please refer to SoxPlusAdministratorKit User Guide.

Target Risk Select Condition

Risks and Controls to be output can be selected by specifying the Category and/or Control Objective under Target Risk Select Condition. Category and Control Objective can be combined as the select condition

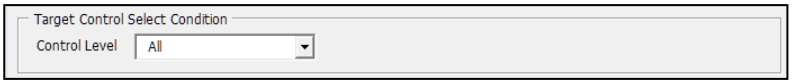
When the Target Risk Select Condition is specified, the risks that match the condition and the control targets the risks specified will be output.

To output all risks and controls, select “All” from the list. When “(Blank)” is specified, risks with no data in the Category or Control Objective will be output.

*Information in the Narratives will be output regardless of the target risk select condition.

*When attempting Batch Loading of the RCM files created by selecting conditions, a confirmation message will be displayed at the time of loading.

Target Control Select Condition



As in the case of "Target Risk Select Condition", risks and controls to be output can be selected by specifying the Control Level under Target Control Select Condition. Conditions specified under "Target Risk Select Condition" and Target Control Select Condition can also be combined. When the Target Control Select Condition is specified, the controls that match the condition and the risks targeted by the controls will be output.

To output all risks and controls, select "All" from the list. When "(Blank)" is specified, controls with no Control Level data will be output.

*Information in Narratives will be output regardless of the target control select condition.

*When attempting Batch Loading of the RCM files created by selecting conditions, a confirmation message will be displayed at the time of loading.

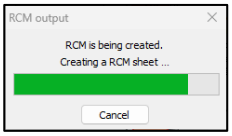
Output file

1. Name file and Output

The Excel file output is automatically named after the document ID of an active operational flow document which is displayed in foreground.

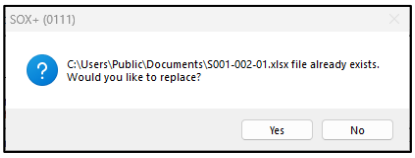
To change a name or a destination of an output file, click “Browse” to select a new destination and type a new name into the input box, and then click “Export”.

A progress indicator of RCM output appears after clicking on the Export button.



Note: Microsoft Excel must to be installed to perform the RCM output.

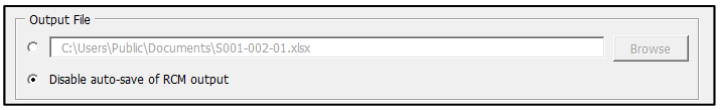
A dialog box appears when choosing the same name and destination to the previously saved file.



Normally, click “Yes” to overwrite the old file.
The Excel file (RCM) opens on the screen for a purpose of confirmation.

When closing a file, a prompt screen is displayed to confirm a file save or not, even though file has been auto-saved during the output process.

2. Output without auto-saving



“SoxMatrix1” is the default name for the Excel output when selecting “Disable auto-save of RCM output”. The file is opened on the screen after the output process has been completed. However, the file has not been saved during the process as the auto-save is disabled. Therefore, the file needs to be saved with a new file name.

Hide Control contents already output

When there are controls which are output several times, the contents of control already output can be undisplayed by putting checkmark (only document ID and No will be displayed).

*The settings can be changed by using SoxPlusAdministratorKit.

Without Checkmark (Do not hide control contents already output)

RISK											CONTROL						
						Risk Assertions											
Document ID	No	Operational Detail Name	No	Category	Risk Content	Existence or Occurrence	Completeness	Rights and Obligations	Valuation	Allocation	Presentation and Disclosure	Document ID	No	Operational Detail Name	No	Control Content	Control Type	Control Frequency	Department/ Division
S001-002-01	3	Operation of inputting acceptance of an order	R1		Risk of accepting an unsolicited or false order.	*		*				S001-002-01	7	Outputting confirmation of an order	C1	Issue a confirmation of order without fail, and confirm the offer details.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	12	Sales management system	C4	Limit the means of receiving the order form, basically to EDI.	Automated IT control	As Needed (AfM)	mission-critical system
												S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.	Automated IT control	As Needed (AfM)	mission-critical system
												S001-002-01	14	Credit management system	C6	Properly secure access to the data or the master. IT system controls the master.	Automated IT control	As Needed (AfM)	mission-critical system
												S001-002-01	16	Sales management system	C7	Order lists and confirmations of order are filed in sequential order automatically.	Automated IT control	As Needed (AfM)	mission-critical system
S001-002-01	3	Operation of inputting acceptance of an order	R2		Risk of losing the order form data and missing a sales chance.		*					S001-002-01	12	Sales management system	C4	Limit the means of receiving the order form, basically to EDI.	Automated IT control	As Needed (AfM)	mission-critical system
S001-002-01	3	Operation of inputting acceptance of an order	R3		Risk of delivering the wrong order because of an input error.	*		*				S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.	Automated IT control	As Needed (AfM)	mission-critical system
S001-002-01	4	Checking the unit cost table	R4		Risk of accepting an order with the incorrect unit cost.	*		*				S001-002-01	7	Outputting confirmation of an order	C1	Issue a confirmation of order without fail, and confirm the offer details.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	8	Approval	C3	Another application and approval process are needed when changing the unit cost or exceeding the credit limit. A request to the Credit management division is needed when changing the master.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.	Automated IT control	As Needed (AfM)	mission-critical system
												S001-002-01	14	Credit management system	C6	Properly secure access to the data or the master. IT system controls the master.	Automated IT control	As Needed (AfM)	mission-critical system
S001-002-01	5	Confirming credit limit	R5		Risk of accepting an order over the credit limit.				*			S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	8	Approval	C3	Another application and approval process are needed when changing the unit cost or exceeding the credit limit. A request to the Credit management division is needed when changing the master.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.	Automated IT control	As Needed (AfM)	mission-critical system
												S001-002-01	14	Credit management system	C6	Properly secure access to the data or the master. IT system controls the master.	Automated IT control	As Needed (AfM)	mission-critical system
S001-002-01	6	Confirming stock	R6		Risk of missing the requested delivery date.		*					S001-002-01	7	Outputting confirmation of an order	C1	Issue a confirmation of order without fail, and confirm the offer details.	Manual control	As Needed (AfM)	International Corporation Sales Division

Document Information | Narratives | RCM

With Checkmark (Hide control contents already output)

RISK											CONTROL						
						Risk Assertions											
Document ID	No	Operational Detail Name	No	Category	Risk Content	Existence or Occurrence	Completeness	Rights and Obligations	Valuation	Allocation	Presentation and Disclosure	Document ID	No	Operational Detail Name	No	Control Content	Control Type	Control Frequency	Department/ Division
S001-002-01	3	Operation of inputting acceptance of an order	R1		Risk of accepting an unsolicited or false order.	*		*				S001-002-01	7	Outputting confirmation of an order	C1	Issue a confirmation of order without fail, and confirm the offer details.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01	12	Sales management system	C4	Limit the means of receiving the order form, basically to EDI.	Automated IT control	As Needed (AfM)	mission-critical system
												S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.	Automated IT control	As Needed (AfM)	mission-critical system
												S001-002-01	14	Credit management system	C6	Properly secure access to the data or the master. IT system controls the master.	Automated IT control	As Needed (AfM)	mission-critical system
												S001-002-01	16	Sales management system	C7	Order lists and confirmations of order are filed in sequential order automatically.	Automated IT control	As Needed (AfM)	mission-critical system
S001-002-01	3	Operation of inputting acceptance	R2		Risk of losing the order form data and missing a sales chance.		*					S001-002-01			C4				
S001-002-01	3	Operation of inputting acceptance	R3		Risk of delivering the wrong order because of an input error.	*		*				S001-002-01			C2				
												S001-002-01			C5				
S001-002-01	4	Checking the unit cost table	R4		Risk of accepting an order with the incorrect unit cost.	*		*				S001-002-01			C1				
												S001-002-01			C2				
												S001-002-01	8	Approval	C3	Another application and approval process are needed when changing the unit cost or exceeding the credit limit. A request to the Credit management division is needed when changing the master.	Manual control	As Needed (AfM)	International Corporation Sales Division
												S001-002-01			C5				
												S001-002-01			C6				
S001-002-01	5	Confirming credit limit	R5		Risk of accepting an order over the credit limit.				*			S001-002-01			C2				
												S001-002-01			C3				
												S001-002-01			C5				
												S001-002-01			C6				
S001-002-01	6	Confirming stock	R6		Risk of missing the requested delivery date.		*					S001-002-01			C1				
												S001-002-01			C2				
												S001-002-01			C5				
												S001-002-01			C6				
S005-002-01	17	Sales management system	R7		Risk of falsification of order acceptance data.	*		*				S001-002-01			C5				
S005-002-02	2	Outputting shipping forms	R1		Risk of requesting a shipment whose order was not accepted.	*		*				S001-002-02	2	Outputting shipping forms	C1	Shipping instructions are output automatically from the order acceptance data.	IT dependent manual control	As Needed (AfM)	Product Delivery Division
												S001-002-02	3	Picking	C2	Product delivery division must ship the product according to the shipping instructions.	Manual control	As Needed (AfM)	Product Delivery Division
S005-002-02	3	Picking	R2		Risk that the Product division may send a different product or different quantity from what was requested.	*	*	*				S005-002-02	8	Approval	C5	A responsible person in the Product delivery division must confirm the shipping ticket and approve it.	Manual control	As Needed (AfM)	Product Delivery Division
												S005-002-02	9	Delivery receipt check	C6	Sales support management division must check the content of the delivery receipt sent from the client.	Manual control	As Needed (AfM)	Sales Support Management Division
S005-002-02	4	Delivery arrangement	R3		Risk of missing the requested delivery date in the shipping instructions.		*	*				S005-002-02			C2				
												S005-002-02	9	Delivery receipt check	C7	Sales management support division must check the backlog of unfilled orders regularly.	IT dependent manual control		Sales Support Management
S005-002-02	5	Shipment	R4		Risk of breaking or losing the product	*		*				S005-002-02	4	Delivery arrangement	C4	Arrange the delivery with the agent under contract.	Manual control	As Needed	Product Delivery

Document Information | Narratives | RCM

Details for each Excel sheet

A RCM file contains three sheets that are “Document Information”, “Narratives” and “RCM”.

■Document Information sheet

This sheet is an output of document information from the document info dialog box, which serves as a cover page for the narrative document.

Document ID	S001-002-01

Document Information

[Company/Process Information]

Company Name	Sox Corporation Co., Ltd.	
Location	Tokyo	
	ID	Name
Process	S001	Sales process
Sub-process	002	Accepting an offer
Operation	01	Operation of accepting an order

[Operational Process Outline/Operational Process Properties]

Summary of the Operation

Process of accepting an order from the client: Input the order data, check the stock, send a conformation on order and confirm receptation by the client.

Supplemental Information for Major Transactions Involved in the Operation

In order to check the stock, you should confirm the stock data list in the purchase management system.

Remark

The same process is done in Osaka.

Significant Accounts Relevant to the Operation

Sales, Accounts receivable, Bad-debloss

Vouchers and Other Forms of Evidential Documents

Order form, Order acceptance list,Confirmation of order

System Name Relevant to the Operation

Sales managemant system and purchase managemant system

Policies and Procedures for the Operation

Sales Procedures Manual

[Documentation Info/History]

Department/Division	Tokyo		
Person Responsible	XXXXX	Person in Charge	XXXXX
Version	XXXXX	Status	Approved
Documenter	XXXXX	Documentation Date	XX/XX/XXXX
Last Updated by	XXXXX	Last Updated on	XX/XX/XXXX
Last Approved by	XXXXX	Last Approved on	XX/XX/XXXX

“Document Information” for the active operational flow document which is displayed in foreground is prepared in processing multiple SOX+ document output.　All the fields of Document info dialog other than document ID are subject to be loaded during the Batch Loading process.

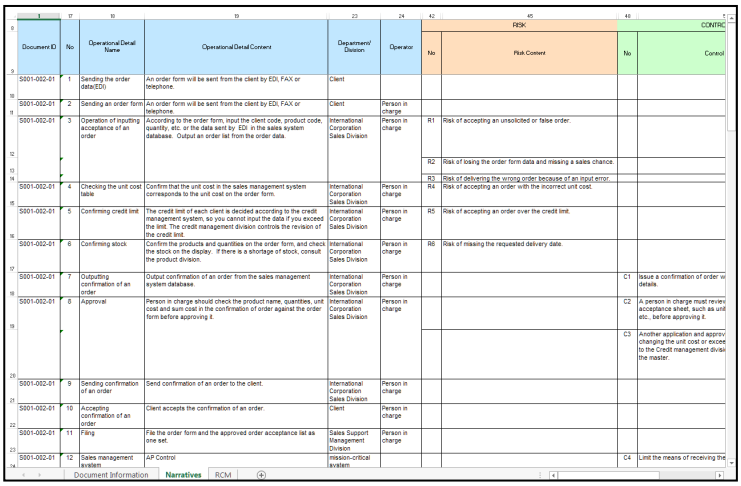
■Narratives

This sheet is an output of operational details.　When this output is created from multiple SOX+ documents, information on the narrative sheet is organized in the following hierarchical order: document IDs > operational detail numbers.

