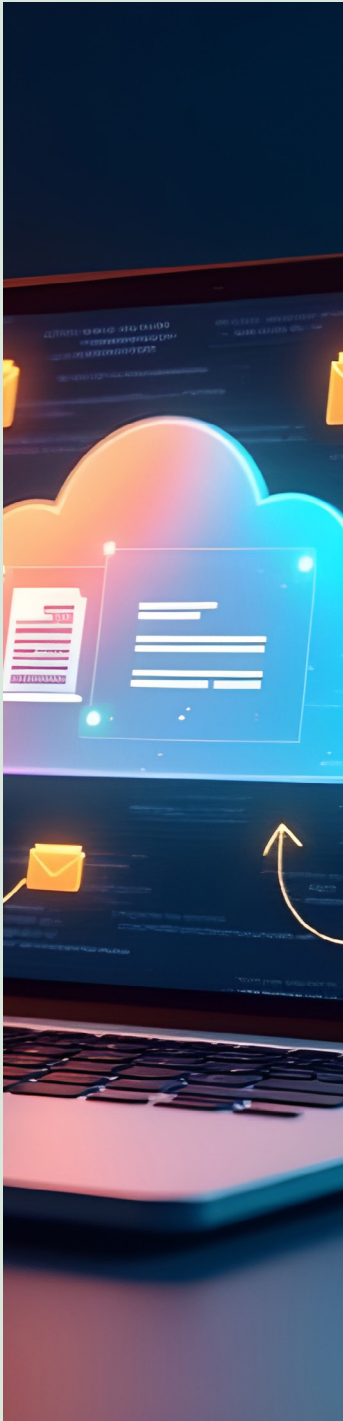




BUILDING TRUST IN ORACLE FUSION CLOUD DATA MIGRATION: AN ASSURANCE-LED FRAMEWORK FOR THE PUBLIC SECTOR

Abstract

Public sector organisations migrating to Oracle Fusion Cloud operate within a uniquely complex data landscape defined by statutory obligations, audit scrutiny, service continuity requirements, and heightened public accountability.

Data migration is not merely a technical activity; it is a critical determinant of programme success. It directly impacts payroll accuracy, supplier payments, financial reporting, and citizen service delivery.

This whitepaper presents an assurance-led data migration approach tailored for public sector Oracle Fusion Cloud programmes. It outlines how organisations can establish trust in migrated data, maintain regulatory confidence, and operate with assurance from day one.

Executive Summary

Data migration represents the highest delivery risk in public sector Oracle Fusion Cloud programmes.

While modern SaaS platforms promise standardisation, automation, and improved outcomes, success ultimately depends on the quality, completeness, and integrity of migrated data. Failure in this area can lead to payroll disruptions, delayed supplier payments, audit qualifications, extended hypercare, and significant reputational risk.

Leading public sector organisations treat data migration not as a technical exercise, but as a **governed business transformation capability**.

Key success characteristics include:

- Clear business ownership of data decisions and quality outcomes
- Iterative validation and rehearsal cycles
- Evidence-based sign-off aligned to audit expectations
- Transparent and structured governance throughout the lifecycle

The Infosys approach enables public sector organisations to:

- Safeguard statutory payroll, pension, and financial obligations
- Deliver audit-ready, traceable data compliant with regulatory and Freedom of Information (FOI) requirements
- Minimise post go-live disruption through early validation and controlled cutover execution
- Decommission legacy systems with confidence
- Establish a trusted data foundation to realise the full value of Oracle Fusion Cloud



1. Public Sector Context for Oracle Fusion Data Migration

Public sector ERP migrations operate under constant public accountability. Data defects at go-live can immediately disrupt payroll, supplier payments, and citizen-facing services, making data migration a visible operational risk rather than an internal technical concern.

Public sector organisations typically transition from complex, tightly coupled legacy environments, including Oracle E-Business Suite, SAP, payroll platforms, and bespoke systems. These environments often hold extensive historical data required for statutory reporting, audit investigations, and FOI responses.

Unlike private sector transformations, public sector migrations operate within strict regulatory, operational, and assurance constraints. It must ensure zero disruption to payroll and pensions, continuous financial accuracy, and uninterrupted citizen service delivery.

In this context, trust, transparency, and traceability take precedence over speed during data migration.

