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The five steps of the CHECK Method

You are here

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

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How to Record Segregation of Duties Decisions: Keep a Record of Decisions Worksheet

Step 5 of 5 in the CHECK Method: keep a record of decisions

Keep one entry for each item, using the parts below. A good entry lets someone who missed the meeting see what was flagged, what was checked, what was decided and why. Keep real records in approved, secure storage. Do not put sensitive access details in a shared copy of this log.

Step 1. Know the parts of an entry

#	Part	What to write	Example (an illustration)	Your entry
1	**Item number**	A short ID	SD-014	
2	**System and process**	Where the item sits	Payments system, payment process	
3	**Potential conflict**	The pair of tasks	Create a vendor and approve a payment	
4	**What was checked**	The rights and the proof reviewed	IT confirmed both rights. Approval records requested	
5	**Decision and**	What the Controller	Keep the item open until proof	

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#	Part	What to write	Example (an illustration)	Your entry
	reason	decided, and why. Not "Reviewed, OK."	of a second review arrives	
6	**Owner and due date**	One person and one date	Accounts payable owner, by the 15th	
7	**Status**	A plain label from Step 2	Evidence pending	
8	**Proof of completion**	What shows the work was done, and the date closed	Review record saved, closed on the date written here	

Step 2. Use simple working statuses

For every open item, name an owner and a due date. Do not close an item because someone sent an email. Save the proof.

#	Status	When to use it
9	**More review needed**	The facts or the access need another look.
10	**Evidence pending**	The team is waiting for proof, such as a record or a report.
11	**Change approved**	The Controller asked for an access change and the system owner approved it.
12	**Closed with support**	The proof is saved and the Controller wrote the decision and the reason.

Step 3. Test your record

Pick one entry. Could someone who was not in the meeting answer each question?

#	Question	Yes or no
13	What was flagged?	
14	What did the team check?	
15	What did the Controller decide?	
16	Why did the Controller decide that?	
17	What happened next?	

Who can help: the Controller (decides the risk and writes the reason), the process owner (gathers proof or adjusts a business step), the system administrator (carries out or confirms an approved access change) and the system owner (approves any change to the system). A record does not fix an access problem and does not prove a safeguard works.

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