Document ID	No	Operational Detail Name	Operational Detail Content	Department/ Division	Operator
S001-002-01	1	Sending the order data(EDI)	An order form will be sent from the client by EDI, FAX or telephone.	Client	
S001-002-01	2	Sending an order form	An order form will be sent from the client by EDI, FAX or telephone.	Client	Person in charge
S001-002-01	3	Operation of inputting acceptance of an order	According to the order form, input the client code, product code, quantity, etc. or the data sent by EDI in the sales system database. Output an order list from the order data.	International Corporation Sales Division	Person in charge
S001-002-01	4	Checking the unit cost table	Confirm that the unit cost in the sales management system corresponds to the unit cost on the order form.	International Corporation Sales Division	Person in charge
S001-002-01	5	Confirming credit limit	The credit limit of each client is decided according to the credit management system, so you cannot input the data if you exceed the limit. The credit management division controls the revision of the credit limit.	International Corporation Sales Division	Person in charge
S001-002-01	6	Confirming stock	Confirm the products and quantities on the order form, and check the stock on the display. If there is a shortage of stock, consult the product division.	International Corporation Sales Division	Person in charge
S001-002-01	7	Outputting confirmation of an order	Output confirmation of an order from the sales management system database.	International Corporation Sales Division	Person in charge
S001-002-01	8	Approval	Person in charge should check the product name, quantities, unit cost and sum cost in the confirmation of order against the order form before approving it.	International Corporation Sales Division	Person in charge
S001-002-01	9	Sending confirmation of an order	Send confirmation of an order to the client.	International Corporation Sales Division	Person in charge
S001-002-01	10	Accepting confirmation of an order	Client accepts the confirmation of an order.	Client	Person in charge
S001-002-01	11	Filing	File the order form and the approved order acceptance list as one set.	Sales Support Management Division	Person in charge
S001-002-01	12	Sales management	AP Control	mission-critical	

Document Information　Narratives　RCM

Risks and controls that are related to the operational details can be set to be shown at the right end of the narrative document by using SoxPlusAdministratorKit.

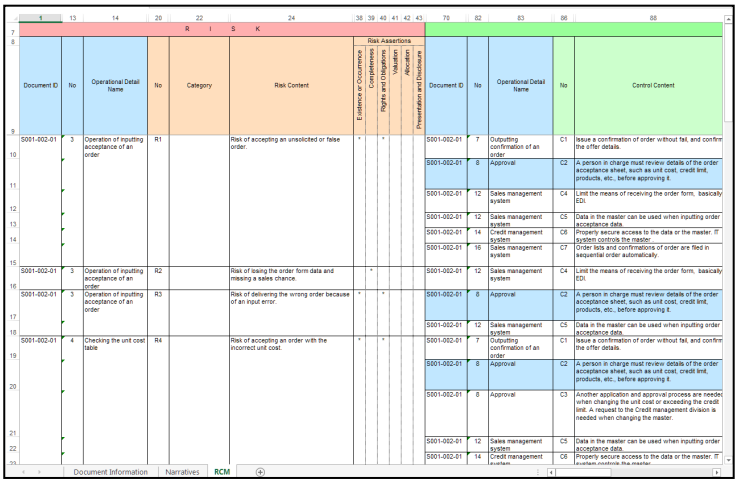


Document ID	No	Operational Detail Name	Operational Detail Content	Department/ Division	Operator	RISK No	RISK Risk Content	CONTROL No	CONTROL Control
S001-002-01	1	Sending the order data(EDI)	An order form will be sent from the client by EDI, FAX or telephone.	Client					
S001-002-01	2	Sending an order form	An order form will be sent from the client by EDI, FAX or telephone.	Client	Person in charge				
S001-002-01	3	Operation of inputting acceptance of an order	According to the order form, input the client code, product code, quantity, etc. or the data sent by EDI in the sales system database. Output an order list from the order data.	International Corporation Sales Division	Person in charge	R1	Risk of accepting an unsolicited or false order.		
						R2	Risk of losing the order form data and missing a sales chance.		
						R3	Risk of delivering the wrong order because of an input error.		
S001-002-01	4	Checking the unit cost table	Confirm that the unit cost in the sales management system corresponds to the unit cost on the order form.	International Corporation Sales Division	Person in charge	R4	Risk of accepting an order with the incorrect unit cost.		
S001-002-01	5	Confirming credit limit	The credit limit of each client is decided according to the credit management system, so you cannot input the data if you exceed the limit. The credit management division controls the revision of the credit limit.	International Corporation Sales Division	Person in charge	R5	Risk of accepting an order over the credit limit.		
S001-002-01	6	Confirming stock	Confirm the products and quantities on the order form, and check the stock on the display. If there is a shortage of stock, consult the product division.	International Corporation Sales Division	Person in charge	R6	Risk of missing the requested delivery date.		
S001-002-01	7	Outputting confirmation of an order	Output confirmation of an order from the sales management system database.	International Corporation Sales Division	Person in charge			C1	Issue a confirmation of order w details.
S001-002-01	8	Approval	Person in charge should check the product name, quantities, unit cost sum cost in the confirmation of order against the order form before approving it.	International Corporation Sales Division	Person in charge			C2	A person in charge must revie acceptance sheet, such as unit etc., before approving it.
								C3	Another application and approv changing the unit cost or exceed to the Credit management divisi the master.
S001-002-01	9	Sending confirmation of an order	Send confirmation of an order to the client.	International Corporation Sales Division	Person in charge				
S001-002-01	10	Accepting confirmation of an order	Client accepts the confirmation of an order.	Client	Person in charge				
S001-002-01	11	Filing	File the order form and the approved order acceptance list as one set.	Sales Support Management Division	Person in charge				
S001-002-01	12	Sales management system	AP Control	mission-critical system.				C4	Limit the means of receiving the

Document Information | Narratives | RCM

■RCM sheet

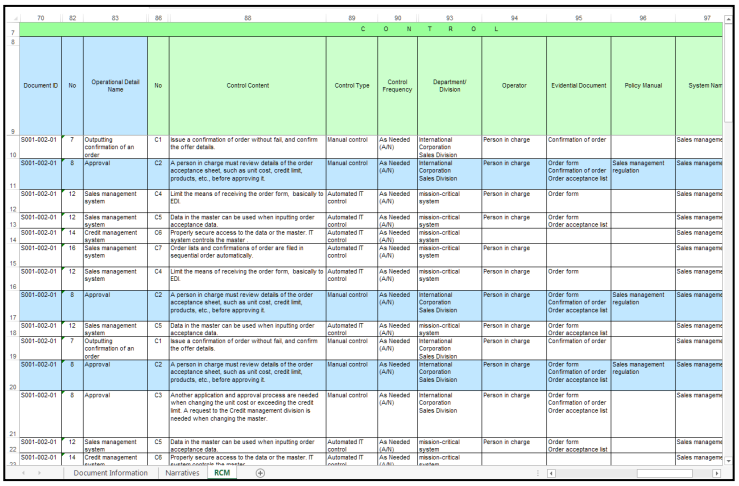
Risk - control relationships i.e. the link between controls and its target risks are shown on this sheet. Risks are listed on the left section of RCM sheet while corresponding controls are listed on the right section of the sheet.



RISK Document ID	No	Operational Detail Name	No	Category	Risk Content	Existence or Occurrence	Completeness	Rights and Obligations	Valuation and Allocation	Presentation and Disclosure	CONTROL Document ID	No	Operational Detail Name	No	Control Content
S001-002-01	3	Operation of inputting acceptance of an order	R1		Risk of accepting an unsolicited or false order.	*		*			S001-002-01	7	Outputting confirmation of an order	C1	Issue a confirmation of order without fail, and confirm the offer details.
											S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.
											S001-002-01	12	Sales management system	C4	Limit the means of receiving the order form, basically EDI.
											S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.
											S001-002-01	14	Credit management system	C6	Properly secure access to the data or the master. IT system controls the master.
											S001-002-01	16	Sales management system	C7	Order lists and confirmations of order are filed in sequential order automatically.
S001-002-01	3	Operation of inputting acceptance of an order	R2		Risk of losing the order form data and missing a sales chance.		*				S001-002-01	12	Sales management system	C4	Limit the means of receiving the order form, basically EDI.
S001-002-01	3	Operation of inputting acceptance of an order	R3		Risk of delivering the wrong order because of an input error.	*		*			S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.
											S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.
S001-002-01	4	Checking the unit cost table	R4		Risk of accepting an order with the incorrect unit cost.	*		*			S001-002-01	7	Outputting confirmation of an order	C1	Issue a confirmation of order without fail, and confirm the offer details.
											S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.
											S001-002-01	8	Approval	C3	Another application and approval process are needed when changing the unit cost or exceeding the credit limit. A request to the Credit management division is needed when changing the master.
											S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.
											S001-002-01	14	Credit management system	C6	Properly secure access to the data or the master. IT

Document Information | Narratives | RCM

Risk section



Document ID	No	Operational Detail Name	No	Control Content	Control Type	Control Frequency	Department/ Division	Operator	Evidential Document	Policy Manual	System Nam
S001-002-01	7	Outputting confirmation of an order	C1	Issue a confirmation of order without fail, and confirm the offer details.	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge	Confirmation of order		Sales managem
S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge	Order form Confirmation of order Order acceptance list	Sales management regulation	Sales managem
S001-002-01	12	Sales management system	C4	Limit the means of receiving the order form, basically to EDI.	Automated IT control	As Needed (A/N)	mission-critical system	Person in charge	Order form		Sales managem
S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.	Automated IT control	As Needed (A/N)	mission-critical system	Person in charge	Order form Order acceptance list		Sales managem
S001-002-01	14	Credit management system	C6	Properly secure access to the data or the master. IT system controls the master.	Automated IT control	As Needed (A/N)	mission-critical system				Sales managem
S001-002-01	16	Sales management system	C7	Order lists and confirmations of order are filed in sequential order automatically.	Automated IT control	As Needed (A/N)	mission-critical system	Person in charge			Sales managem
S001-002-01	12	Sales management system	C4	Limit the means of receiving the order form, basically to EDI.	Automated IT control	As Needed (A/N)	mission-critical system	Person in charge	Order form		Sales managem
S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge	Order form Confirmation of order Order acceptance list	Sales management regulation	Sales managem
S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.	Automated IT control	As Needed (A/N)	mission-critical system	Person in charge	Order form Order acceptance list		Sales managem
S001-002-01	7	Outputting confirmation of an order	C1	Issue a confirmation of order without fail, and confirm the offer details.	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge	Confirmation of order		Sales managem
S001-002-01	8	Approval	C2	A person in charge must review details of the order acceptance sheet, such as unit cost, credit limit, products, etc., before approving it.	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge	Order form Confirmation of order Order acceptance list	Sales management regulation	Sales managem
S001-002-01	8	Approval	C3	Another application and approval process are needed when changing the unit cost or exceeding the credit limit. A request to the Credit management division is needed when changing the master.	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge	Order form Confirmation of order Order acceptance list		Sales managem
S001-002-01	12	Sales management system	C5	Data in the master can be used when inputting order acceptance data.	Automated IT control	As Needed (A/N)	mission-critical system	Person in charge	Order form Order acceptance list		Sales managem
S001-002-01	14	Credit management system	C6	Properly secure access to the data or the master. IT	Automated IT control	As Needed (A/N)	mission-critical system				Sales managem

Document Information | Narratives | RCM

Control section

When "Key Control" is selected at the Control Level in the Control dialog, the row of Control at RCM sheet will be displayed with blue color.

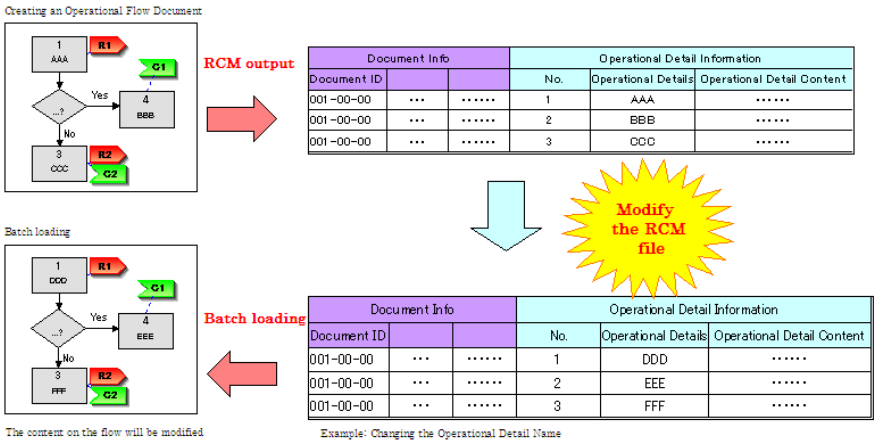
Batch Loading

Contents of each sheet in a RCM file (Document Information, Narratives and RCM) can be loaded to a SOX+ operational flow document.

When editing a RCM file directly, such adjustments can be reflected in a SOX+ operational flow. This allows the flowchart to be consistent to the changes made in the RCM file. Also, the new data edited on the RCM file can be loaded by adding new shapes in the operational flow.

