mca
AUDIT · TAX · ADVISORY

furthering aspirations

Your financial statements are only as reliable as the systems behind them.

Why ERP Assurance has become the new frontier of enterprise trust.

THE SHIFT

The CFO's reality has changed.

Today's financial numbers are not written into ledgers — **they are computed, posted, reconciled, and reported by systems.**

Workflows. Interfaces. Configurations. Automated approvals. Every transaction now passes through a chain of digital controls — long before it ever reaches a finance team.

77%

OF THE WORLD'S TRANSACTION REVENUE flows through ERP platforms — computed, posted and reported by systems, not people.

Source: SAP Investor Relations

If a control fails silently inside your system – would you even know?

Most organisations would not. Because the risk inside modern enterprises is no longer human error — it is invisible, embedded, and automated.

THE GAP

Traditional audit was built for ledgers.

Modern enterprises run on logic.

Assurance now has to look where finance teams can't — into the configuration layer, the integration layer, and the automation layer of the enterprise.

01 **CONFIGURATIONS**

Posting rules, tax engines, approval matrices — quietly governing every entry.

02 **INTERFACES**

Data moving between ERPs, banks, payroll, and reporting — often unmonitored.

03 **AUTOMATED APPROVALS**

Workflow logic replacing human review — sometimes invisible to auditors.

04 **SYSTEM-GENERATED REPORTS**

Reports auditors rely on — built on parameters that change without trace.

THE BUSINESS RISK

When systems fail silently, financial reporting bleeds.

01 **Material misstatements:**
Errors that survive every manual review because no one questions the system.

02 **ICFR / SOX deficiencies:**
Automated controls that look compliant on paper — and fail under inspection.

03 **Unauthorized access & SoD violations:**
Privileged users with the ability to initiate, approve, and conceal.

04 **Untracked configuration changes:**
Logic changes in production with no record, no review, no rollback.

05 **Data integrity & interface breaks:**
Numbers that drift quietly between systems and end up on the financials.

PCAOB inspection data underlines the risk: ICFR-related deficiencies feature in ~39% of inspected audits — with ITGC failures a frequent root cause.

THE MCA APPROACH

Assurance reimagined: across People, Processes, and Platforms.

A risk-based, framework-driven assurance model — designed for technology-enabled financial reporting.

1 PEOPLE

Access Governance

Who can do what, when, and with what oversight — across every critical system.

2 PROCESS

Automated Controls

Every workflow, approval, and exception path tested for design and operating integrity.

3 PLATFORM

ERP & Systems Reliability

Configurations, interfaces, change management, and reports — independently validated.

THE METHODOLOGY

Built on globally trusted frameworks.

Our assurance methodology integrates the standards your auditors, regulators, and boards already recognise — adapted for your enterprise context.

COBIT
Governance & control objectives over IT

COSO
Internal control over financial reporting

ISO 27001
Information security management

NIST
Cybersecurity & risk frameworks

ITIL
IT service & change management

SOC 1 & 2
Service organization assurance

SOX-aligned
ICFR over technology-enabled processes

ISACA
IT audit & assurance principles

Aligned with risk-based assurance — calibrated to your industry, your systems, and your auditor's expectations.

THE CAPABILITIES

Where we deliver confidence.

A full-stack technology assurance capability — from access to architecture.

01 ERP ASSURANCE

02 IT GENERAL CONTROLS (ITGC)

03 AUTOMATED CONTROLS ASSURANCE

04 ACCESS GOVERNANCE REVIEWS

05 CHANGE MANAGEMENT REVIEWS

06 INTERFACE & INTEGRATION REVIEWS

07 SYSTEM-GENERATED REPORT VALIDATION

08 ICFR-ALIGNED TECHNOLOGY ASSURANCE

THE OUTCOME

From risk visibility *to digital trust.*

What changes when assurance moves into your systems.

Control environment maturity

An assurance posture that scales with your digital footprint.

Audit-ready by design

Statutory and internal auditors find what they need — first time.

Board & regulator confidence

Documented evidence over automated processes, end-to-end.

ERP reliability you can defend

Independent validation of the systems your financials depend on.

LET'S BUILD DIGITAL TRUST — TOGETHER.

A trusted partner for ERP Assurance, Automated Controls Assurance, and Technology Risk Governance.
Helping CFOs, Internal Audit, Statutory Auditors, and Risk & Compliance functions gain confidence over the systems that run their financials.

FOR A WORKING SESSION
CONTACT US AT

mcagrc@mcagulf.com   mcafam@mcagulf.com