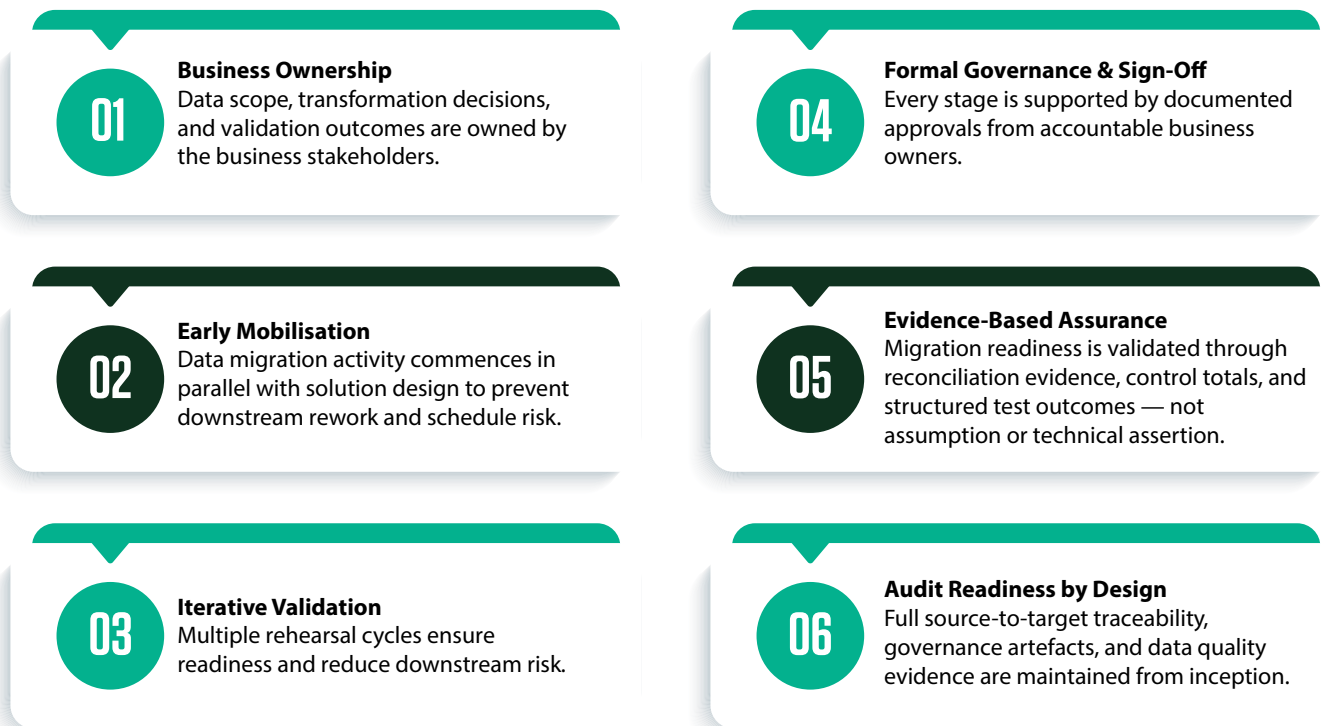
2. Migration Objectives and Guiding Principles

2.1 Migration Objectives



2.2 Data Migration Principles

Infosys embeds assurance and governance as core controls across every stage of the migration lifecycle:



3. Migration Scope in the Public Sector

In public sector Oracle Fusion programmes, migration scope spans key domains such as finance, procurement, HR, payroll, and projects—each with distinct data sensitivity, volume, and regulatory significance. Table 1 provides a representative view of typical objects and data volumes across these domains.

Scope definition is a carefully governed activity that balances operational continuity, statutory obligations, and migration risk. Critical datasets required for payroll, financial reporting, and supplier transactions are prioritised to ensure stability at go-live. At the same time, redundant or low-value historical data may be excluded, subject to formal business approval and clear audit justification. This ensures that scope decisions remain transparent, controlled, and aligned with public sector accountability requirements.