> Note: Please refer to “Details for each Excel sheet” on page 73, 75 (the information on "Load" column) for more details on loadable items and its types.
> Do not add or delete the column of RCM sheet when using Batch Loading function.

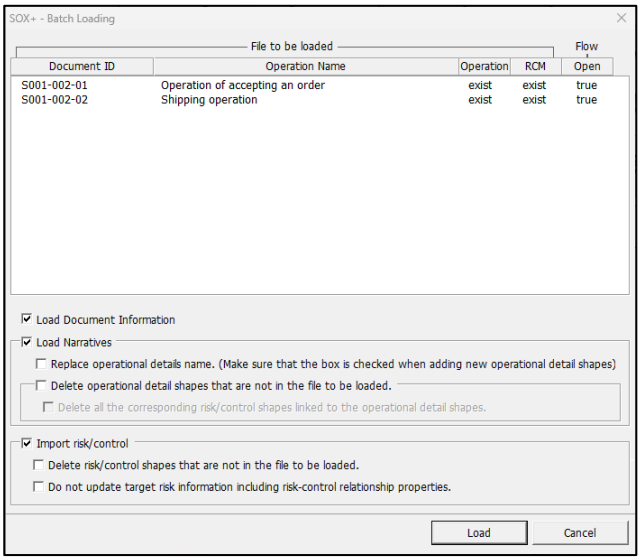
Images of editing SOX+ operational flow document



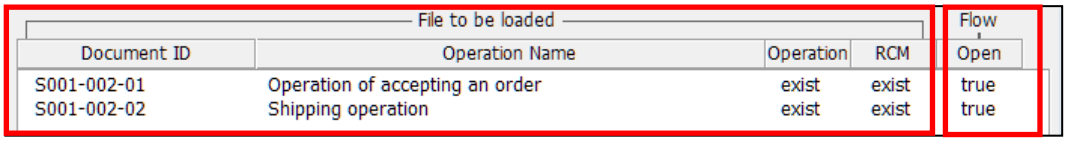
1. Create a SOX+ operational flow document and then output a RCM file.
2. Edit contents of the RCM file. Save the file and close. (Files need to be closed to perform batch loading)
3. Perform batch loading to load the changes made on the RCM sheets back into the SOX+ operational flow document.

Clicking “Batch Loading” command on the SOX+ menu opens the “Select Batch loading files” dialog box that allows users to browse and select a RCM file to be loaded. Select an applicable file and then click “Open”.

SOX+ “Batch Loading” dialog box opens and documents included in the selected RCM file are displayed on the list.



Consistency in the relationships of a RCM file to be loaded and a flow document as its destination must be ensured.

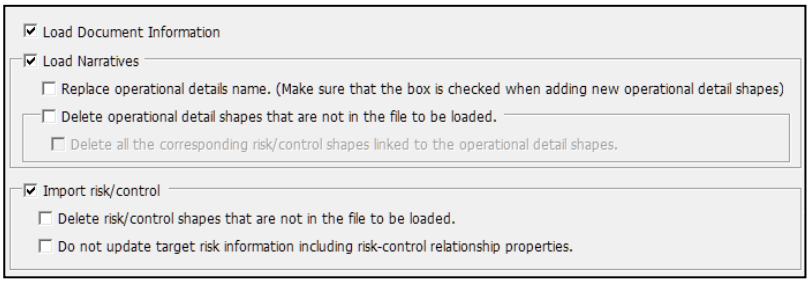


File to be loaded				Flow
Document ID	Operation Name	Operation	RCM	Open
S001-002-01	Operation of accepting an order	exist	exist	true
S001-002-02	Shipping operation	exist	exist	true

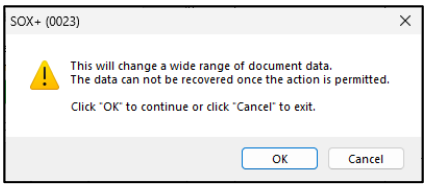
The left part of the dialog box shows document IDs and operation names which are included in the selected RCM file. On the other hand, the right part of the diagram box shows "true" or "false" to indicate whether or not the destination operational flow documents are currently open.

All the destination documents that relate to the information in the RCM file being loaded must be open to perform batch loading. If "false" is shown in the dialog box, please open necessary documents and try again.

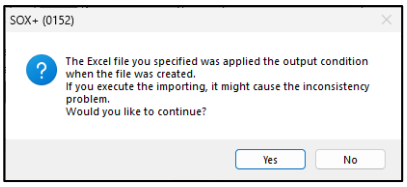
The next step is to select the desired information to load by checking boxes.

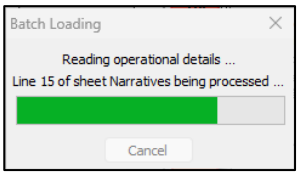


Clicking "Load" button opens a dialog box to confirm user action. Click "OK" to confirm.

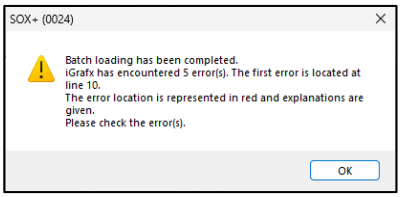


*When loading the RCM file which was applied the output condition, the message dialog appears. To Load the RCM file, click "OK" button.





A dialog box opens to inform users when the process has been successfully completed. Click "OK" in the message dialog. If errors are detected, the following error message dialog appears.

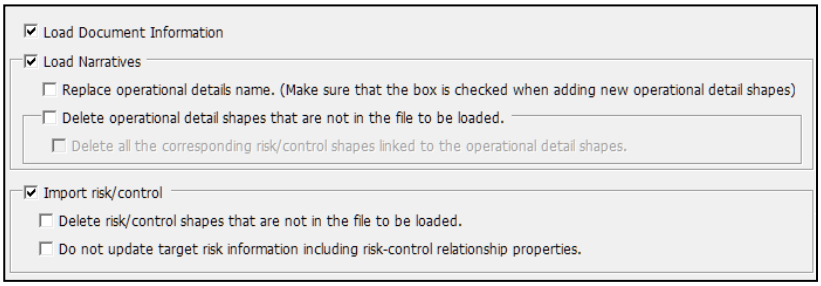


A copy of the loaded RCM file opens and the root causes of the error are shown in color with comments.

- Red – Data that should normally be loaded but failed to load. (Words not in the data list have been selected etc.)
- Yellow – Data that are not necessary but required for this time where existing inconsistency is alerted. (C1 appears three times but the third one is different from other two etc.)
- Blue – Data that are newly loaded.

Options

The following options can be selected for batch loading.



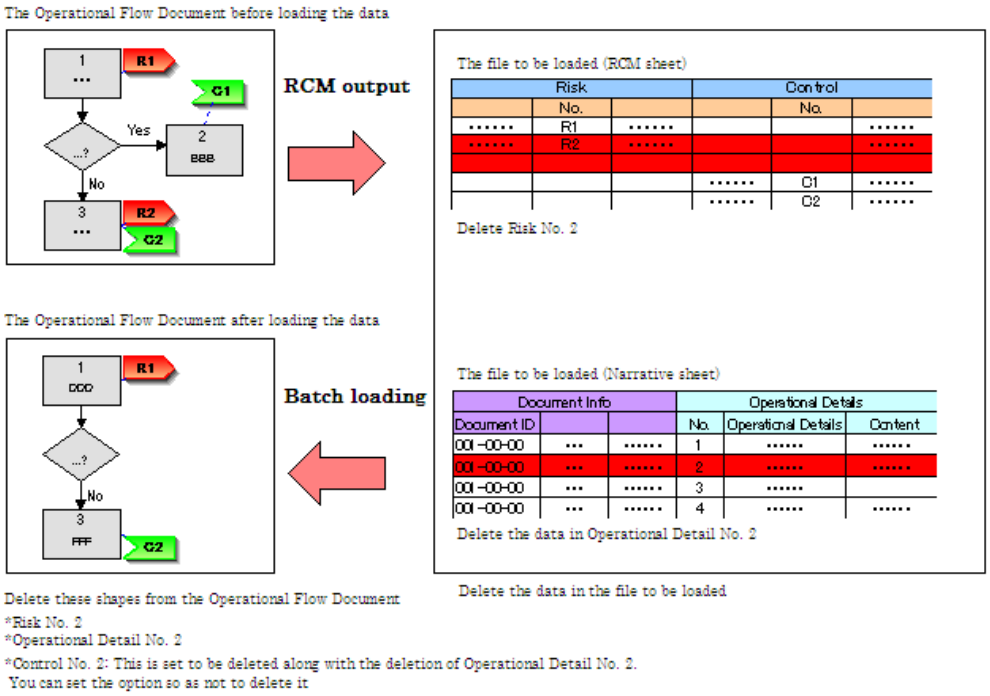
Item	Content
Load Document Information	Loads information in the cover page to the Document Information.
Load Narratives	“Replaces operational detail name. (Make sure that the box is checked when adding new operational detail shapes)” Operational detail name i.e. names labeled on operational detail shapes are also replaced.
	“Delete operational detail shapes that are not in the file to be loaded” Delete operational detail numbers in the SOX+ operational flow documents when the operational detail numbers are not in the narratives to be loaded and exist.
	“Delete all the corresponding risk/control shapes linked to the operational detail shapes.” Delete risk shapes and controls shapes that are connected to operational detail shapes to be deleted.
Import risk/ control	“Delete risk/control shapes that are not in the file to be loaded.” Delete risks and controls in the SOX+ operational flow documents when the risks and controls are not in the RCM sheet to be loaded.
	“Do not update target risk information including risk-control relationship properties.” Information on links made between risks and controls on the RCM sheet are not to be loaded.

These functions to delete data that are not in the RCM file being loaded are set as options to prevent deleting necessary data in error.

Deleting diagram shapes, which are not in the RCM file to be loaded, from the operational flow document

Shapes remain on the flow even after deleting related data in the RCM file being loaded because, by default, flowchart data does not correspond to whether the RCM file data is deleted.

To synchronize the flow data exactly with the RCM file data, click to check the boxes for “Delete operational detail shapes that are not in the file to be loaded” and “Delete risk/control shapes that are not in the file to be loaded” and then perform batch loading.



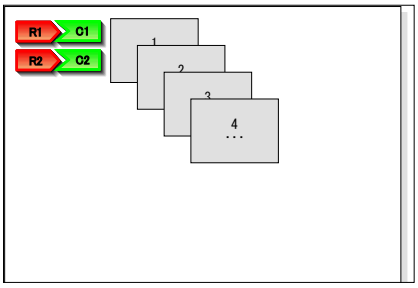
1. Create SOX+ operational flow document and then output RCM file.
2. Edit the RCM file to remove unnecessary data.
   - R2 has been deleted on the RCM sheet.
   - Operational detail No.2 has been deleted on the narrative sheet.
3. Save the RCM file and close.
4. Click to check the boxes for ”Delete XXXX that are not in the file to be loaded” which are explained above and then execute the Load command to perform batch loading.
   - R2 is to be deleted.
   - Operational Detail No.2 is to be deleted.
   - C1 is also to be deleted as the Operational Detail No.2 in which C1 is connected to is deleted.

Risks and controls are also deleted when related operational details are deleted. De-select ”Delete all the corresponding risk/control shapes linked to the operational detail shapes” box to prevent deletion of the risks and controls.

Create shapes that are not originally in the SOX+ operational flow document by editing the RCM file being loaded

Not only to edit or delete the RCM file data for the flow document, new data can be added to the RCM file in order to create shapes on the flow document.

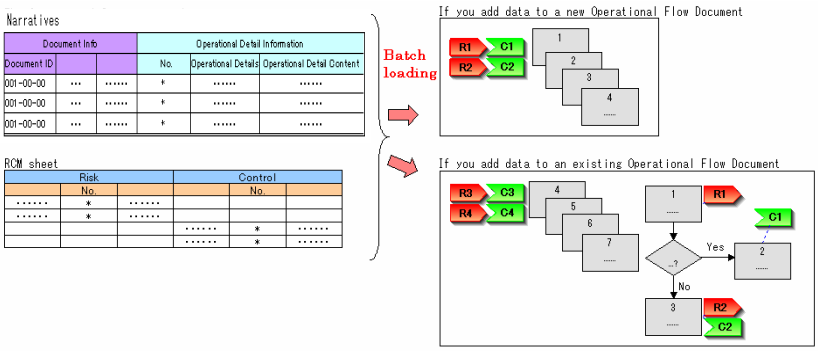
To create new shapes on the flow, click to check the box for “Replace operational detail name” to load the new data. Newly added shapes are placed on the top left side of the operational flow document.



Operational Detail shapes are created from the information on Narratives sheet, and Risk shapes and Control shapes are created from the information on RCM sheet.

