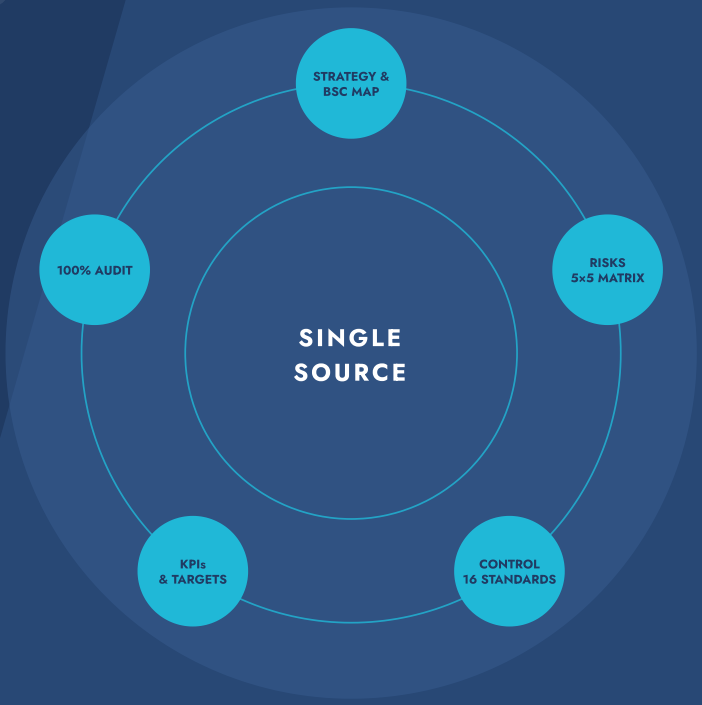
MOBIUS
THE RISK MANAGEMENT COMPANY



GOVERNANCE · STRATEGY · INTERNAL MANAGERIAL CONTROL

MOBIUS Smart SCIM BSC / GRC

Balanced Scorecard, Internal Managerial Control and Risk Management

An integrated IT solution for defining and executing strategy, monitoring key performance indicators (KPIs), and managing risks, procedures and compliance with OSGG no. 600/2018 and ISO standards.

OSGG 600/2018 (16 standards) · Balanced Scorecard (BSC) · ISO 31000 risks · ISO 9001 · 14001 · 45001 · 27001 · GEO 109/2011 governance

MOBIUS SOFTWARE · PRODUCT BROCHURE

BSC / GRC ARCHITECTURAL CONFIGURATION — THE FOUNDATIONS OF THE SOLUTION

Three foundations of the platform

1 · A complete IT solution

An integrated platform for strategic management (Balanced Scorecard) and internal managerial control (SCIM / GRC), with unified approval and reporting workflows.

2 · A multi-organizational collaborative system

A state-of-the-art web environment, with no limit on the number of concurrent users, roles linked to the organizational structure and integration through standard methods.

3 · A centralized relational database

Installed on the project's infrastructure (on-premise or private cloud), using Microsoft SQL Server with complete logging of actions.

We provide innovative software solutions for digitizing governance, strategic management and internal managerial control, accompanying the organization through every step of implementation.

01 · OVERVIEW & ARCHITECTURE · AN INTEGRATED COLLABORATIVE SYSTEM

From strategy to execution, in a single collaborative web environment

The MOBIUS Smart SCIM · BSC / GRC application is a web-accessed collaborative environment in which each user is assigned a role in the organizational structures matching their role in the application. Users carry out the operations entrusted to them: managing objectives, monitoring the associated indicators, managing risks, organizing working meetings and submitting proposals for strategy, risks and indicators.

01 · Strategy & alignment — Linked objectives and initiatives

Cascading the vision and strategic objectives across structures, directorates and subordinate entities, down to individual employee level.

02 · Unlimited concurrent access — Role-based collaborative work

Concurrent access for users in all entities that are part of the project, with no limit on the number of registered users.

03 · Decision support — Analysis, visualization and reporting

Real-time analysis and visualization of information; based on the reports generated, management adopts the necessary strategic decisions.

Unlimited	16 / 16	4 perspectives	MS SQL
concurrent role-based web users	SCIM standards (OSGG 600/2018)	Balanced Scorecard & Strategy Map	centralized, auditable relational database

THE MULTI-ENTITY ARCHITECTURE OF THE BSC / GRC PLATFORM (STRUCTURES, ROLES AND WORKFLOWS)

CENTRAL GROUP	The Central Group for Strategic Management — executive management, the Monitoring Committee and corporate coordination. Top-down administration, bottom-up reporting.

