

# Segregation of Duties Matrix

Process	COSO	Procedure/Function	Grp	<div style="display: flex; justify-content: space-between;"> <span>Create Requisition</span> <span>Approve Requisition</span> <span>Create PO</span> <span>Approve PO</span> <span>Create Voucher</span> <span>Approve Voucher</span> <span>Cut Check</span> <span>Add/Edit Vendor</span> <span>Approve Vendor</span> <span>Bank Reconciliation</span> <span>Enter JE</span> <span>Approve JE</span> <span>Custody of Cash</span> <span>Approval of Bank Depo</span> <span>Post Receipts</span> <span>Add/Edit Customers</span> <span>TGRRCON (BANNER)</span> <span>Hire Employee</span> <span>Change Compensation</span> <span>Change Benefits</span> <span>Create Paycheck</span> <span>ADP Recon</span> </div>																					
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Purchasing	R	Create Requisition	1		X		*		*	X	X	X	X		*										
	A	Approve Requisition	2	X		*		*		X	X	X	X	*											
	R	Create PO	3		*		X		*	X	X	X	X		*										
	A	Approve PO	4	*		X		*		X	X	X	X	*											
	R	Create Voucher	5		*		*		X	X	X	X	X		*										
	A	Approve Voucher	6	*		*		X		X	X	X	X	*											
	C	Cut Check	7	X	X	X	X	X	X		X	X	X	X	X										
	A	Add/Edit Vendor	8	X	X	X	X	X	X	X		X													
	A	Approve Vendor	9	X	X	X	X	X	X	X	X														
Reconciliation	RX	Bank Reconciliation	10	X	X	X	X	X	X	X				*	X	X	X	X					X		
Journal Entry	R	Enter JE	11		*		*		*	X				*		X	X	X	X						
	A	Approve JE	12	*		*		*		X				X	X		X	X	X						
Cash Receipts	C	Custody of Cash	13											X	X	X		X	X	X	X		X		
	A	Approval of Bank Deposit	14											X	X	X	X		X	X	X				
	R	Post Receipts	15											X	X	X	X		X	X					
	A	Add/Edit Customers	16														X	X	X		X				
	RX	TGRRCON (BANNER)	17														X	X	X	X					
Emp Comp	R	Hire Employee	17																	X	X	X	X		
	A	Change Compensation	18																X			X	X		
	A	Change Benefits	19																X				X		
	C	Create Paycheck	20											X			X			X	X		X		
	RX	ADP Recon	22																	X	X	X	X		
			Purchasing									Recon	Journal Entry			Cash Receipts				Employee Comp					

COSO Category	
R	Record
A	Authorize
C	Custody
RX	Reconcile

SOD Risk Level	
X	Elevated Risk
*	Low Risk