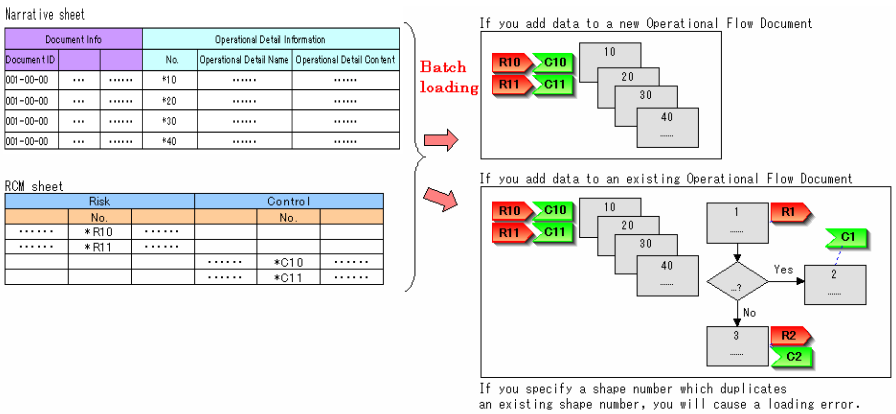
Document IDs and each shape numbers are required for the new data to be added. (Other data fields are optional to complete)

When loading new data, each shape number is entered as an asterisk (*).



When loaded data has asterisks (*) used for operational detail numbers in the RCM file, the flow document automatically allocate continuing sequential numbers after the highest operational detail number used in the flow.　For a new flow where there are no operational details, the number starts from the starting number defined by the user.

When specifying each shape number in the data loading, assign easily identifiable numbers after the asterisks as in the following examples: (*10) for an operational detail number, (*R10) for a risk number and (*C10) for a control number.



When specific numbers are added to the asterisks for shape numbers such as *10, *R10 and *C10, these numbers are allocated to the shapes created on the SOX+ operational flow document. However, data cannot be loaded properly when specifying existing numbers in the destination flow document because these duplicate numbers are detected and classified as an error during batch loading.

Rules for numbering new shapes in the batch loading are as follow:

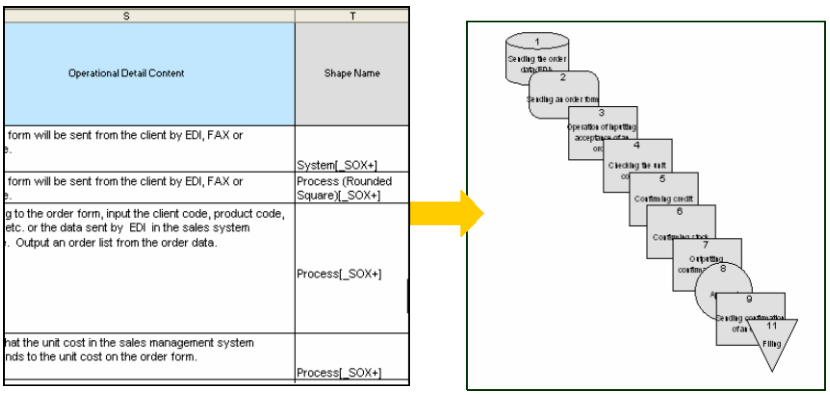
	Allocate numbers automatically	To specify numbers
Operational detail number	*	*1
Risk number		*R1
Control number		*C1

Type of operational detail shapes to be created can be selected.

To select a type of operational detail shapes, enter full names of operational detail shapes into the “T” column (the 20th column) of the shape name field in the narrative sheet. Keep opening the SOX+ palette that contains the same operational detail shapes selected and then proceed to batch loading.

For example, when creating new shapes by using an “internal control documentation” collection which includes the following shapes: “operation_SOX+”, “confirmation_SOX” and “storage_SOX+”.

1. Edit a RCM file being loaded. Enter shape names into the “T” column in the shape name field of the narrative sheet.
2. Save the RCM file and close.
3. Open SOX+ operational flow document which the data to be loaded and display an “internal control documentation” palette.
4. Click to check the box for “Replace operational detail name”. Select a RCM file to be loaded and then proceed to batch loading.
5. When same shape names exist between the shape name filed of the narrative sheet and on “internal control documentation” palette, the creation of new shapes looks for the same shape names on the palette and to capture its shape types.



*Placement of new shapes always begins at the left top corner of a flowchart screen. Although the RCM may have information regarding Swimlane that the new shapes are located, initial placement of these new shapes do not refer to such information.

Data on links between operational details and risks/controls are not supported in the loading process. Such links must be reestablished in organizing a flowchart again.

[Loading to add risks and control]

When a control or a risk corresponds to multiple risks or controls, on the RCM sheet, content that is only in the top cell is to be loaded. For example, C1 links to three target risks as R2, R4 and R5, the control, therefore, is shown in three columns of the RCM sheet, resulting in one column each for a target risk. However, the loading process retrieves content only from the first control i.e. C1 which links to R2.

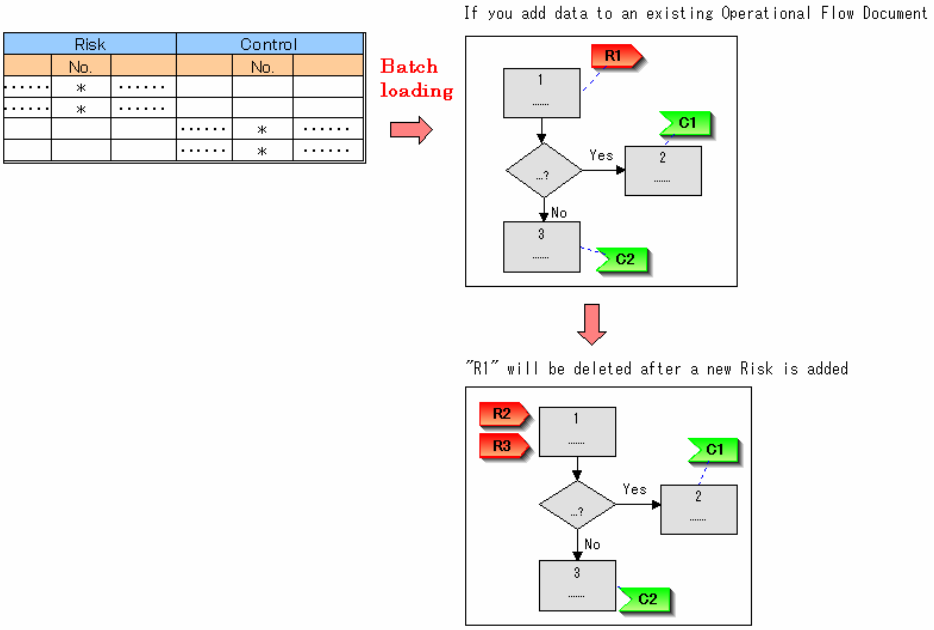
Data on after the second risks or controls are loaded as information for links. That is, a risk and a control being lined up on the same line of RCM are regarded that they are linked. In other words, only a description in the first line needs to be sufficient and the contents for after the 2nd line can be neglected as long as document IDs and shape numbers are provided.

[When delete and new creation are executed at the same time]

New creation is first operated followed by delete function.

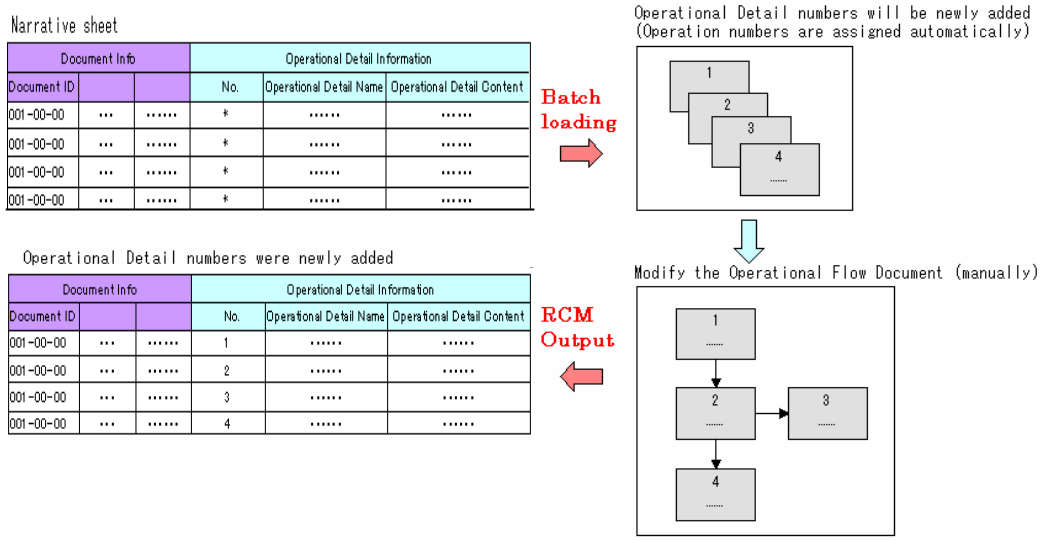
Example: When there are two auto numbering risk shapes indicated with the asterisks (*) on the RCM sheet and there is a risk R1 in the destination flow, the two risks with the asterisks are first created as R2 and R3.

R1 is then deleted form the flow document because it does not exist on the RCM sheet. As a result, only R2 and R3 remain in the flow document.



Creating new operational flow document from narrative sheet

By using batch loading function, the process of creating the operational flow may be chosen in the following order. That is, operational detail list is first created on a narrative sheet of the RCM file. It is then loaded onto the destination flow document to complete the flow diagram by placing each shapes and adding connecter lines.



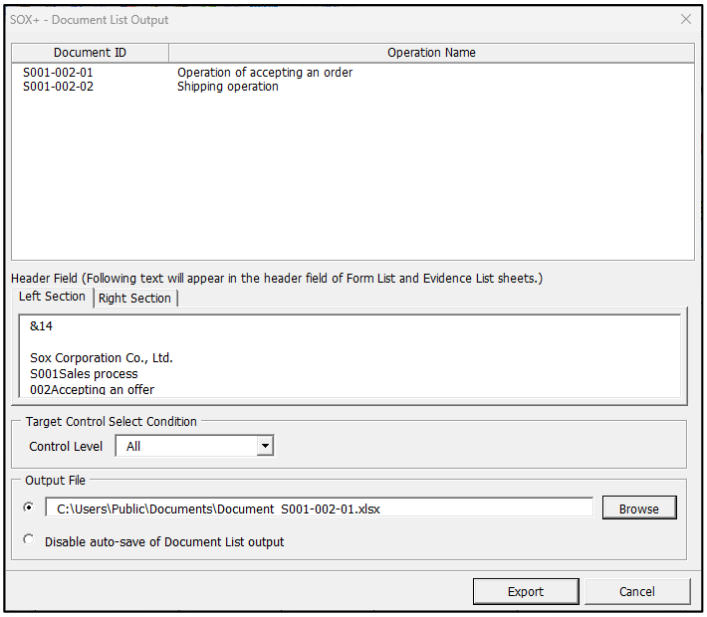
1. In an empty RCM file, enter information on document ID and process name and other relevant data into the Document Info sheet and information on document ID, Operational detail number, operational detail name and content, and shape name into a narrative sheet. Document IDs and operational detail numbers are required fields.
2. Save the RCM file and close.
3. Open an operational flow document that has the same document ID to the RCM file data in order to save a newly created operational flow document with only the completed document ID. If certain shape names on the RCM file are specified, open a palette which the corresponding shapes are listed on.
4. Select the RCM file and execute batch loading. Document Info is loaded into the operational flow document and operational shapes with allocated numbers are also to be placed on the flow diagram.
5. Move each shape to appropriate positions. Establish links by connecter lines and then place risks and controls in the flow.
6. Proceed to output the RCM file.

Document List Output

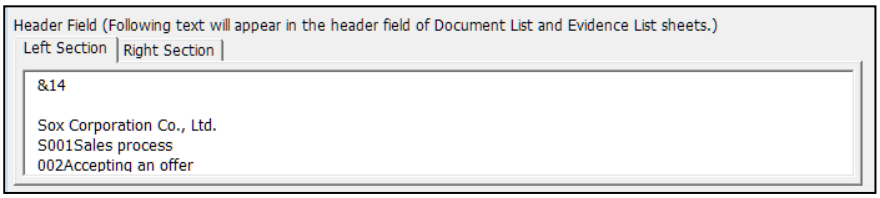
The list of the vouchers and forms used registered by operational detail and the evidential document registered by control is output.

Clicking on the menu opens the “SOX+ Document List Output” dialog box. It shows a list of open SOX+ operational flow documents.

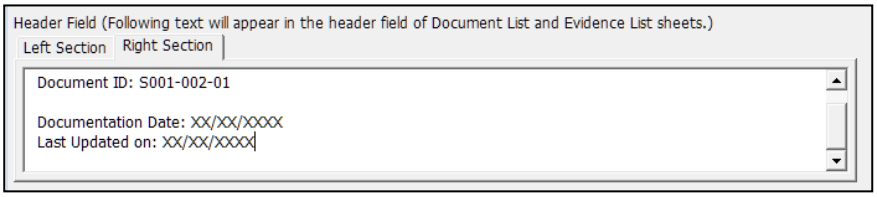
Selecting a document output only the information of the selected document. (Multiple choices allowed)



Header Field Window



[Left Section]



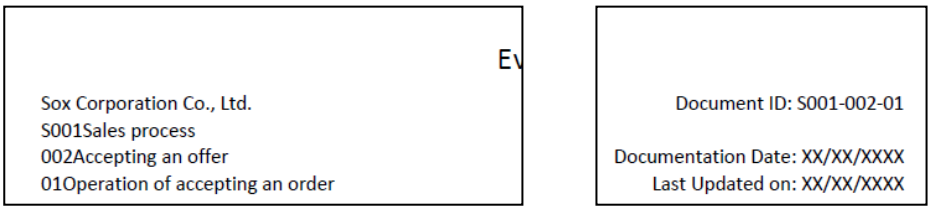
[Right section]

Information in the Header Field window is printed as the header of the Form List sheet and the Evidence List sheet.