Data Domain	Typical Objects	Volume Indicator
Finance – Chart of Accounts	Ledgers, COA Segments, Cost Centres, Account Codes	500–5,000 codes
Accounts Payable	Suppliers, Open Invoices, Payment Terms	10,000–500,000 records
Accounts Receivable	Customers, Open Invoices, Receipts	5,000–200,000 records
Fixed Assets	Asset Categories, Asset Books, Asset Lines, Depreciation	2,000–80,000 assets
General Ledger Balances	Opening Balances, Trial Balance, Budget Data, Detail Journals	Period-level aggregates
HR – Employee Records	Person Records, Assignments, Employment History	1,000–30,000 employees
HR – Organisational Structure	Business Units, Departments, Positions, Grades	50–2,000 structures
Payroll	Element Entries, Costing, YTD Balances, P11D Data	Highly sensitive
Procurement	Purchase Orders, Contracts, Supplier Agreements	5,000–100,000 records
Projects	Project, Tasks, Budgets, Expenditure, Costing	Varies widely

Table 1

**Volume indicators are indicative and vary significantly by council size, operating model, and historical retention policies.*



4. Infosys' End-to-End Oracle Fusion Migration Framework

Delivering data migration for Oracle Fusion Cloud in the public sector requires more than technical execution—it demands a structured, assurance-led framework that embeds governance, validation, and audit readiness throughout the lifecycle.

Infosys adopts a disciplined, end-to-end migration approach that integrates business ownership with repeatable execution, ensuring that data is not only migrated accurately but is also trusted, traceable, and compliant from day one. The framework combines defined lifecycle stages, iterative validation, and enabling accelerators to reduce risk and support a controlled transition to Oracle Fusion Cloud.

4.1 Framework Overview

Public sector Oracle Fusion data migration is delivered through a structured, assurance-led lifecycle that integrates business ownership, governance, validation, and audit traceability at every stage.

The framework in illustration 1 shows how migration progresses from discovery through stabilisation, supported by continuous business sign-off, reconciliation evidence, and audit visibility.

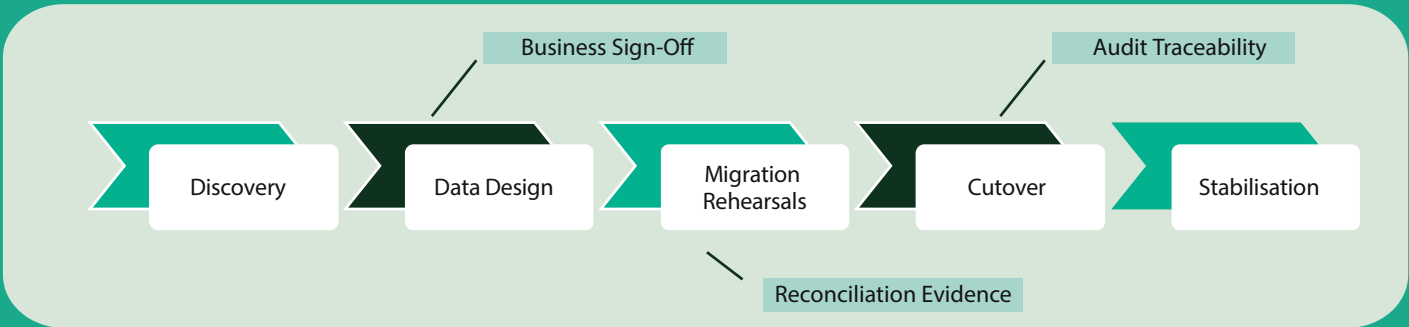


Illustration 1: Migration lifecycle with sign-off and audit traceability



Each phase in the lifecycle is designed to progressively improve data quality, validate outcomes, and reduce operational risk ahead of go-live. Rather than a one-time activity, migration is executed through multiple controlled iterations, ensuring that data integrity, completeness, and reconciliation are consistently validated before final cutover.