ENTITIES 1…N	A Strategic Management Group in each directorate / entity, with strategic objectives; management flows down, reporting flows up.
PLATFORM	The centralized MOBIUS Smart SCIM · BSC / GRC platform.

Platform services

- Security & access — multiple security layers · roles
- Management & archiving — structures · version history
- Statements & reports — SCIM summaries · scorecard
- Indicators & measures — KPIs · responsibilities · risks
- Meetings & reviews — committees · minutes · notifications

02 · BALANCED SCORECARD (BSC)

Four strategic perspectives. A single value-creation logic.

The Strategy Map section provides a graphical visualization of the strategic architecture with all its building blocks, visually connected through cause-and-effect relationships and accompanied by the associated indicators, risks and initiatives.

01 Perspective 01 · Beneficiaries / Customers

Public value, quality of services and stakeholder satisfaction. Measures the organization's direct impact on citizens, beneficiaries or end customers. *Objectives · KPIs · Impact*

02 Perspective 02 · Internal processes

Operational excellence, procedural compliance and response times. Optimizes key processes, documented procedures (system and operational procedures) and internal controls. *Processes · KPIs · Flow*

03 Perspective 03 · Learning & growth

Organizational capacity, competences, culture and digitization. Develops human resources, IT infrastructure and the capacity to innovate and adapt. *Resources · KPIs · HR/IT*

04 Perspective 04 · Financial / resources

Use of resources: budgetary economy, efficiency and effectiveness. Tracks budget execution, financial sustainability and return on investment. *Budgets · KPIs · Cost*

THE "STRATEGY MAP" INTERFACE — VISUALLY CONNECTING OBJECTIVES AND INDICATORS

Causal relationships · traffic-light (RAG) statuses · drill-down by objective. Example of a strategy tree in MOBIUS Smart SCIM · BSC:

OBJECTIVE	CONTENT	INDICATOR / STATUS
GO.1 Performance & public trust	General objective	KPI: mission fulfillment rate 96%
SO.1.1 Quality of services & response	Beneficiaries perspective	Target > 90%
SO.1.2 Digitization of services	Beneficiaries perspective	Traceability of documents & decisions
SO.1.3 SCIM compliance & audit	Internal control	16/16 OSGG 600/2018 standards

OBJECTIVE	CONTENT	INDICATOR / STATUS
SO.2.1 System / operational procedures	Internal processes	100% approved
SO.2.2 Treatment of critical risks	Internal processes	Residual risk within accepted limits
SO.2.3 Response time	Internal processes	Digitized workflows
SO.3.1 Competence & culture development	Learning & growth	Continuous training
SO.3.2 Efficiency & budget execution	Financial / resources	Budget execution

03 · STRATEGY EXECUTION

A continuous process, from the legislative framework and reference base to learning and adaptation

MOBIUS Smart SCIM / GRC with the BSC elements provides a complete methodology for cyclically defining strategic objectives based on causal relationships, for aligning and cascading them down to employee level, for execution through initiatives and for closing the management loop.

THE OPERATIONAL FLOW OF STRATEGIC OBJECTIVES (THE MOBIUS SMART SCIM · BSC METHODOLOGY)

1. Input framework
legislation & standards; mandate & planning
1

2. Reference base
entity strategy; action plan & initiatives
2

3. Processing & planning
derived objectives, activities, risks and indicators; role-based responsibilities
3

4. Control & decision
continuous monitoring; oversight & alerts; reporting & adaptation
4

HIERARCHICAL CASCADING AND ALIGNMENT OF OBJECTIVES IN THE ORGANIZATION

1 Level 01 · Institutional — General objectives
Mission, vision, strategic pillars and multi-year targets.

2 Level 02 · Directorates / entities — Specific objectives
Breakdown by structures, programs and allocated budgets.

3 Level 03 · Departments — Activities & procedures
Action plans, system/operational procedures and risk controls.

4 Level 04 · Individual — KPIs & owners
Named tasks, deadlines, reporting and evaluation.

Framework	Plan	Alignment	Execution	Control	Adaptation
01	02	03	04	05	06
1	2	3	4	5	6

Cascading down to the employee

General objectives are broken down into specific objectives, activities and individual indicators, each with an owner, a deadline and an automatically calculated degree of fulfillment.