The content of the printed header is the content of the Document Information of an active SOX+ operational flow document which is displayed in foreground when the Document List Output is selected. The content of the header in this window can be changed.

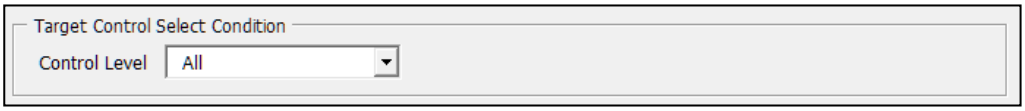
Note: Do not delete the letters “&14” shown in the Header Field window. This information is necessary to transcribe the format to Excel format. In the absence of the letters, an output loses a user customized format and Excel’s default setting is adopted. The letters are not displayed in the printed header fields.

Example: Print preview of Evidence List sheet（Top left & top right section）



This header field can be edited by using the Change Document list format function of AdministratorKit. For more details, please refer to SoxPlusAdministratorKit User Guide.

Target Control Select Condition



The control level can be selected as the select condition of the evidence list.

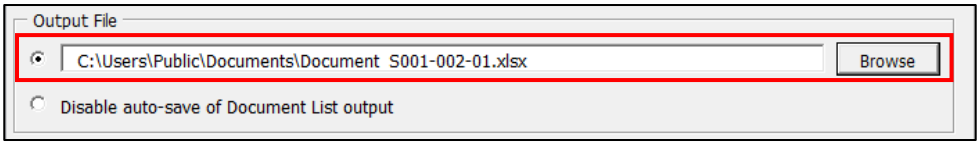
When the Target Control Select Condition is specified, the evidence documents of the controls that match the condition will be output.

To output all controls, select “All” from the list.
When “(Blank)” is specified, controls with no data in the Control Level will be output.

* Information in the Form List will be output regardless of the target control select condition.

Output file

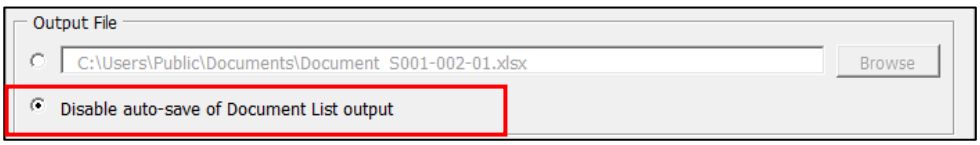
1. Name file and Output



The Excel file output is named after, according to the rules of Document_Document ID, the document ID information of an active operational flow document displayed with iGrafx in the foreground when the “Document List Output” command is selected.

To change a name or a destination of an output file, click “Browse” to select a new destination and type a new name into the input box, and then click “Export.”

2. Output without auto-saving



“DocumentList1” is the default name for the Excel output when selecting “Disable auto-save of Document List output”. The file is opened automatically on the screen after the output process has been completed. However, the file has not been saved during the process as the auto-save is disabled. Therefore, the file needs to be saved with a new file name.

Details for each Excel sheet

A Document List file contains two sheets titled “Form List” and “Evidence List”.
The information in these sheets is not the target of the batch loading.

■Form List sheet

This sheet is an output of the forms registered in the operational details in a list form.
The form used on each line is handled as an individual form name.

Document ID	Vouchers and Other Forms Used	No	Operational Detail Name	Department/ Division	Ope
S001-002-01	Order form or FAX	2	Sending an order form	Client	Person in ch
S001-002-01	Order form	3	Operation of inputting acceptance of an order	International Corporation Sales Division	Person in ch
		4	Checking the unit cost table	International Corporation Sales Division	Person in ch
		5	Confirming credit limit	International Corporation Sales Division	Person in ch
		6	Confirming stock	International Corporation Sales Division	Person in ch
		8	Approval	International Corporation Sales Division	Person in ch
		11	Filing	Sales Support Management Division	Person in ch
S001-002-01	Order acceptance list	3	Operation of inputting acceptance of an order	International Corporation Sales Division	Person in ch
		5	Confirming credit limit	International Corporation Sales Division	Person in ch
		6	Confirming stock	International Corporation Sales Division	Person in ch
		8	Approval	International Corporation Sales Division	Person in ch
		11	Filing	Sales Support Management Division	Person in ch
S001-002-01	Confirmation of order	7	Outputting confirmation of an order	International Corporation Sales Division	Person in ch
		8	Approval	International Corporation	Person in ch

Form List | Evidence List

■Evidence List sheet

This sheet is an output of the evidence documents registered in the control in a list form.
The evidence document on each line is handled as an individual evidence document name.

Document ID	Evidential Document	No	Operational Detail Name	No	Control Type	Control Frequency	Department/ Division	Operator
S001-002-01	Confirmation of order	7	Outputting confirmation of an order	C1	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge
		8	Approval	C2	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge
				C3	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge
S001-002-01	Order form	8	Approval	C2	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge
				C3	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge
		12	Sales management system	C4	Automated IT control	As Needed (A/N)	mission-critical system	Person in charge
				C5	Automated IT control	As Needed (A/N)	mission-critical system	Person in charge
S001-002-01	Order acceptance list	8	Approval	C2	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge
				C3	Manual control	As Needed (A/N)	International Corporation Sales Division	Person in charge
		12	Sales management	C5	Automated IT	As Needed	mission-critical system	Person in charge

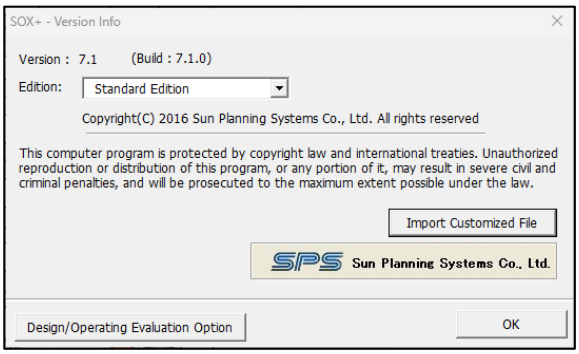
Form List | Evidence List

* When "Key Control" is selected at the Control Level in the Control dialog, the row for Control on the Evidence List sheet will be displayed in blue color.

* When the Control Level is set for each target risk and if at least one Control Level is “Key Control,” the value of the Control Level will be output as the “Key Control.”

SOX+ Version Info

Version info is displayed in a dialog box. Refer to this dialog box when making inquiries to SPS technical support.

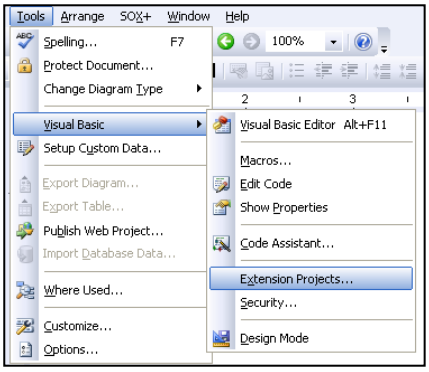


“Import Customized File” function (page 70) is used when importing a customized file created by SoxPlusAdministratorKit.

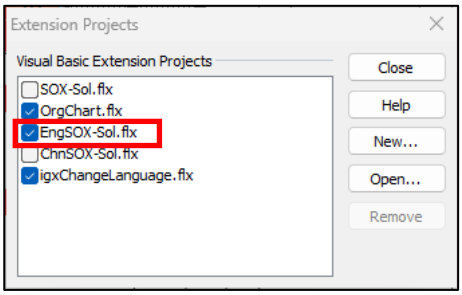
Temporarily Disabling the SOX+ Add-on

iGrafx FlowCharter now has an add-on function to be presented as SOX+ that is to support documentation of operational flows.

This add-on function, called SOX+ function, can be temporarily disabled. Go to the “Tools” menu and then click “Visual Basic” command for a submenu list. Click “Extension Projects”.



The Extension Projects dialog box opens.



Deselect “EngSOX-Sol.flx” to disable the SOX+ function.

Click to check this box to enable the function again.

Note that an error message may appear when placing a SOX+ shape onto the field while the SOX+ function is disabled. (This does not cause any problem.)

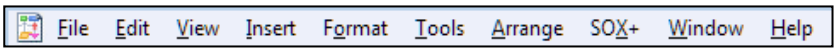
Chapter 3 Editing SOX+ Operational Flow Documents

Please refer to “iGrafx help” and “iGrafx Quick learning guide” for more information related to the functionality of iGrafx FlowCharter. It is stored as Adobe© Acrobat® PDF files on the application CD-ROM.

Understanding User Interface

The look and feel of the user interface is similar to many other Windows applications. Since the user interface is similar to Microsoft Windows, users can quickly begin to work. Some of the elements used most frequently are as follows:

The Menu Bar



Menu items can be selected, such as “File” and “Edit” etc. and a command on a menu from the menu bar can be utilized.

The Standard Toolbar

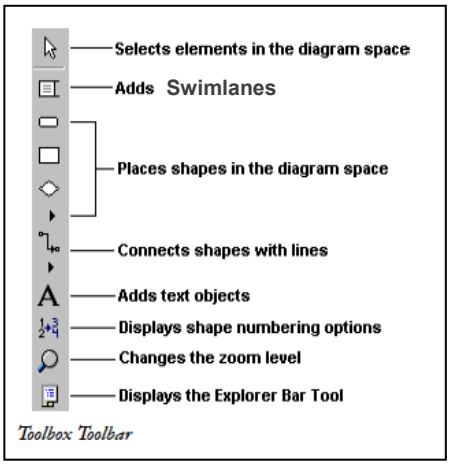
The “Standard” tool bar for operations can be used such as, opening files, printing, copying fonts and viewing diagrams etc.

The Formatting Toolbar

The appearance of text, lines and shapes can be defined using the “Formatting” toolbar.

Toolbox Toolbar

The “Toolbox” toolbar contains tools for selecting placed shapes and lines, adding Swimlanes, placing frequently used shapes and connecting shapes together with lines. Use the “Toolbox” toolbar for managing Swimlanes, placing frequently used shapes in the shape library, customizing lines in the line library, registering text formats, or creating short-cuts for actions such as specifying shape numbers.



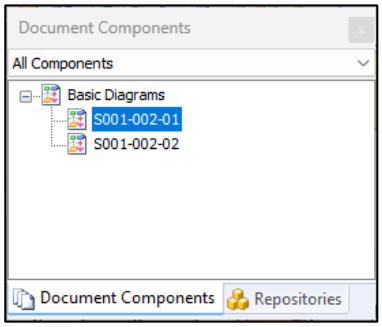
> If the “Toolbox” toolbar is not displayed on the application window, click the “Toolbars” command on the “View” menu, and then select “Toolbox” in the Toolbars dialog box.

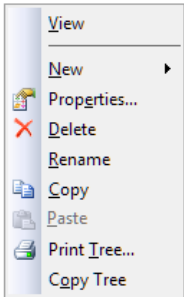
iGrafx Explorer Bar

A specialized tool called the iGrafx “Explorer” bar allows users to organize and view diagram components added to the respective document created.

With the Explorer bar, you can manage and manipulate components, repositories, and diagrams can be managed and manipulated by adding new components. Existing elements can be rearranged, copied, pasted, or deleted.

The Explorer bar is a dockable tool used to resize or move around the application window. It appears on the left side of the application by default setting.





To change the name of a diagram, right-click on the “Explorer“bar, open the context menu, and then select “Rename”.

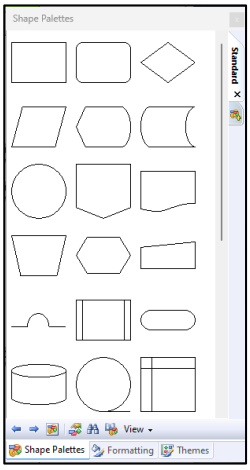
The iGrafx Explorer bar with the Component tab in focus. The other tabs used are for iGrafx PLATFORM management and Cause and Effect diagram.

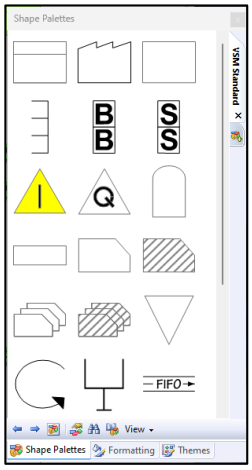
To print out or copy the Explorer tree view, right-click inside the Explorer bar and choose “Print Tree” to send the output to the printer, or choose “Copy Tree” to copy the contents to the clipboard.

