

**Segregation of Duties Matrix**

Process	COSO	Procedure/Function	Grp	Duties																																	
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				
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	X	*																								
	A	Approve Voucher	6	*	*		X		X	X	X	X	*																								
	C	Cut Check	7	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																					
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	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	X																				
	A	Add/Edit Customers	16											X	X	X	X																				
	RX	AR Reconciliation	17											X	X	X	X																				
Emp Comp	R	Hire Employee	17																	X	X	X	X														
	A	Change Compensation	18											X						X		X	X														
	A	Change Benefits	19											X						X			X														
	C	Create Paycheck	20								X		X							X	X		X														
RX	Payroll and Benefits Recon	22																	X	X	X	X															
FTE Reporting	R	Add Students	23																						X	X											
	R	Edit Attendance records	24																						X	X											
	C	Report Attendance Records	25																						X	X											
Free & Reduced	R	Add/Edit Free & Reduced Status in the System	26																								X	X									
	A	Approve Free & Reduced Status	27																								X	X									
	C	Collect Meal Receipts	28									X															X	X									
System Access	R	Add/Edit Access within the System	29	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
	A	Approve Access within the System	30																																X		

COSO Category	
R	Record
A	Authorize
C	Custody
RX	Reconcile

SOD Risk Level	
X	Elevated Risk
*	Low Risk

Purchasing
Recon
Journal Entry
Cash Receipts
Employee Comp