

Segregation of Duties (SoD) Control Checklist

Date: _____

Department/Process: _____

Prepared by: _____

Checklist

Process/Area	Key Activity	Role 1	Role 2	Compliant (Y/N)
Cash Handling	Receiving Payments	Cashier	Accountant	
Procure-to-Pay	Approving Purchase Orders	Purchasing Manager	Finance Officer	
Payroll Process	Payroll Preparation	HR Officer	Payroll Admin	
Inventory	Stock Reconciliation	Warehouse Staff	Inventory Controller	
Vendor Management	Vendor Approval	Procurement	Finance	

Reviewer Comments:

Action Items:

Sign-off:

Name: _____

Signature: _____

Date: _____

Important Notes:

- This checklist is intended to help ensure that no single individual controls all critical steps of a process.
- Review and update the checklist regularly as roles or business processes change.
- Segregation of duties reduces the risk of error or fraud in financial and operational transactions.
- Document and justify any exceptions to the segregation of duties and obtain appropriate approvals.
- Store completed checklists securely for audit and compliance purposes.