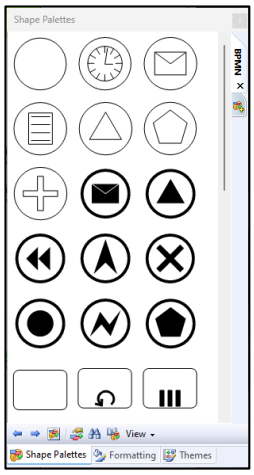
Shape Palettes, Formatting Window

The formatting window is a formatting command center. The format can easily be changed by using the formatting window as a shortcut for many formatting functions, such as filling or changing fonts and line ends.

Users can open a palette containing the shape collections to create an Operational Flow Document. In the shape palettes, various shapes used in writing a process chart are registered. The shape palette is positioned on the right-hand side of the screen for easy access, and the shapes appearing in the shape palettes can be resized by clicking and dragging their corners inwards or outwards.







“Private Media Collections” can be further created and customized in the “Choose Shape Palettes” dialog box.

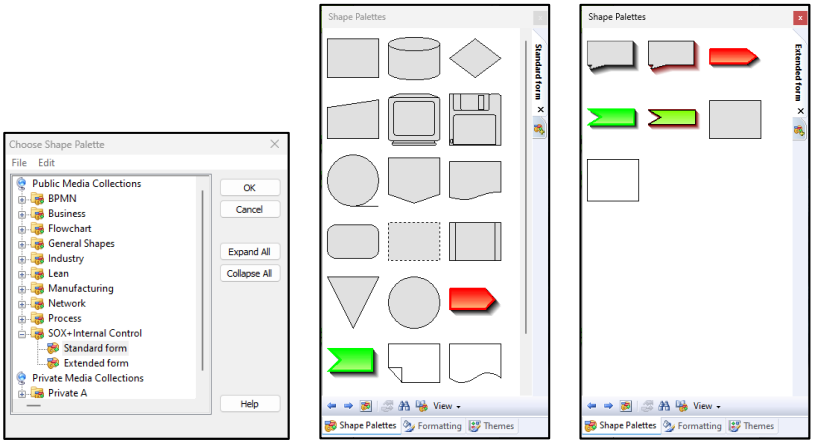
Documents vs. Diagrams

Two concepts, “document” and “diagram” are used in this users guide. These two are different due to the following reasons:

- **Documents are files** —A document is a file that contains diagrams. A file can accommodate multiple diagrams as many as required. Newly created document includes one diagram by default.
- **Diagrams are components of iGrafx** —In diagrams; users can place and connect shapes, and draw graphics. Users may also view, edit, print, and link diagrams to other diagrams in a document with in a sub-process or other files. Collecting and linking multiple diagrams in one document keeps corresponding information in one place.

SOX+ Shapes

Two forms, which include “Standard form” and “Extended form”, are pre-registered as samples of SOX+ shapes in the Public Media Collection.

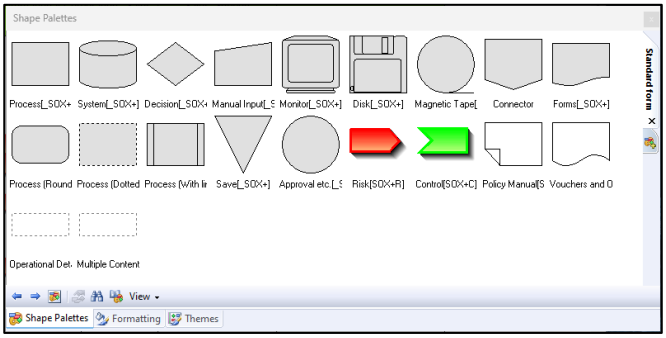


Use pre-registered samples in SOX + Internal Control collections.

The following samples are pre-registered.

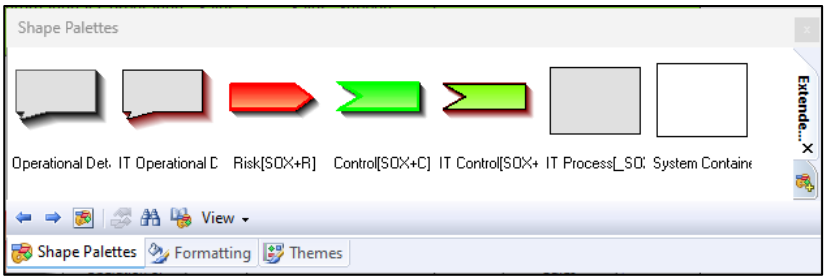
- Standard form – designed for creating the new document from the start.
- Extended form – designed for additional use of operational flow documents created by iGrafx FlowCharter. This format is to add the operational detail using the indicator on the existing operational flow documents.

Use Standard form when creating a new operational flow document with SOX+ Internal Control.



The extended form is designed to add SOX+ shapes to the existing operational flow document created by iGrafx Flow Charter.

The operational detail shape can be used as an indicator when it is added on the existing document. The extended form contains the System Container to help grouping the multiple shapes. It also contains IT operational detail shapes and IT control shapes.

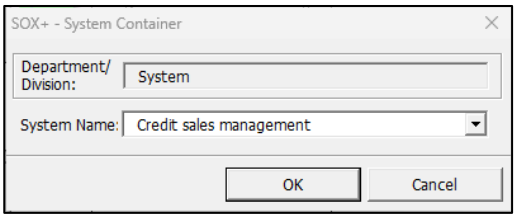


Operational detail shapes, risk shapes and control shapes in the extended form can be linked to shapes that represent operations.

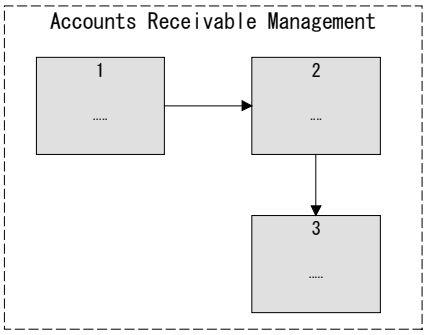
System Container Shapes

System container shapes provide an easy way of grouping operational detail shapes. The system name appears on the upper part of the system container shape, and it serves as a reference to enhance the understanding of the business flow.

To enter the system name, place the shape and double click the system container shape. The system name can be entered directly, or selected using pull-down list.



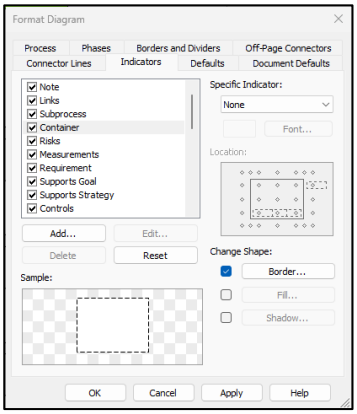
A system container shape can include several diagram shapes.　All shapes included can be moved all at once by moving the container.

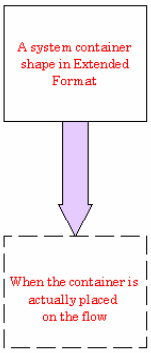


The format setting of System Container shape

Once a system container shape is selected and placed on the flowchart, its format reflects the indicator settings in the Format Diagram dialog box.

The default is set as follows.



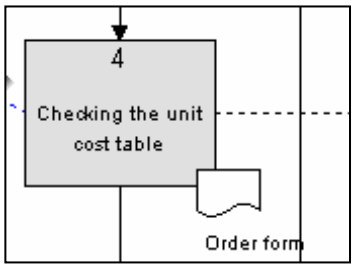


The box is checked for “Border” setting in the Format dialog as shown above. This means when the container shape is placed on the field, it does not represent the appearance of the shape on the palette. To alter the appearance of the container shape placed on the field, change the setting in the Format dialog.

To change the name of the container shapes, edit a part in front of “_SOX+SC” and do not change “_SOX+SC”.

Policy Manual/Vouchers and Other Forms Used

These shapes display descriptions of the Policy Manual and the Vouchers and Other Forms Used entered into the operational detail directly on the flowchart screen.



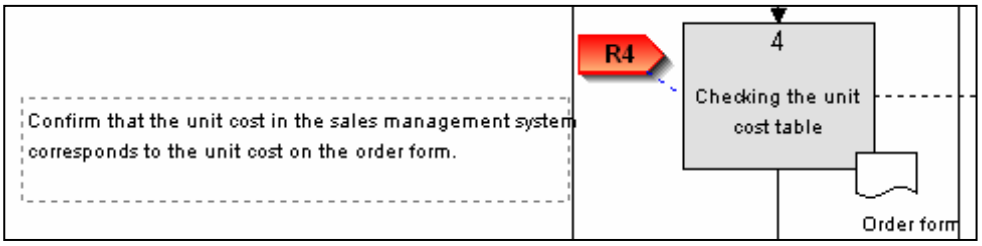
Place the shape in the same way as placing the risk/control shape. Simply connect the shape to the operational detail shape and descriptions appear close to the connected shape.

To edit the content, open the operational detail dialog and change the content.

Operational Detail Content

This shape displays the operational detail content directly on the flowchart screen. Simply connect the shape to the operational detail shape and descriptions appear close to the connected shape.

To edit the content, open the operational detail dialog and change the content.

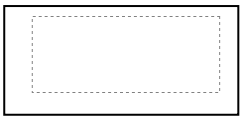


The edited content is displayed when the operational detail dialog is closed.

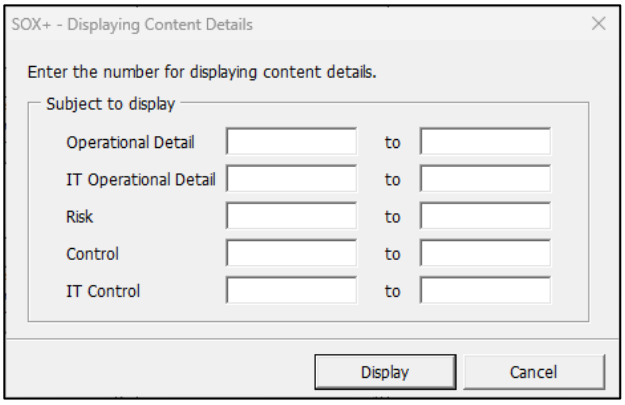
Edit the size and format of the operational detail content shape when needed.

Multiple Content Display

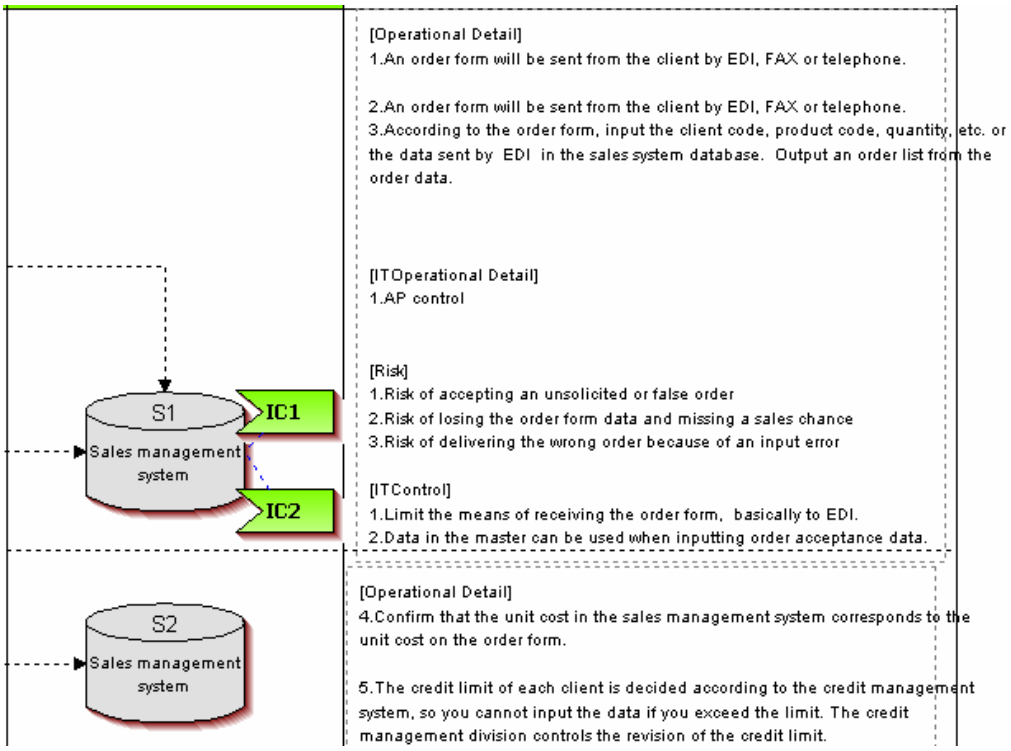
This shape displays multiple contents including operational details, risks and controls directly on the flowchart screen.



It is displayed as the ordinary text box when placed on the flowchart screen.



The Displaying Content Details dialog box appears when placing the shape where appropriate and double click on it. Enter the shape number to display. (Enter 1-999 when displaying all)



All the selected contents are displayed in the multiple content display shape. Adjust the size and replace it to the desired location.

To edit the content, open dialog boxes for each diagram shape and modify the content.

