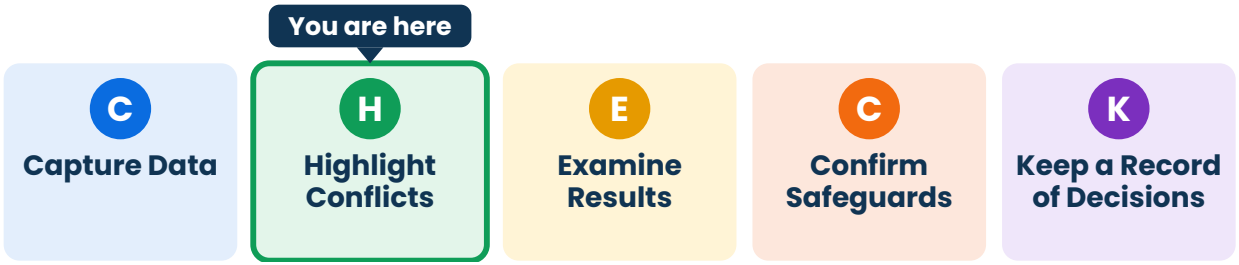
Get more free resources: www.sodcheck.com

The five steps of the CHECK Method




SOD Check
Segregation of Duties
www.sodcheck.com

# How to Find Conflicting Duties: Highlight Conflicts Worksheet

**Step 2 of 5 in the CHECK Method: list each potential conflict**

Use this worksheet for one process, such as payments. Write your rules first. Then list each potential conflict the access files show. A flagged conflict is a question, not proof that anyone did anything wrong.

## Step 1. Pick one process and write your rules

Start with the process, not the role names. A rule is one short sentence: "The same person should not be able to ..."

| # | Item | What to write | Your answer |
|---|---|---|---|
| 1 | **Process in scope** | Start with payments, payroll or journal entries. | |
| 2 | **Rule 1** | Example (an illustration): create a vendor and approve a payment. | |
| 3 | **Rule 2** | Example (an illustration): create a journal entry and approve it. | |
| 4 | **Rule 3** | Example (an illustration): maintain customer records and approve refunds. | |

Get more free resources: www.sodcheck.com

## Step 2. Look in two places

Count rights that come from roles and rights that were granted directly.

| # | Where the pair sits | What it looks like | Example (an illustration) |
|---|---|---|---|
| **5** | **Across two roles** | The user holds one role with the first right and another role with the second. | One person holds both "Vendor Maintenance" and "Payment Approver." |
| **6** | **Inside one role** | One role holds both rights. | A single role can create vendors and release payments. |

## Step 3. List each potential conflict

Priority only sets what to look at first. It is not a risk rating. The Controller decides the risk in later steps.

| # | User or role | The two rights held | Across two roles or inside one role | Priority: High or Medium | Who will check |
|---|---|---|---|---|---|
| **7** | | | | | |
| **8** | | | | | |
| **9** | | | | | |
| **10** | | | | | |

## Step 4. Write down the limits and decide

| # | Item | What to write | Your answer |
|---|---|---|---|
| **11** | **Systems left out** | Name each system you leave out, so the result is not overstated. | |
| **12** | **What to look at first** | List the row numbers. A long list of flagged conflicts is not a score for fraud or weak controls. | |
| **13** | **Ready for Examine Results?** | Write who decided and the date. This step finds possible conflicts. It does not show that anyone misused access. | |

**Who can help:** the Controller (writes the rules and decides what to look at first), the system administrator (confirms what each right allows and runs extra reports) and the IT leader (helps find the right people and arranges secure sharing).

Internal controls and SOX simplified. | A2Q2 SOD Check | © 2026 A2Q2. All Rights Reserved. | LM-006 v5
More free resources: www.sodcheck.com