ISACA
Serving IT Governance Professionals

Segregation of Duties: What's the Risk and What Do We Do About It?

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Core Competencies Track – Session C23

Abstract:

Real life examples and the impacts of SOD failures are provided.
We will clarify the role segregation of duties (SOD) has in reducing risks.
The step by step process to implement effective SOD will be described.
A process to analyze user access is demonstrated.
You will learn how and where IT activities support effective SOD.
We will identify alternative controls when SOD is not possible.

Target Audience:

Targeted to people with beginner / intermediate understanding of segregation of duties risks and controls and applies to all levels in audit, security, finance, associated with business systems and operations including financial reporting, sales-to-cash, or procure-to-pay activities.

COBIT Objectives:

PO4.8 – Responsibility for Risk, Security and Compliance
PO4.9 – Data and System Ownership
PO4.11 – Segregation of Duties
DS5.3 – Identify Management
DS5.4 – User Account Managment
DS11.6 Security Requirements for Data Management

Speaker Bio:

Eric Miles, CPA, CFE, CFF, CPIM
Partner, Business Risk Management and Control Solutions
Eric leads the Northern California Internal Audit Practice and is the Quality Assurance Coordinator for the entire Internal Audit Practice, as well as a former member of the audit advisory committee which sets audit policy. He provides substantial internal audit and public accounting experience. Eric serves as the outsourced Director of Internal Audit for several organizations in various industries, and his expertise includes operations, compliance, accounting, information technology, and fraud prevention. He is a Certified Public Accountant (CPA) and a Certified Fraud Examiner (CFE), in addition to being Certified in Financial Forensics (CFF) and Certified in Production and Inventory Management (CPIM).

Scott Mitchell, CISA, CFE
Senior Manager, Business Risk Management and Control Solutions
Scott has over ten years of experience in auditing internal controls, leading projects across multiple industries addressing business and information technology processes. His technical skills in relational databases, auditing software, and IT disciplines coupled with his extensive experience in business processes provide the foundation for effective and efficient segregation of duties analysis and risk mitigation. He is a Certified Information Systems Auditor (*CISA*) and Certified Fraud Examiner (*CFE*).