

Intro to Segregation of Duties

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C24 – Intro to Segregation of Duties

Session Abstract

This is an introductory course designed to help you better understand the impact and reason for segregation of duties. This will cover real-life examples and the impact of SOD failures along with how to implement a step-by-step process to implement effective SOD. You will also better understand the responsibility and ownership between the business and IT and how to effectively work with both organizations. SOD is not the end-all and, as such, we will discuss ways to identify mitigating and compensating controls that can be effectively implemented to address SOD risks.

Target Audience

Anyone interested in better understanding principles for establishing segregation of duties and implementing processes that can be easily repeated to help avoid segregation of duty surprises that are generated by internal or external audits.

COBIT Objectives

This session will highlight the following 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 Management
- DS11.6 – Security Requirements for Data Management

Speaker Bio

Weston is a Senior Manager within the Business Risk Management and Controls Solutions division of Moss Adams LLP. He has over 13 years of experience performing business process and IT control reviews in a variety of industries as well as working with a variety of financial applications and computing environments. Weston has substantial internal audit experience leading projects end-to-end across multiple industries in both business operations and information technology. His extensive business process skills, coupled with his IT knowledge, provide the foundation for improved business results. Weston has worked closely with clients to define and implement segregation of duty procedures and better understand risks associated with key conflicts.

Prior to working with Moss Adams, Weston was the regional lead for a large firm's ERP and implementation group with experience leading Oracle, SAP and other ERP reviews. He was a lead for the firm's initiatives around Systems Implementation Assurance services working with a variety of implementation methodologies and the risks associated with implementation and development strategies. He was also a lead in developing internal controls standards, Sarbanes Oxley standards and has instructed internal courses on business process risks, controls and integration. Weston is a Certified Information Systems Auditor (*CISA*) and Certified Risk in Information System Controls (*CRISC*)