

Oracle ERP Controls Self-Assessment Worksheet

This one-page worksheet is designed for Oracle IT-ERP leaders, Internal Audit, and SOX Managers to assess where current Oracle-centric controls are strong, where they are hard to prove, and where an independent governance layer may help.

HOW TO USE IT

Rate each question from 1 to 5 based on the scale provided.

Add short notes for gaps, friction points, or follow-up actions in the designated column.

- 1 = Not in place / highly manual
- 2 = Limited / inconsistent
- 3 = Partially established
- 4 = Strong but not complete
- 5 = Fully established / audit-ready

#	Assessment Questions	Rating (1-5)	Notes
1	Are Oracle-native tools the primary source of SoD and access to evidence, and if so, can the team still demonstrate independence clearly?		
2	Are SoD and access reviews continuous enough to reflect ongoing Oracle changes, or are they mainly driven by audit timing?		
3	Do controls cover Oracle plus key connected applications such as Coupa, Salesforce, ServiceNow, or Kyriba, rather than Oracle alone?		
4	Can the team show evidence of Oracle controls that is generated and stored outside the Oracle runtime?		
5	Can IT-ERP, Internal Audit, and SOX explain how controls operated across the full review period, not just at point-in-time checkpoints?		
6	Is elevated Oracle access actively monitored and tied to mitigating controls, not just approved and documented?		
7	Can the organization show whether the identified Oracle access or SoD risk actually materialized during the period?		

#	Assessment Questions	Rating (1–5)	Notes
8	Are Oracle control processes unified and repeatable, rather than dependent on spreadsheets, email trails, and manual reconciliation?		
9	Do Oracle IT-ERP, Internal Audit, and SOX share a common view of current maturity and the target state?		

SCORING GUIDE

36–45: Strong foundation. The control model likely supports a more advanced discussion about architecture, evidence quality, and continuous assurance.

26–35: Mixed maturity. Good practices are in place, but some areas may still rely on manual work, point-in-time evidence, or fragmented coverage.

9–25: Improvement opportunity. The team may be doing the right work operationally, but the current control model may be hard to defend consistently with auditors and stakeholders.

DISCUSSION PROMPTS

- Where do IT-ERP, Internal Audit, and SOX give different scores to the same question?
- Which answers create the most audit friction today?
- Which gaps are operational gaps, and which are evidence or independence gaps?
- Where would an independent, policy-based governance layer reduce manual effort or make assurance easier to explain?

SUGGESTED NEXT STEP

If this worksheet surfaces gaps in independence, coverage, or manual effort, your next move is to anchor the solution in a concrete model. Use [Inside the SafePaaS + Oracle ERP Architecture: Security Context and Data Flows](#) to see how an independent layer actually fits alongside Oracle, and [The Cost of Oracle ERP Control Gaps — and the ROI of Independent Monitoring](#) to quantify why changing the model is worth it for your organization.