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10 Questions Before Your Next Segregation of Duties Review

A readiness check you can finish in about 10 minutes

SOD Check
Segregation of Duties
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Segregation of duties means no one person controls a sensitive task from start to finish. Mark each question Ready, Needs work or Unknown. This printed check does not give a score. When you finish, circle the two follow-ups that matter most and name an owner for each.

Who answers: the Controller decides business risk and writes down the reason. IT, or the system administrator, provides reports and confirms access facts. The system owner approves changes to the system.

#	Question	Who answers	Your answer	Owner or proof
1	**Purpose.** Can you say what decision this review must help management make?	Controller	☐ Ready ☐ Needs work ☐ Unknown	
2	**Scope.** Do you know which processes and teams are in scope?	Controller	☐ Ready ☐ Needs work ☐ Unknown	
3	**Conflict rules.** Can your team name the duties that should not sit with one person? Example: adding a vendor and releasing the payment.	Controller	☐ Ready ☐ Needs work ☐ Unknown	
4	**Manual steps.** Do you know the approvals and reviews that happen outside the systems?	Controller	☐ Ready ☐ Needs work ☐ Unknown	

#	Question	Who answers	Your answer	Owner or proof
5	**Access data.** Can your system administrator get reliable lists of users, roles and permissions for each system in scope?	IT	☐ Ready ☐ Needs work ☐ Unknown	
6	**More than one system.** Have you looked for conflicts across systems, not only inside one?	Controller and IT	☐ Ready ☐ Needs work ☐ Unknown	
7	**Rule owner.** Does someone own the conflict rules and update them when processes change?	Controller	☐ Ready ☐ Needs work ☐ Unknown	
8	**Follow-up.** Is someone assigned to look into each flagged conflict and ask what safeguards already cover it?	Controller, with IT	☐ Ready ☐ Needs work ☐ Unknown	
9	**Proof.** Can you trace each result back to its source data and write down what management decided?	Controller and IT	☐ Ready ☐ Needs work ☐ Unknown	

#	Question	Who answers	Your answer	Owner or proof
10	**Time.** Can your team finish this review, and repeat it, when management or auditors ask?	Controller and IT	☐ Ready ☐ Needs work ☐ Unknown	

Your two most important follow-ups

Question #	What needs to happen	Owner	Date

What management decided

Decision	Decided by	Date	Reason written down

Next step

Pick the answers marked Needs work or Unknown. Then download the free side-by-side checklist to compare ways to run the review. After that, get What Approach Can I Use to Prepare or Perform Segregation of Duties Analysis to see the five steps. Both are free at www.sodcheck.com.

Who can help: the Controller (which decision matters most), the IT director (setup and upkeep), the system administrator (reports and system access), the system owner (approves changes) and internal audit or the SOX lead (evidence). Educational tool, not an audit opinion. A flag is a question for management, not proof of wrongdoing.

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