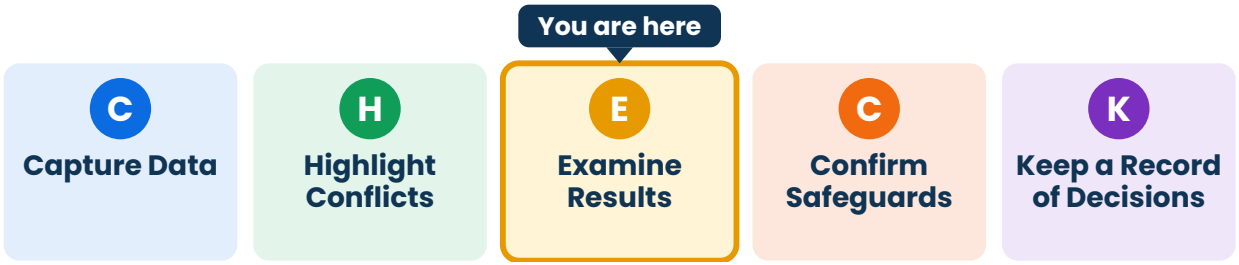
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The five steps of the CHECK Method



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How to Review Segregation of Duties Conflicts: Examine Results Worksheet

Step 3 of 5 in the CHECK Method: check the facts behind each potential conflict

Take up to three potential conflicts from one process. These are the items flagged in Highlight Conflicts, such as a user who can both create and approve a payment. Start with payments or payroll. Ask the same questions for each one, and write the answers for conflicts A, B and C. A flagged conflict is a question, not an answer. It shows a combination of access that needs a closer look. This worksheet checks the facts behind it. It does not decide the risk.

Step 1. Ask the five questions

Example (an illustration), row 6: "The process owner says a second person approves bank detail changes. Nobody has seen proof yet."

#	Question	Who can answer	Why it matters	Your answer (conflicts A, B, C)
1	**Which potential conflict is this? Name the user, the system and the two rights that conflict.**	Controller	Each answer below ties to one potential conflict.	
2	**What can this user really do?** Count rights from every role,	System administrator	A role name does not show the real rights.	

#	Question	Who can answer	Why it matters	Your answer (conflicts A, B, C)
	including custom roles.			
3	**Are those rights active today?**	System administrator	A flagged conflict may rest on an old right that no longer works.	
4	**Does a limit apply,** such as an amount limit?	System administrator or process owner	A limit may block some of the risky transactions.	
5	**Why does this user need the access?**	Process owner	Daily work may need it. Need is not the same as acceptable risk.	
6	**How does the work flow, and who else sees it?**	Process owner	It shows whether one user can start and finish the same transaction alone. If another person reviews the work, note it. Do not rely on it yet. The next step checks it.	

Step 2. Know which facts can change the answer

#	Fact that can change the answer	What to do
7	A role may sound broad but hold narrow rights.	Ask the system administrator to show the real rights.

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#	Fact that can change the answer	What to do
8	A limit may block the larger transactions.	Ask how the limit is set.
9	A second person may see the work.	Write it down. Confirm Safeguards checks that it really happens.
10	The flagged conflict may rest on access that is no longer active.	Ask the system administrator to confirm.

Step 3. Record the proof, the status and the decision

#	Item	What to write	Your answer
11	**Where did the proof come from?**	A spoken answer is a starting point. If you cannot support a fact yet, mark the item open. Do not guess.	
12	**Open questions and who owns each**	Give each missing answer to one person.	
13	**Status**	Needs review, Evidence pending, or Ready for the Controller's decision.	
14	**Checked by, and date**	One name and one date for each conflict.	
15	**Conflicts ready for Confirm Safeguards**	List A, B or C.	
16	**Controller's note, initials**	The Controller decides what the risk means once	

#	Item	What to write	Your answer
	and date	the facts are in. IT does not decide business risk.	

Who can help: the system administrator (what each right allows and whether it is active), the process owner (the work and why), the system owner (approves any later change to the system) and the Controller (decides what the risk means).

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