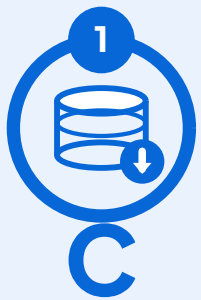
SOD CHECK Method

A FIVE-STEP APPROACH TO A MORE EFFECTIVE SEGREGATION OF DUTIES ANALYSIS

From data to action — in five steps.



CAPTURE DATA

Gather user access and role information.



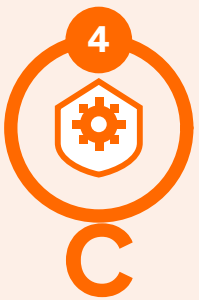
HIGHLIGHT CONFLICTS

Identify potential conflicts that need review.



EXAMINE RESULTS

Review findings, permissions, and business context.



CONFIRM SAFEGUARDS

Determine whether existing safeguards reduce the risk.



KEEP A RECORD OF DECISIONS

Document conclusions, evidence, and next steps.

POTENTIAL CONFLICTS
What needs review

RISK ASSESSMENT
What matters and why

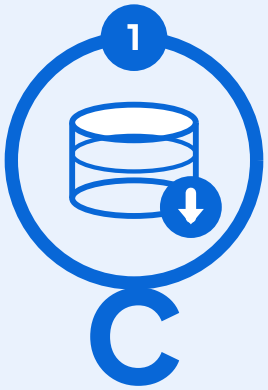
DOCUMENTED DECISIONS
What happens next

SOD CHECK Method

A FIVE-STEP APPROACH TO A MORE EFFECTIVE SEGREGATION OF DUTIES ANALYSIS

C is for CAPTURE

Get complete and accurate access data from the system.



CAPTURE DATA

Collect the user access information needed for the analysis.

Typical Inputs

Collect key information for each user.

User Information

- User ID
- Name
- Status (active/inactive)

Roles and Permissions

- Assigned roles
- Permissions
- Custom roles (if applicable)

System Context

- System name
- Environment (e.g. production)
- Date of data extract

Use a complete file

Include all active users and relevant roles and permissions.

Verify the data

Confirm the extract date and that it matches the system environment.

Keep it consistent

Use the same format and fields across systems and time periods.

Start with the Right Data. Capture, Then Move to the Next Step.

SOD CHECK Method

A FIVE-STEP APPROACH TO A MORE EFFECTIVE SEGREGATION OF DUTIES ANALYSIS



HIGHLIGHT CONFLICTS

Apply segregation of duties rules to find potential conflicts in the access data.

H is for HIGHLIGHT

Find where one person has conflicting access.

Illustrative Example

The same user has access to conflicting functions.

User	Conflicting Access	Conflict Area	Example
Alex	Create vendor · Approve payments	Procure to Pay (PTP)	Can create and pay the same vendor.
Jordan	Create journal entry · Approve journal entry	Transaction Cycle Management (TCM)	Can create and approve the same journal entry.
Taylor	Maintain customer · Approve refunds	Order to Cash (OTC)	Can create and approve customer refunds.

Use defined rules

Apply segregation of duties rules for your systems and business processes.

Include all systems

Review core, custom, and integrated systems in scope.

Review the results

Validate and prioritize potential conflicts for further analysis in the next step.

SOD CHECK Method

A FIVE-STEP APPROACH TO A MORE EFFECTIVE SEGREGATION OF DUTIES ANALYSIS

E is for EXAMINE

Review flagged access before drawing conclusions.



EXAMINE RESULTS

Verify actual access and understand the business context.

Illustrative Example

A flagged conflict needs review before a conclusion is made.

User	Flagged Access	What to Check	Status
user_01	Create vendor + Process payments	Actual permissions · Restrictions	Needs review
user_02	Create journal entry + Approve journal entry	Approval limits · Role design	Needs review
user_03	Maintain vendor bank details + Process payments	Business need · Access level	Needs review

Look deeper before deciding.
Examine the access, the context, and the facts behind the flag.

Confirm actual access

Check what the user can really do.

Understand the context

Consider process, need, and restrictions.

Don't jump to conclusions

A flagged conflict is a prompt to investigate.

SOD CHECK Method

A FIVE-STEP APPROACH TO A MORE EFFECTIVE SEGREGATION OF DUTIES ANALYSIS



CONFIRM SAFEGUARDS

Determine whether safeguards exist to reduce the risk of an identified conflict.

C is for CONFIRM

Confirm safeguards.

Potential Conflict	Example Safeguard	Next Step
Create Vendor + Approve Payment	Independent approval	Verify operation
Create Journal Entry + Post Journal Entry	Secondary review	Verify operation
Create PO + Approve PO	Independent PO review	Evidence needed

A documented safeguard is only the start — confirm the evidence behind it.

Documented safeguard

Identify the control intended to reduce the risk.

Operating evidence

Confirm the control actually occurs.

Residual risk

If support is weak, more action may be needed.

SOD CHECK Method

A FIVE-STEP APPROACH TO A MORE EFFECTIVE SEGREGATION OF DUTIES ANALYSIS



KEEP A RECORD OF DECISIONS

Document the rationale, evidence, and follow-up for each review decision.

K is for KEEP

Keep a record of decisions.

Illustrative Example

What a recorded decision looks like.

What was reviewed	Decision status	Next step
Vendor / payment access	Further review required	Assign owner + due date
Journal-entry access	Safeguard verification pending	Obtain evidence
Customer / refund access	Access change required	Track remediation

A clear record supports review, decisions, and follow-up.

Good documentation helps the next reviewer understand what happened and what comes next.

Record the rationale

Why was the decision made?

Retain the evidence

Keep support for the conclusion.

Track follow-up

Owner, action, and due date.

Want us to run a segregation of duties analysis for you? Book a free 15-minute consultation at sodcheck.com/contact