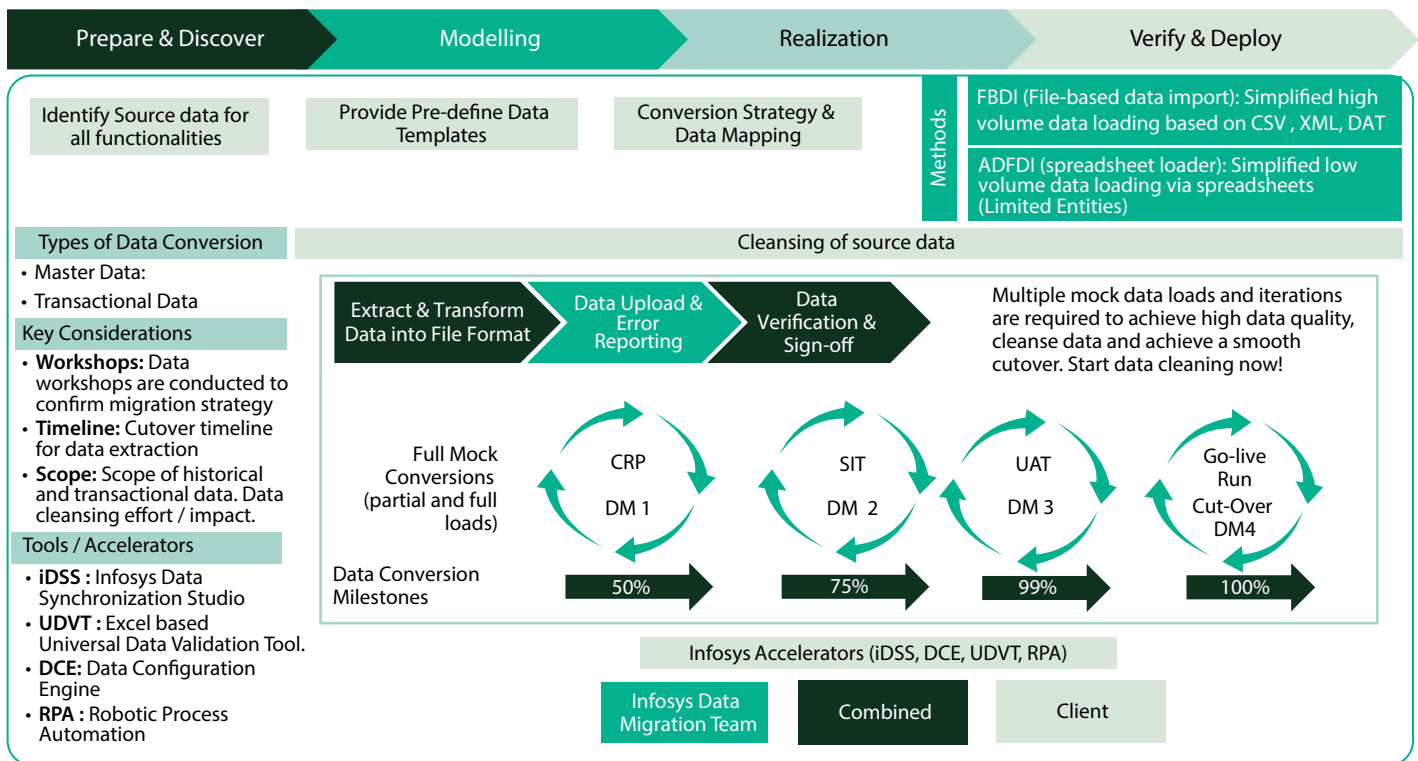


Illustration 2: Detailed migration process with iterations and milestones

Table 2 provides a task-level view outlining the key activities, providing clarity on how discovery, design, build, rehearsal, and stabilisation stages are executed in a governed and repeatable manner. Together, these components establish a robust framework that enables organisations to transition to Oracle Fusion Cloud with confidence, control, and audit readiness.

Task	Description
Discovery and Assessment	Establishes understanding of legacy systems, data dependencies, quality issues, and statutory risk areas. Data lineage, volumes, and complexity are assessed to define migration scope, approach, and dependencies across payroll, finance, and regulatory domains.
Data Design and Mapping	Source-to-target mappings are designed in line with Oracle Fusion SaaS structures and agreed business processes. Transformation rules and defaults are documented and formally approved by business data owners.
Build and Load Strategy	Controlled migration mechanisms are implemented using Oracle-approved data load tools. The approach supports repeatability, audit traceability, error handling, and multiple rehearsal cycles through to final production execution.
Migration Rehearsals	Technical and business validation is performed, including record volumes, financial balances, payroll totals, and cross-module integrity. Reconciliation evidence is retained and formally signed off to support audit assurance.
Cutover and Go-Live	Final migration is executed in alignment with the programme cutover plan and operational calendars. Dress rehearsals, contingency arrangements, and payroll parallel validation ensure statutory and operational readiness.
Post Go-Live Assurance and Stabilisation	Post go-live stabilisation supports approved data corrections, audit queries, and controlled transition to steady state. Once data confidence is achieved, legacy systems are formally decommissioned.