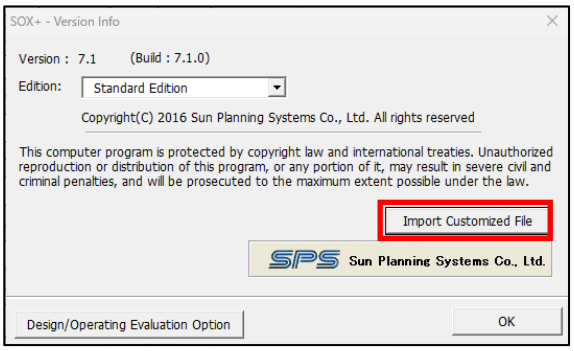
Editing content of each diagram shape does not automatically update the content of multiple content display shape. To reflect the changes, click “Display” button in the Displaying Content Details dialog box.

Chapter 4 Import Function for Customized File

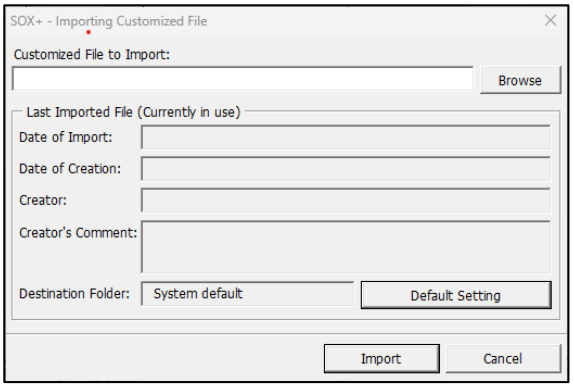
By importing the customized file, the settings of each article for Operational Detail dialog, Risk dialog, and Control dialog, as well as the settings of RCM format can be customized for project's original setting.
This chapter explains methods of importing the customized files created in the SoxPlusAdministratorKit into other computers. To use this function, these customized files must first be distributed to computers, reflecting the changes made by the customized file, via email etc.

Opening the Dialog Box to Import Customized File

To import the customized files, click “SOX+ Version Info” on the SOX + menu and then open “Version Info” dialog.



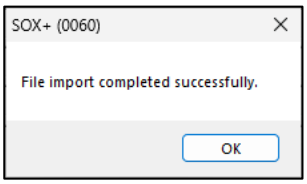
Open the “Importing Customized File” dialog box by clicking on the “Import Customized File” button located at the bottom center of the dialog box.



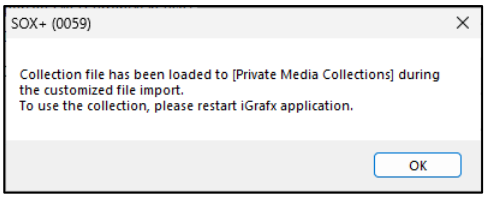
Content	Description
Customized File to Import	Customized files to be imported are selected.
Last Imported File (Currently in use)	Details of the customized files are displayed when there is a file currently in use.
Default Setting	The data currently in use is removed to be default （Destination Folder：System default） Click “Cancel” to remain default.

Click on the “Browse” button to select the received customized file stored in your computer to import into the application.

Once clicking on the “Import” button, it begins to import the file.



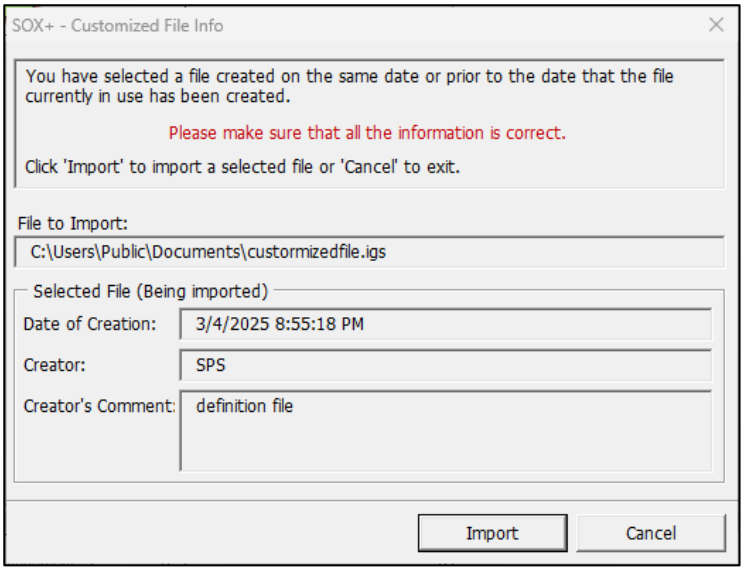
Restart SOX+ application after a new collection is imported.



Confirmation date message

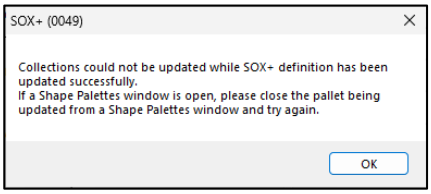
An error message below appears if selecting a file created on the same day or prior to the date that the file currently in use has been created.

If there is no problem, continue the process.



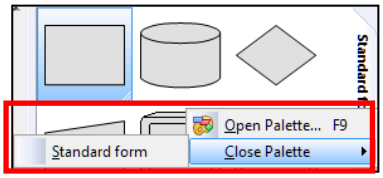
Errors in updating collection

Importing a collection attached to a customized file overwrites an existing collection in the shape palettes when these two collections are in the same name. The error message below appears when a collection to be overwritten is currently in use. That is when a palette of the collection is open.



Settings for SOX+ and RCM template file are successfully imported even when overwriting of collection failed unless other types of errors occur. If update of collection is not necessary, ignore this error.

Otherwise, close all the documents and the palette in the shape palettes window, and try the import process again.



Right-click on the palette name and close the palette from the menu when there is an open palette with a same name or, alternatively, switch it to a palette that does not relate to the collection to be imported.

Retry to import the file after opening the "Importing Customized File" dialog box.　Continue on the process regardless of the confirmation message screen displayed due to the prior completion of the customized file import.

*If the import process fails while all the palettes are closed, under C:¥Program Files might not be allowed to write. Please ask system administrator in case the situation occurs.

Different version of customized files

As a general rule, a customized file in the same version should be created.　The following error message may appear when customized files attempted to import were created in the earlier version: “File could not be imported because the version info does not match. In this case, please ask for the creator of the customized file.

Once the import is complete, close the [SOX+ Version Info] dialog box.

Chapter 5 Appendix

Table for items included in the Narratives sheet

In the table below, a check mark (✓) in a “Display” column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.
The setting can be changed by using SoxPlusAdministratorKit.

Please refer to the "Load" column to see whether the information for the items is subject to be loaded during the batch loading process.

[KEY]: All data will not be loaded unless the data for this item in Narratives sheet is corresponded with the flow.

[-]: The data cannot be loaded.

[T]: The data written in text data will be loaded directly.

[✓]: The data marked with "*" in Excel will be loaded, and a check mark will be displayed on the corresponding article of dialog.

[L]: The data only exist in data list will be loaded.

Column No.		Display	Load	Label	Explanations/Remarks
1	A	✓	KEY	Document ID	Output Document ID from Document Info.
2	B	—	—	Company Name	Output Company Name from Document Info.
3	C	—	—	Location	Output Location from Document Info.
4	D	—	—	ID	Output Process ID from Document Info.
5	E	—	—	Process Name	Output Process Name from Document Info.
6	F	—	—	ID	Output Sub-process ID from Document Info.
7	G	—	—	Sub-process Name	Output Sub-process Name from Document Info.
8	H	—	—	ID	Output Operation ID from Document Info.
9	I	—	—	Operation Name	Output Operation Name from Document Info.
10	J	—	—	Account Title	Output Account Title from Document Info.
11	K	—	—	Policy Manual	Output Policy Manual from Document Info.
12	L	—	—	Vouchers and Other Forms Used	Output Vouchers and Other Forms Used from Document Info.
13	M	—	—	System Name	Output System Name from Document Info.
14	N	—	—	Phase	Output Phase Name which contains Operational Detail Shapes.
15	O	—	—	For sorting operation numbers	Cell used by system(Not editable)
16	P	—	—	Operational Detail Object ID	Cell used by system(Not editable)

Column No.		Display	Load	Label		Explanations/Remarks
17	Q	✓	KEY	No.		Output Operational Detail No.
18	R	✓	T	Operational Detail Name		Output Operational Detail Name
19	S	✓	T	Operational Detail　Content		Output Operational Detail Content
20	T	—	T	Shape Name		Output Operational Detail Shape Name (Referred when newly loaded)
21	U	—	T	Account Title(OperationalDetail)		Output Account Title from Operational Detail
22	V	—	—	Department/Division (Full Expression)		Output Department/Division (Names throughout a hierarchy)
23	W	✓	—	Department/Division		Output Department/Division from Operational Detail （Name only for the bottom hierarchy）
24	X	✓	T	Operator		Output Operator from Operational Detail
25	Y	—	T	Policy Manual		Output Policy Manual from Operational Detail
26	Z	—	T	Vouchers and Other Forms Used		Output Vouchers and Other Forms Used from Operational Detail
27	AA	—	✓	Segregation of Duties	Conservation	Segregation of Duties from Operational Detail: Conservation
28	AB	—	✓		Approval	Segregation of Duties from Operational Detail: Approval
29	AC	—	✓		Record	Segregation of Duties from Operational Detail: Record
30	AD	—	✓		Control	Segregation of Duties from Operational Detail: Control
31	AE	—	✓		Reserve	Segregation of Duties fromOperational Detail: Reserve
32	AF	—	✓		Reserve	Segregation of Duties from Operational Detail: Reserve
33	AG	—	✓		Reserve	Segregation of Duties from Operational Detail: Reserve
34	AH	—	✓		Reserve	Segregation of Duties from Operational Detail: Reserve
35	AI	—	✓		Reserve	Segregation of Duties from Operational Detail: Reserve
36	AJ	—	✓		Reserve	Segregation of Duties from Operational Detail: Reserve
37	AK	—	✓		Reserve	Segregation of Duties from Operational Detail: Reserve
38	AL	—	✓		Reserve	Segregation of Duties from Operational Detail: Reserve
39	AM	—	T	System Name		Output System Name from Operational Detail

Column No.		Display	Load	Label		Explanations/Remarks
40	AN	—	T	Remark		Output Remark from Operational Detail
41	AO	—	—	Risk	Risk ObjectID	Output Risk Object ID of Connected Risk
42	AP	—	—		No	Output the No. of Connected Risk
43	AQ	—	—		Classification No.	Output Classification No. of Connected Risk
44	AR	—	—		Label	Output Label of Connected Risk
45	AS	—	—		Risk Content	Output Risk Content of Connected Risk
46	AT	—	—		Impact	Output Impact of Connected Risk
47	AU	—	—	Control	Control ObjectID	Output Control ObjectID of Connected Control
48	AV	—	—		No	Output the No. of Connected Control
49	AW	—	—		Label	Output Label of Connected Control
50	AX	—	—		Control Content	Output Control Content of Connected Control

From No.41 to 50(AO to AX) in the list above are options that are not to be in the output when it is set as non-display subjects in the template. All the other data are reflected in the output regardless of whether they are set to be displayed or not.

Table for items included in the RCM sheet

In the table below, a check mark (✓) in a “Display” column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.
The setting can be changed by using SoxPlusAdministratorKit.

Please refer to the "Load" column to see whether the information for the items is subject to be loaded during the batch loading process.

[KEY]: All data will not be loaded unless the data for this item in Narratives sheet is corresponded with the flow.

[-]: The data cannot be loaded.

[T]: The data written in text data will be loaded directly.

[✓]: The data marked with "*" in Excel will be loaded, and a check mark will be displayed on the corresponding article of dialog.

[L]: The data only exist in data list will be loaded.

Column No.		Display	Load	Label	Explanations/Remarks
1	A	✓	KEY	Document ID	Output Document ID from Document Info.
2	B	—	—	Company Name	Output Company Name from Document Info.
3	C	—	—	Location	Output Location from Document Info
4	D	—	—	ID	Output Process ID from Document Info.