Managing meetings and proposals

Dedicated tools for the meetings of working groups and the Monitoring Committee, plus proposal workflows for new strategy components, risks and indicators.

Closing the management loop

Periodic performance measurement, testing of strategic hypotheses and review of objectives ensure fast adaptation to legislative or operational changes.

04 · WHAT SMART SCIM · BSC / GRC ADDRESSES

Executive questions answered verifiably, in real time

The platform turns the everyday questions of management, the Monitoring Committee and auditors into structured, auditable information, available instantly in the same application.

"What is the real degree of fulfillment of strategic objectives in each directorate?"

An executive dashboard with the Strategy Map, traffic-light (RAG) scores and aggregated progress in real time. **SMART BSC**

"Are we ready at any moment for an audit or SCIM inspection (OSGG 600/2018)?"

Complete records of the 16 SCIM standards, self-assessment questionnaires and automatically generated summary statements. **SCIM 600**

"Which risks threaten our objectives and which control measures are overdue?"

A risk register connected directly to objectives, with a 5×5 matrix (inherent vs. residual), KRIs and automatic alerts. **ISO 31000**

"Where are the current versions of system and operational procedures?"

A centralized procedure library with an electronic workflow for drafting, checking, review, approval and distribution. **PROCEDURES**

OPERATIONAL COMPARISON: TRADITIONAL MANAGEMENT VS. THE MOBIUS SMART SCIM · BSC / GRC PLATFORM

DIMENSION	BEFORE (EXCEL, WORD, ISOLATED REGISTERS)	WITH MOBIUS SMART SCIM · BSC / GRC
Planning & KPIs	Objectives in static documents, with no link to the departments' day-to-day activity.	Interactive Strategy Map, role-based cascading and automatic calculation of the degree of achievement.

DIMENSION	BEFORE (EXCEL, WORD, ISOLATED REGISTERS)	WITH MOBIUS SMART SCIM · BSC / GRC
Risk management	Registers filled in formally once a year, without tracking mitigation measures.	Dynamic 5×5 assessment (inherent/residual risk), KRIs and alerts when risk appetite is exceeded.
Procedures	Uncontrolled versions on individual computers; revisions hard to track.	A single electronic register with versioning, workflow-based review and acknowledgment of receipt.
Evidence & SCIM standards	Manual collection of files at year end; duplicated work for ISO and SCIM.	Native cross-mapping: a single piece of evidence uploaded satisfies OSGG 600, ISO and GEO 109 at the same time.
Traceability & audit	No way to quickly check the author and time of a change to a record.	100% audit trail: creation/modification date, author, attached documents and recorded decisions.

05 · THE FUNCTIONAL ARCHITECTURE OF THE SYSTEM

Eight integrated modules and three fundamental categories of operations

The structure of the application provides, on the one hand, administration and configuration tools and, on the other, role-based access and collaborative work for all users of the system.

Category I · Data initialization and operation

Defining organizational structures, roles, objectives, indicators, risks and procedures, and uploading supporting documents.

Category II · Data processing and calculation

Automatic aggregation of indicators across hierarchical levels, calculation of inherent/residual risk scores and assessment of the degree of compliance.

Category III · Reporting & link-based search

Extracting data by multiple criteria and a complex search engine whose results link directly to the related information in the platform.

01 Strategy & Balanced Scorecard

Mission, vision, the 4 BSC perspectives, a Strategy Map with causal relationships, cascading and weighting of objectives.

02 Key performance indicators (KPIs)

Indicator record, calculation formulas, collection frequency, targets, traffic-light (RAG) alert thresholds and trends.

03 Risk register & controls

Identifying risks by objective/activity, assessing probability × impact (5×5 matrix), treatment measures and monitoring.

04 Documented procedures

Drafted according to the OSGG 600/2018 structure, automatic versioning, review/approval workflow and controlled distribution.

05 SCIM compliance (16 standards)

Self-assessment questionnaires, collecting evidence by department and generating the annual summary statements.

06 Meetings, committees & proposals

Managing working meetings, agendas, minutes of decisions and proposals for objectives, risks and indicators.

07 Internal audit & CAPA plans

Managing findings, recommendations and corrective and preventive action plans, with deadlines and owners.

08 Complex search & BI reporting

A search engine with direct links to related entities, multi-criteria reports and official exports.