Table 2

4.2 Enabling Automation and Reusable Platforms

Automation in the public sector data migration is most effective when it enhances governance, repeatability, and audit confidence, rather than simply accelerating data loads. Infosys leverages a suite of reusable accelerators to support consistent execution, transparent validation, and evidence-based approvals across the migration lifecycle.

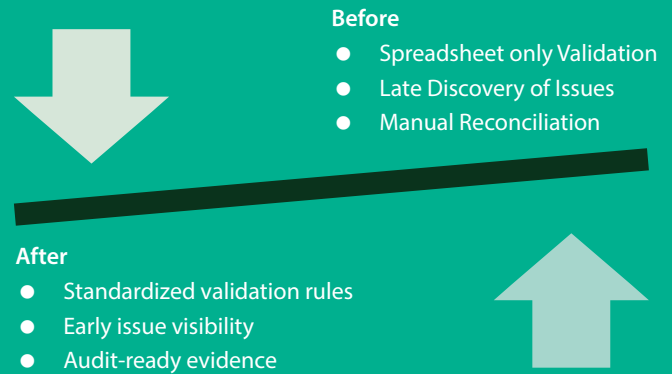


Illustration 3

Infosys Oracle Cloud Suite (IOCS)

Pre-Configured Industry and Client Solutions

Key Capabilities

- Pre-configured Oracle-based solutions for Finance, Supply Chain and HCM
- Alignment with leading practices and standardised business processes
- Reusable templates and artefacts to support design and build phases

Business Benefits

- Establishes a strong foundation for global design
- Accelerates discovery and realise phases
- Reduces design ambiguity and improves standardisation

Universal Data Validation Tool (UDVT)

Business-Owned Data Quality Validation

Key Capabilities

- Excel-based, rules-driven validation with no technical dependency
- Reusable validation rule library applied consistently across cycles
- Enables offline validation of datasets prior to migration
- Works across multiple ERP platforms, including Oracle Fusion

Business Benefits

- Empowers business users to own data quality outcomes
- Identifies data issues early, reducing downstream rework
- Improves consistency and repeatability of validation outcomes
- Provides structured evidence to support validation and audit

Schematic:

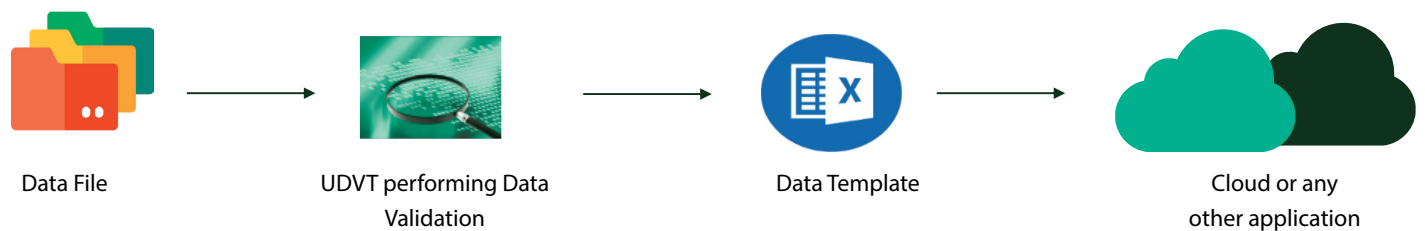


Illustration 4

Infosys Data Service Suite (iDSS)

Automated Validation and Reconciliation at Scale

Key Capabilities

- Automated reconciliation of source and target datasets
- Rules-based validation for high volume migration runs
- Standardised comparison of balances, control totals, and record counts
- Repeatable execution across rehearsals and production cutover

Business Benefits

- Strengthens confidence in payroll, financial, and statutory data
- Reduces manual effort during high-pressure cutover periods
- Accelerates validation without compromising accuracy or control
- Generates consistent, audit-ready reconciliation evidence

