

Sub Process ID	Risk Description	Critical Reports and significant Spread Sheets	Key and Non Key Controls		
			Number	Frequency	Control Description
01_FSCP_01	Not all required journal entries are posted. Inaccurate or improper journal entries are posted. Balance sheet and P/L accounts are not reconciled and/or analyzed. Account reconciliations are not reviewed. Necessary accruals are not identified and recorded.	SAP FI Income Statement, short Version	0101	Monthly	Each month the HeadFin performs an analytical review of the income statement by comparing all prior and current month account balances. He identifies and investigates significant fluctuations, which includes commenting on significant discrepancies. Furthermore, he compares the numbers with the Budget, Forecast and prior periods. The HeadFin documents that he investigated and signs off on the SAP FI Income Statement.
01_FSCP_01	Not all required journal entries are posted. Inaccurate or improper journal entries are posted. Balance sheet and P/L accounts are not reconciled and/or analyzed. Account reconciliations are not reviewed. Necessary accruals are not identified and recorded.	PECL Period End Closing Check List, "Ablauf Monatsabschluss"	0102	Monthly	On a monthly basis, before the period is closed in the SAP FI accounting system, the HeadFin reviews reconciliations prepared by the AccClks/ConClks. The review entails: <ul style="list-style-type: none"> <li>• Agreeing the reconciliation to the G/L and other supporting documents</li> <li>• Agreeing sub ledger totals to respective G/L accounts</li> <li>• Agreeing intercompany accounts</li> </ul> review and approve manual entries The reviews are evidenced by signatures on the PECL.
01_FSCP_01	Not all required journal entries are posted. Inaccurate or improper journal entries are posted. Balance sheet and P/L accounts are not reconciled and/or analyzed. Account reconciliations are not reviewed. Necessary accruals are not identified and recorded.	PECL Period End Closing Check List, "Ablauf Monatsabschluss"	0103	Monthly	On a monthly basis AccClk1 (balance sheet) and ConClk2 (P & L) review and reconcile the DET-Balance Sheet with the general ledger and the balance list. The control is evidenced with the signatures on the PECL.