4. Process Model

This section provides the hierarchical view of business processes within the organisation. It begins at the highest level which shows all the processes existing for the Anya Lifecycle enterprise. Processes existing at this level are very coarse grained and aptly named Enterprise processes. The hierarchy continues to be decomposed as this section drills down to the lowest level of detail for Anya Lifecycle business processes which is called the Activity level. This drilldown is done to provide context for the particular procedure documented by the activity model. The activity model is the main focus of this document.

4.1. Enterprise Process Model

The Enterprise Process model below addresses all processes that exist enterprise-wide and therefore provides a perspective of the scope and boundaries of the organisation. The aim of the model at this level is to provide context to the Organisation’s selected operating model. The particular process indicated with a red square is drilled down in the next paragraph.
Compliance and Risk Mitigation

Sarbanes-Oxley
Sarbanes-Oxley as an American Legislation defines that companies who are listed or preparing to list on any American Stock Exchange conform to the precepts of the Act. In this instance, as a South African registered company, the legal precepts governing companies in South Africa are equally to be represented in our company along with any legal statutes or frameworks in countries with which we do business. South Africa was in the unique position of having developed King before SOX and the stringency of South African audit firms to comply with such governance as King III meant that South African institutions were less affected by a change to SOX complicity because King III is more definitively prescriptive than the broad based terminology of SOX. There is a case to apply King III to the rules as laid out by the SEC and not necessarily King III to SOX, due to the SEC being named within SOX law and their summation of what constitutes necessities for some of the sections within the SOX law.

Control is IT relevant to both financial reporting and disclosure requirements of Sarbanes-Oxley. Competency in all five layers of COSO’s framework is necessary to achieve an integrated control program.

<table>
<thead>
<tr>
<th>CONTROL ENVIRONMENT</th>
<th>Set and maintain governance framework</th>
<th>Ensure value optimisation</th>
<th>Ensure risk optimisation</th>
<th>Ensure resource optimisation</th>
<th>Ensure stakeholder transparency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Demonstrates commitment to integrity and ethical values</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Exercises oversight responsibility</td>
<td>X</td>
<td>X</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>3. Establishes structure, authority, and responsibility</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Demonstrates commitment to competence</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5. Enforces accountability</td>
<td>X</td>
<td>X</td>
<td></td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

**RISK ASSESSMENT**

- 6. Specifies suitable objectives : X  X  X  X  X
Who are they?
Intellectual Property

Want thinking people able to adapt, not automatons
CHAOOS

PLANNING

ORDER
“Time waste differs from material waste in that there can be no salvage. The easiest of all wastes, and the hardest to correct, is this waste of time, because wasted time does not litter the floor like wasted material.” – Henry Ford.
Physician, heal thyself

Cura te ipsum

'Ιατρέ, θεράπευσον σεαυτόν
Management!

The True Power