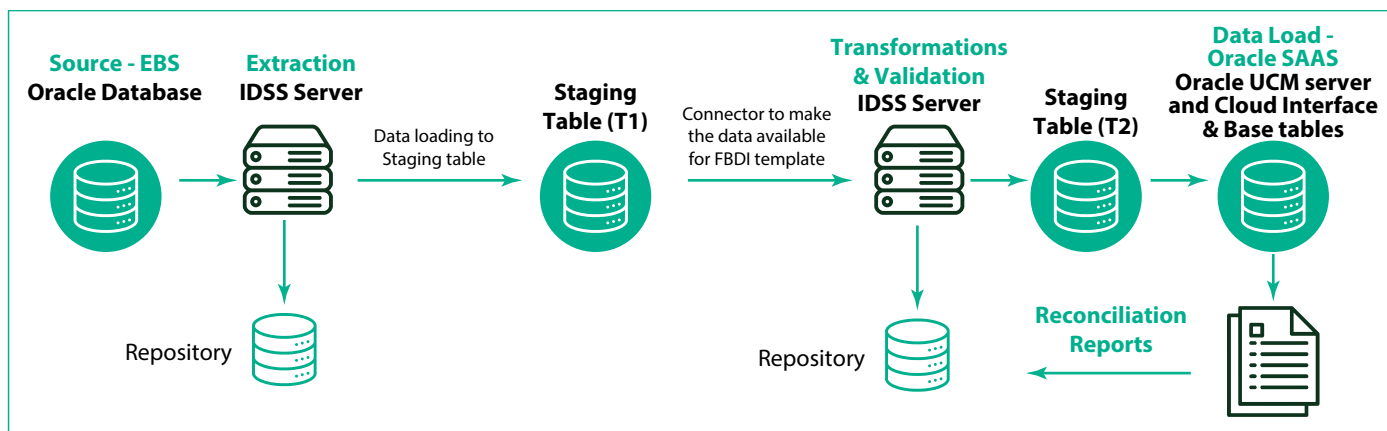


Illustration 5

5. Security, Compliance, and Audit Readiness

Security and compliance are critical in public sector data migration, particularly in the handling of personal and financial data. Infosys adopts a security-by-design approach that ensures all migration activities are aligned with regulatory requirements.

GDPR Compliant Handling

Masking in Non-Prod

End-to-End Traceability

Evidence Retention

FOI Support

Illustration 6

Illustration 6 shows the approach is built on a set of core controls. These include GDPR-aligned handling of sensitive data, masking in non-production environments, and end-to-end traceability to ensure complete visibility of data movement. Structured evidence retention further supports audit requirements, while built-in provisions enable organisations to respond effectively to Freedom of Information (FOI) requests.

Together, these controls ensure that data migration is executed in a secure, compliant, and fully auditable manner, enabling organisations to transition to Oracle Fusion Cloud with confidence.



6. Public Sector Deployment Patterns and Lessons Learned

Public sector Oracle Fusion programmes typically adopt either a big bang and phased deployment models, each shaped by operational risk, statutory obligations, and service continuity requirements.

Big Bang Deployment

In a big bang approach, core functions such as finance, procurement, HCM, and payroll transition simultaneously to Oracle Fusion Cloud. This enables faster realisation of integrated benefits and places a premium on tightly coordinated data migration, robust cutover orchestration, and end-to-end assurance to protect critical statutory operations.

Phased Deployment

Phased deployments introduce capabilities incrementally, often starting with finance and procurement before moving to HCM and payroll. While this allows risks to be managed progressively, it introduces complexity in maintaining data consistency across interim systems and integrations.

Lessons Learned

Across both approaches, successful programmes consistently initiate data migration early and align it closely with solution design. Strong business ownership establishes trust and ensures accountability, while resolving legacy data issues at source reduces go-live risk. Iterative rehearsals and well-planned cutover execution remain critical to maintaining service continuity at go-live and uninterrupted public services.

These deployment patterns and lessons learned are embedded across Infosys Oracle Fusion data migration engagements to ensure the delivery of complex, high-risk public sector ERP transformations.



7. Hypercare, Stabilisation, and Legacy Decommissioning

Following go-live, public-sector programmes enter a critical phase where data must perform reliably under live operational conditions while maintaining audit integrity and service continuity. Infosys adopts a structured approach to ensure this transition is controlled, traceable, and aligned with regulatory expectations.