100% native traceability in all database tables

All tables serving the BSC / GRC system mandatorily include traceability fields: creation / last modification date and author (user actions, uploaded documents, tracked workflows, applied decisions).

06 · THREE DISCIPLINES IN A SINGLE SYSTEM

The synergy of SCIM, the Balanced Scorecard and GRC, adapted to each organization

Compliance, strategy and risk management no longer work as parallel initiatives. Objectives, indicators, risks and control measures use the same language and the same relational database.

SCIM	BSC	GRC	Integrated
internal control · OSGG 600/2018	strategy & KPIs · Strategy Map	risk & compliance · ISO 31000 · 9001 · 27001	decision-making

OSGG no. 600/2018 — the 16 SCIM standards

Fully covers the control environment (ethics, duties, competence, structure), performance and risk (objectives, planning, monitoring, risks), information, procedures, continuity and internal audit.

Multi-standard compliance (the "collect once" principle)

An approved procedure, a risk register or an achieved indicator can be mapped simultaneously to the requirements of OSGG 600/2018, ISO 9001, ISO 27001 and GEO 109/2011 (corporate governance).

FULL COVERAGE OF THE 5 KEY ELEMENTS AND 16 SCIM STANDARDS (OSGG NO. 600/2018)

STANDARDS	ELEMENT	CONTENT
1–4	Control environment	Ethics, duties, competence, structure
5–8	Performance & risk	Objectives, planning, KPIs, risks
9–11	Information & procedures	Procedures, oversight, continuity
12–13	Information & archive	Communication, document management
14–16	Evaluation & audit	Accounting reporting, verification, audit

AREAS OF APPLICABILITY — SCALABLE FROM INDIVIDUAL INSTITUTIONS TO MULTI-ENTITY GROUPS

Central and local public authorities and institutions

Ministries, agencies, county councils, city halls and subordinate institutions with the obligation to implement and report annually on SCIM (OSGG 600/2018).

Public enterprises and national companies

Monitoring financial and non-financial indicators from the Administration Plan (GEO 109/2011, AMEPIP requirements) and risk management.

Utility, energy and infrastructure operators

Aligning investment and operational objectives between headquarters and regional branches, with integrated ISO 9001/14001/45001 systems.

Health, education and medium/large private organizations

Hospitals, universities (ANMCS / ARACIS standards) and private companies pursuing disciplined strategy execution through the Balanced Scorecard.

07 · ORGANIZATIONAL IMPACT & COMMISSIONING

Better control. Measurable performance. Phased implementation.

EFFECTIVENESS	Achieving objectives economically, efficiently and effectively.
RESOURCES	Efficient management of resources based on strategic priorities.
COMPLIANCE	Compliance with applicable internal and external rules and requirements.
PERFORMANCE	Increased organizational performance based on indicators.
100% AUDIT	Complete traceability of users, documents, workflows and decisions.

THE 6-STAGE IMPLEMENTATION METHODOLOGY — FAST COMMISSIONING

STAGE	WHAT WE DO TOGETHER	RESULT FOR THE ORGANIZATION
E1 · Analysis & methodology	Assessing the strategic framework, the organizational structure and the applicable SCIM / BSC / GRC requirements.	A governance architecture and clearly defined roles
E2 · Installation & configuration	Installing the MS SQL Server database and the web application; configuring entities, departments and rights.	A platform aligned with the institution's organizational chart
E3 · Data import & mapping	Initializing strategic objectives, the Strategy Map, indicators (KPIs), risk registers and procedures.	A single, linked base of strategy and control
E4 · Commissioning	Activating reporting workflows, working meetings, SCIM standards assessment and automatic alerts.	Collaborative day-to-day operation, with no parallel records

STAGE	WHAT WE DO TOGETHER	RESULT FOR THE ORGANIZATION
E5 · Role-based training	Hands-on sessions for administrators, management, the Monitoring Committee, risk owners and auditors.	Autonomous users in a short time
E6 · Assistance & support	Remote technical and methodological assistance (8 hours/day × 5 days/week) and legislative updates.	Operational continuity and audit readiness

MOBIUS
THE RISK MANAGEMENT COMPANY

LET'S START NOW

Clear strategy. Verifiable control. Data-driven decisions.

We accompany you through every step of the implementation process — from configuring the Strategy Map and SCIM standards to day-to-day operation and executive reporting.

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