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The five steps of the CHECK Method

C Capture Data | H Highlight Conflicts | E Examine Results | C Confirm Safeguards | K Keep a Record of Decisions

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# Compare Ways to Run a Segregation of Duties Review: Side-by-Side Checklist

**Compare your options side by side**

Use this checklist to compare ways to run a segregation of duties review: your own team, a consultant, a service or software. Ask every option the same questions and write the answers in the option columns. It does not rate any provider.

## Step 1. Write your goal in one sentence

Example (an illustration): "We need to find conflicting access in our payment process and record what management decides."

**My goal:** _____

## Step 2. Ask each option the same questions

Example (an illustration), row 3: Option 1 is our own team and Option 2 is a consultant. Write who runs the analysis for each.

| # | Question | Why ask it | Option 1 (write its name) | Option 2 (write its name) | Option 3 (write its name) |
|---|---|---|---|---|---|
| 1 | **Which systems, processes and dates are in scope?** | A review can only speak for what it covers. | | | |

| # | Question | Why ask it | Option 1 (write its name) | Option 2 (write its name) | Option 3 (write its name) |
|---|---|---|---|---|---|
| 2 | **Point in time review or ongoing process?** | A point in time review looks at one date. An ongoing process watches between dates. | | | |
| 3 | **Who runs the analysis?** | Know who does the work: your team, a consultant or the service. | | | |
| 4 | **Who sets the conflict rules? Who reviews each flag?** | Management owns the rules and decides what each flag means. | | | |
| 5 | **What system access or administration do we provide?** | Know what your administrator must run or share, and when. | | | |
| 6 | **What is the implementation cost?** | Ask for the full cost to get started. | | | |
| 7 | **What is the ongoing cost?** (maintenance, license or price per check) | Ask for what repeats. | | | |
| 8 | **Minimum commitment? Which modules do we need?** | Ask what you must buy and for how long. | | | |

| # | Question | Why ask it | Option 1 (write its name) | Option 2 (write its name) | Option 3 (write its name) |
|---|---|---|---|---|---|
| **9** | **What evidence can management keep?** | A record someone can read later shows what was checked. | | | |
| **10** | **What work and time will our team need, and when?** | Include setup and each review. | | | |
| **11** | **How quickly will we get results after we buy?** | Ask for a firm number of days and what starts the clock. Software may take longer to set up. | | | |

## Step 3. Decide and write it down

| # | Item | Your answer |
|---|---|---|
| **12** | **Option we chose, and why** | |
| **13** | **Decided by, and date** | |

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

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