Hypercare: Controlled Issue Resolution

The hypercare period starts immediately following cutover. During this period, data issues that emerge in a live environment must be addressed without disrupting payroll, financial reporting or service delivery. Infosys enables a governed approach to data corrections, where all corrections are processed through controlled workflows with clear approvals and audit trails to maintain system integrity.

Stabilisation: Building Operational Confidence

As the programme transitions towards steady state, the focus shifts to strengthening confidence in data accuracy and completeness. Infosys enables this transition by leveraging migration artefacts such as reconciliation outputs and validation evidence to support ongoing assurance. This ensures that organisations remain audit-ready while transitioning smoothly to business-as-usual operations.

Legacy Decommissioning: Confidence-Led Transition

Decommissioning legacy systems is a critical milestone, particularly in the public sector where historical data must remain accessible for statutory reporting, audit, and FOI requirements. Premature decommissioning can create compliance risks and gaps in the audit trail.

Infosys adopts a confidence-led approach, aligning decommissioning decisions with clearly defined data validation and audit milestones rather than fixed timelines. This ensures that legacy systems are retired only when organisations have full confidence in the completeness, accessibility, and reliability of migrated data.

Key Considerations

Ensure data corrections are **controlled, traceable, and auditable**

Maintain access to **reconciliation evidence and validation artefacts**

Align legacy decommissioning with **data confidence and compliance readiness**

Enable a structured transition to **business-as-usual operations**

Once steady state is achieved, the data foundation established through migration becomes a long-term asset — supporting Oracle Fusion reporting, analytics, and continuous improvement initiatives. Organisations that invest in data quality governance during migration are consistently better positioned to realise the full value of Oracle Fusion Cloud over time.





Conclusion

For public sector organisations, Oracle Fusion data migration is not just a delivery milestone, but a business-critical factor in ensuring service continuity, regulatory compliance, and stakeholder confidence. Failure at go-live, such as payroll inaccuracies, and disrupted supplier payments, have immediate and visible consequences that extend beyond IT into core public services.

Infosys' structured, assurance-led approach reframes data migration as a controlled, business-owned capability, underpinned

by governance, validation, and audit readiness. By combining structured frameworks, Oracle-aligned accelerators, and deep public sector expertise, Infosys enables organisations to execute migration with confidence, transparency, and control.

This approach ensures that organisations not only transition successfully to Oracle Fusion Cloud but also establish a trusted data foundation that supports long-term resilience, compliance, and digital transformation.

About the Authors



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Tarun is an ERP specialist with over 19 years of experience in banking, financial services, and insurance (BFSI) and IT consulting. He specialises in leading finance transformation programmes and designing cloud roadmaps that align with clients' strategic goals — increasingly leveraging AI and intelligent automation to drive smarter outcomes. Tarun has a strong track record of delivering digital transformation initiatives that optimise processes, strengthen financial systems, and enable measurable business value.



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Aleesha is an Oracle Cloud data migration and technical delivery specialist with over 18 years of Oracle ERP experience. She leads end-to-end migrations from Oracle EBS, SAP, and other legacy platforms to Oracle Fusion Cloud across Finance, Procurement, HCM, and Payroll. Her expertise covers migration strategy, data transformation and loading, validation, reconciliation, mock migrations, cutover, and stabilisation. Combining hands-on knowledge of Oracle data structures and migration utilities with strong delivery leadership, Aleesha enables controlled, auditable, and business-aligned transformation outcomes.



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Ajeet is a Senior Technology Architect and Programme Manager experienced in delivering complex Oracle Cloud transformations for UK public sector organisations. He provides technical and delivery leadership across solution architecture, data migration, integrations, environments, testing, cutover, and service transition. With strong expertise in programme governance, implementation planning, and technical dependency management, Ajeet connects architectural decisions with delivery execution to maintain solution integrity and achieve secure, sustainable transformation outcomes.



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Kapil is a Technology Architect specialising in Oracle Cloud data migration across Finance, Procurement, and HCM. His expertise spans migration architecture, source-system assessment, data extraction, transformation and loading, validation, reconciliation, mock migrations, and cutover. Combining strong knowledge of Oracle EBS and Fusion Cloud data structures with hands-on experience in migration utilities and automation, Kapil designs repeatable, well-governed migration solutions that improve data quality and delivery efficiency.

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