Column No.		Display	Load	Label		Explanations/Remarks
5	E	—	—	Process Name		Output Process Name from Document Info.
6	F	—	—	ID		Output Sub-Process ID from Document Info.
7	G	—	—	Sub-Process Name		Output Sub-Process Name from Document Info.
8	H	—	—	ID		Output Operation ID from Document Info.
9	I	—	—	Operation Name		Output Operation Name from Document Info.
10	J	—	—	Account Title		Output Account Title from Document Info.
11	K	—	—	Phase		Output phase Name
12	L	—	—	Operational Detail (ObjectID)		Cells used by system（Not editable）
13	M	✓	—	No		Output Operational Detail No. from Operational Detail
14	N	✓	—	Operational Detail Name		Output Operational Detail Name from Operational Detail
15	O	—	—	Account Title (Operational Detail)		Output Account Title from Operational Detail
16	P	—	—	Department/Division (Full Expression)		Output Department/Division (Names throughout a hierarchy)
17	Q	—	—	Department/Division		Output Department/Division
18	R	—	—	For sorting numbers		Cells used by system(Not editable)
19	S	—	—	Risk ObjectID		Cells used by system(Not editable)
20	T	✓	KEY	No		Output Risk No.
21	U	—	T	Classification No.		Output Risk Classification No.
22	V	✓	L	Category		Output Risk Category.
23	W	—	T	Label		Output Label
24	X	✓	T	Risk Content		Output Risk Content
25	Y	—	T	Impact		Output Impact
26	Z	—	✓	Control Objective	Reliability of Reporting	Output [*] when selected

Column No.		Display	Load	Label		Explanations/Remarks
27	AA	—	✓		Effectiveness and Efficiency of Operations	Output [*] when selected
28	AB	—	✓		Compliance with Applicable Laws and Regulations	Output [*] when selected
29	AC	—	✓		Safeguarding of Assets	Output [*] when selected
30	AD	—	✓		Reserve	Reserve
31	AE	—	✓		Reserve	Reserve
32	AF	—	✓		Reserve	Reserve
33	AG	—	L	Risk Level		Output Risk Level
34	AH	—	L	Frequency		Output Frequency
35	AI	—	L	Extent of Impact		Output Extent of Impact
36	AJ	—	L	Estimated Loss		Output Estimated Loss
37	AK	—	T	Remark		Output Remark
38	AL	✓	✓	Risk Assertions	Existence or Occurrence	Output [*] when selected
39	AM	✓	✓		Completeness	Output [*] when selected
40	AN	✓	✓		Rights and Obligations	Output [*] when selected
41	AO	✓	✓		Valuation	Output [*] when selected
42	AP	✓	✓		Allocation	Output [*] when selected
43	AQ	✓	✓		Presentation and Disclosure	Output [*] when selected
44	AR	—	✓		Reserve	Reserve
45	AS	—	✓		Reserve	Reserve
46	AT	—	✓		Reserve	Reserve
47	AU	—	✓		Reserve	Reserve

Column No.		Display	Load	Label		Explanations/Remarks
48	AV	—	✓		Reserve	Reserve
49	AW	—	✓		Reserve	Reserve
50	AX	—	✓		Reserve	Reserve
51	AY	—	✓		Reserve	Reserve
52	AZ	—	—	Target Risk	Document ID	Output Document ID of target risks
53	BA	—	—		Risk's ObjectID	Cells used by system(Not editable)
54	BB	—	—		File Name	Output file names of target risks
55	BC	—	—		Risk No.	Output target risk numbers
56	BD	—	✓	Control Assertions	Existence or Occurrence	Output[*]when selected
57	BE	—	✓		Completeness	Output[*]when selected
58	BF	—	✓		Rights and Obligations	Output[*]when selected
59	BG	—	✓		Valuation	Output[*]when selected
60	BH	—	✓		Allocation	Output[*]when selected
61	BI	—	✓		Presentation and Disclosure	Output[*]when selected
62	BJ	—	✓		Reserve	Reserve
63	BK	—	✓		Reserve	Reserve
64	BL	—	✓		Reserve	Reserve
65	BM	—	✓		Reserve	Reserve
66	BN	—	✓		Reserve	Reserve
67	BO	—	✓		Reserve	Reserve
68	BP	—	✓		Reserve	Reserve
69	BQ	—	✓		Reserve	Reserve
70	BR	✓	KEY	Document ID		Output Document ID from Document Info.
71	BS	—	—	Company Name		Output Company Name from Document Info.

Column No.		Display	Load	Label	Explanations/Remarks
72	BT	—	—	Location	Output Location from Document Info.
73	BU	—	—	ID	Output Process ID from Document Info.
74	BV	—	—	Process Name	Output Process Name from Document Info.
75	BW	—	—	ID	Output Sub-Process ID from Document Info.
76	BX	—	—	Sub-Process Name	Output Sub-Process Name from Document Info.
77	BY	—	—	ID	Output Operation ID from Document Info.
78	BZ	—	—	Operation Name	Output Operation Name from Document Info.
79	CA	—	—	Account Title	Output Account Title from Document Info.
80	CB	—	—	Phase	Output Phase Name.
81	CC	—	—	Operational Detail Object ID	Cell used by system(Not editable)
82	CD	✓	—	No	Output Operational Detail No from Operational Detail
83	CE	✓	—	Operational Detail Name	Output Operational Detail Name from Operational Detail
84	CF	—	—	For Sorting numbers	Cells used by system（Not editable）
85	CG	—	—	Control Object ID	Cells used by system（Not editable）
86	CH	✓	KEY	No	Output Control No.
87	CI	—	T	Label	Output Label
88	CJ	✓	T	Control Content	Output Control Content
89	CK	✓	L	Control Type	Output Control Type
90	CL	✓	L	Control Frequency	Output Control Frequency
91	CM	—	L	Occasional Control Frequency (undisplay)	Output Occasional control frequency
92	CN	—	—	Department/Division (Full Expression)	Output Department/Division from Operational Detail (Names throughout a hierarchy)
93	CO	✓	—	Department/Division	Output Department/Division
94	CP	✓	T	Operator	Output Operator
95	CQ	✓	T	Evidential Document	Output Evidential Document

Column No.		Display	Load	Label		Explanations/Remarks
96	CR	✓	T	Policy Manual		Output Policy Manual
97	CS	✓	T	System Name		Output System Name
98	CT	—	✓	Control Category	Approvals/ Authorizations	Output [*] when selected
99	CU	—	✓		Supervisory Review	Output [*] when selected
100	CV	—	✓		Reconciliation	Output [*] when selected
101	CW	—	✓		Segregation of Duties	Output [*] when selected
102	CX	—	✓		Policies and Procedures	Output [*] when selected
103	CY	—	✓		Key Performance Indicators	Output [*] when selected
104	CZ	—	✓		Error/Anomaly Detection	Output [*] when selected
105	DA	—	✓		Automated Control	Output [*] when selected
106	DB	—	✓		System Access	Output [*] when selected
107	DC	—	✓		Reserve	Reserve
108	DD	—	✓		Reserve	Reserve
109	DE	—	✓		Reserve	Reserve
110	DF	—	✓		Reserve	Reserve
111	DG	—	✓		Reserve	Reserve
112	DH	—	✓		Reserve	Reserve
113	DI	—	✓		Reserve	Reserve
114	DJ	✓	✓	Type	Preventive	Output [*] when selected
115	DK	✓	✓		Detective	Output [*] when selected
116	DL	—	✓		Reserve	Reserve
117	DM	✓	✓	Level	Primary	Output [*] when selected

Column No.		Display	Load	Label		Explanations/Remarks
118	DN	✓	✓		Secondary	Output [*] when selected
119	DO	—	✓		Reserve	Reserve
120	DP	✓	L	Control Level		Output Control Level
121	DQ	—	✓	Control Deficiency		Output [*] when selected
122	DR	—	✓	Type (Target Risk Properties)	Preventive	Output [*] when selected
123	DS	—	✓		Detective	Output [*] when selected
124	DT	—	✓		Reserve	Reserve
125	DU	—	✓	Level (Target Risk Properties)	Primary	Output [*] when selected
126	DV	—	✓		Secondary	Output [*] when selected
127	DW	—	✓		Reserve	Reserve
128	DX	—	L	Control Level (Target Risk Properties)		Output Control Level
129	DY	—	✓	Control Deficiency (Target Risk Properties)		Output [*] when selected
130	DZ	—	✓	Test Details	Method	Output Test Method
131	EA	—	✓		Operator	Output Test Operator
132	EB	—	✓		Cycle	Output Test Cycle
133	EC	—	✓	Remark		Output Remark

Table for items included in the Form List sheet

In the table below, a check mark (✓) in a “Display” column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.
The setting can be changed by using SoxPlusAdministratorKit.

The information on this sheet is not the target of the batch loading.

Column No.		Display	Label	Explanations/Remarks
1	A	✓	Document ID	Output Document ID from Document Info.
2	B	—	Company Name	Output Company Name from Document Info.
3	C	—	Location	Output Location from Document Info.

Column No.		Display	Label		Explanations/Remarks
4	D	—	ID		Output Process ID from Document Info.
5	E	—	Process Name		Output Process Name from Document Info.
6	F	—	ID		Output Sub-Process ID from Document Info.
7	G	—	Sub-Process Name		Output Sub-Process Name from Document Info.
8	H	—	ID		Output Operation ID from Document Info.
9	I	—	Operation Name		Output Operation Name from Document Info.
10	J	—	Account Title		Output Account Title from Document Info.
11	K	—	Phase		Output phase Name
12	L	✓	Vouchers and Other Forms Used		Output Vouchers and Other Forms Used from Operational Detail
13	M	—	For sorting operation numbers		Cell used by system(Not editable)
14	N	—	Operational Detail Object ID		Cell used by system(Not editable)
15	O	✓	No.		Output Operational Detail No.
16	P	✓	Operational Detail Name		Output Operational Detail Name
17	Q	—	Operational Detail Content		Output Operational Detail Content
18	R	—	Account Title (Operational Detail)		Output Account Title from Operational Detail
19	S	—	Department/Division (Full Expression)		Output Department/Division (Names throughout a hierarchy)
20	T	✓	Department/Division		Output Department/Division from Operational Detail （Name only for the bottom hierarchy）
21	U	✓	Operator		Output Operator from Operational Detail
22	V	—	Policy Manual		Output Policy Manual from Operational Detail
23	W	—	Segregation of Duties	Conservation	Output [*] when selected
24	X	—		Approval	Output [*] when selected
25	Y	—		Record	Output [*] when selected
26	Z	—		Control	Output [*] when selected
27	AA	—		Reserve	Reserve

Column No.		Display	Label		Explanations/Remarks
28	AB	—		Reserve	Reserve
29	AC	—		Reserve	Reserve
30	AD	—		Reserve	Reserve
31	AE	—		Reserve	Reserve
32	AF	—		Reserve	Reserve
33	AG	—		Reserve	Reserve
34	AH	—		Reserve	Reserve
35	AI	—	System Name		Output System Name from Operational Detail
36	AJ	—	Remark		Output Remark from Operational Detail

Table for items included in the Evidence List sheet

In the table below, a check mark (✓) in a “Display” column indicates that the item is set to be displayed by default while a hyphen (-) indicates not to be displayed.
The setting can be changed by using SoxPlusAdministratorKit.

The information on this sheet is not the target of the batch loading.

Column No.		Display	Label	Explanations/Remarks
1	A	✓	Document ID	Output Document ID from Document Info.
2	B	—	Company Name	Output Company Name from Document Info.
3	C	—	Location	Output Location from Document Info
4	D	—	ID	Output Process ID from Document Info.
5	E	—	Process Name	Output Process Name from Document Info.
6	F	—	ID	Output Sub-Process ID from Document Info.
7	G	—	Sub-Process Name	Output Sub-Process Name from Document Info.
8	H	—	ID	Output Operation ID from Document Info.
9	I	—	Operation Name	Output Operation Name from Document Info.
10	J	—	Account Title	Output Account Title from Document Info.
11	K	✓	Evidential Document	Output Evidential Document from Control

Column No.		Display	Label		Explanations/Remarks
12	L	—	Phase		Output phase Name
13	M	—	Operational Detail (ObjectID)		Cells used by system（Not editable）
14	N	✓	No		Output Operational Detail No. from Operational Detail
15	O	✓	Operational Detail Name		Output Operational Detail Name from Operational Detail
16	P	—	For sorting numbers		Cells used by system(Not editable)
17	Q	—	Control ObjectID		Cells used by system(Not editable)
18	R	✓	No		Output Control No.
19	S	—	Label		Output Label from Control
20	T	—	Control Content		Output Control Content
21	U	✓	Control Type		Output Control Type
22	V	✓	Control Frequency		Output Control Frequency
23	W	—	Occasional Control Frequency (undisplay)		Output Occasional control frequency
24	X	—	Department/Division (Full Expression)		Output Department/Division from Operational Detail (Names throughout a hierarchy)
25	Y	✓	Department/Division		Output Department/Division
26	Z	✓	Operator		Output Operator from Control
27	AA	—	Policy Manual		Output Policy Manual from Control
28	AB	—	System Name		Output System Name from Control
29	AC	—	Control Category	Approvals/Authorizations	Output [*] when selected
30	AD	—		Supervisory Review	Output [*] when selected
31	AE	—		Reconciliation	Output [*] when selected
32	AF	—		Segregation of Duties	Output [*] when selected
33	AG	—		Policies and Procedures	Output [*] when selected
34	AH	—		Key Performance Indicators	Output [*] when selected

Column No.		Display	Label		Explanations/Remarks
35	AI	—		Error/Anomaly Detection	Output [*] when selected
36	AJ	—		Automated Control	Output [*] when selected
37	AK	—		System Access	Output [*] when selected
38	AL	—		Reserve	Reserve
39	AM	—		Reserve	Reserve
40	AN	—		Reserve	Reserve
41	AO	—		Reserve	Reserve
42	AP	—		Reserve	Reserve
43	AQ	—		Reserve	Reserve
44	AR	—		Reserve	Reserve
45	AS	✓	Control Level		Output Control Level
46	AT	—	Test Details	Method	Output Test Method from Control
47	AU	—		Operator	Output Test Operator from Control
48	AV	—		Cycle	Output Test Cycle from Control
49	AW	—	Remark		Output Remark from Control

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