

FUTUROOT

Baramati Agro: From Process Assessment to Continuous Assurance

FUTUROOT | Continuous Controls Monitoring Case Study



The Challenge

BAL, a ₹5,000+ crore agro-industrial company, was preparing for S/4HANA migration. IBM's traditional assessment delivered maturity scores but not specifics. FUTUROOT was engaged for a fact-driven analysis of P2P processes - with an audit lens applied from the outset.

The Solution: 100% Transaction Intelligence in 6 Weeks At a Glance

Co-created with BAL's audit team, FUTUROOT's 150+ KPIs strong Continuous Controls Monitoring Package is now reshaping both Internal Audit Teams' and Specialist Audit Firm's essential continuous monitoring infrastructure worldwide.

IMMEDIATE QUICK WINS	KEY FINDINGS AND METRICS	BUSINESS IMPACT
Process & Risk Diagnostics (PulseP2P)	238K transactions analyzed (100% coverage) - Surfaced 15,409 process variants ~15% SoD violation opportunities (transaction level evidence - specific users/BU's). 53% of invoice clearances concentrated in 1 cluster (creating 46-day bottleneck + fraud risk). 38.62% late delivery rate traced to specific mills (accountable for 14,000+ late deliveries).	Transaction-level precision provided precise audit evidence. Tool extended to O2C, Inventory, and Manufacturing.
Continuous Controls Monitoring (Ongoing)	150+ cross-dimensional KPIs requiring integrated master and process data. 7 Control Themes: PR/PO/GRN/Invoice Integrity; Vendor Master & MSME; Financial Integrity & Tax; Inventory/Quality/Consumption; Rate/Price/Trend Analytics; Logistics/Freight; Internal Audit Behavioural Analysis.	Puts the configurable control universe directly in the audit team's hands. Auditors can define, tune, and scale controls independently, removing IT change cycles and analyst dependency.
Master Data Governance (Data Intelligence)	66% reduction in material master records, shrinking database from 80,000 to 27,000 mitigating fraud risk. - Automated de-duplication	Acted as a pre-migration control at scale, eliminating 15+ years of ghost records and preventing fraudulent data from entering S/4HANA.
Control Tower – QX (proposed)	- Continuous SoD monitoring and real-time alerts via Exception Explorer. - Supplier performance and dynamic process conformance tracked across P2P, O2C & Inventory. - Quarterly execution cycle: Insight → Recommendation → Corrective Action → Review → Adapt → Reiterate.	Goal is to embed as a permanent audit operating system to shift the organization from periodic, sample-based testing to always-on, 100% population coverage, delivering board-ready intelligence.

"FUTUROOT provided precision: which of the 15K+ variants to standardise, which supplier mills to address for late deliveries, and which business units to prioritise for control strengthening. All traceable to specific transactions. It helped us concentrate the areas where the risk mitigation opportunities lie."



FUTUROOT's positioning against the audit technology landscape:

	TRADITIONAL AUDIT	BIG 4 PLATFORMS	FUTUROOT CCM
Transaction Coverage	5% sampling	Partial	100% population
Data Foundation	Manual Extracts	Cross-SaaS	ERP-native
Audit Cycle	Periodic	Weeks	Continuous
AI Transparency	None	Black-box	Auditor-configured thresholds

About Baramati Agro Ltd

Diversified agro-industrial company spanning animal feed, dairy, poultry and food processing across India's agricultural value chain.

About FUTUROOT CCM

AI-powered Continuous Controls Monitoring platform — 100% population coverage, configurable control universe, AI Co-Pilot, and real-time Exception Explorer. Purpose-built for enterprise Internal Audit Teams & Specialist Audit Firms.

About Percipere

Business transformation partner with 100+ ERP implementations across 30+ countries. SAP Gold Partner. FUTUROOT was born from Percipere's implementations.