

Effective Segregation of Duties (SOD) in ERPs

Steve Shofner
Senior Manager, Armanino LLP



Core Competencies – C23

Session Abstract

If you have one person within an organization receiving cash, creating the deposit, and taking the deposit to the bank, there is a high risk that not all the cash received is making it into the organization's bank account. That is why organizations need to have multiple people involved in the process, which is known as a Separation of incompatible Duties (SOD). This session will provide more examples of SOD that organizations typically face, provide some leading practices to address (control) the related risks, and answer some important questions:

- Who should own the process?
- What should be considered in designing a corporate SOD strategy?
- How should those considerations be executed and monitored against to ensure continued success?

Target Audience

This session will benefit attendees from both the operational and audit or compliance groups who need to understand the risks around SOD or implement appropriate controls.

Speaker Bio

Steve is a Senior Manager at Armanino LLP, serving as the IT Practice Leader for their Governance, Risk, & Compliance practice. He has over 17 years of experience performing various types of IT governance, risk, and compliance audits: financial statement audits, SSAE-16 / SOC attestations (formerly SAS-70s), disaster recovery and business continuity planning, risk assessments, SOX compliance audits, security controls testing, and others. Prior to joining Armanino, Steve began his career with PricewaterhouseCoopers, and then spent most of the next decade with Ernst & Young. After leaving the Big 4, he spent several years in the Internal Audit and Compliance departments for large corporations, ran his own consulting practice, and then returned to public accounting. During that span, he has performed the roles of external auditor, internal auditor, SSAE-16 / SOC / SAS-70 service auditor, compliance program manager; and consultant across many industries, including high-technology, hardware, software, internet (.coms), financial services, healthcare, biotech, manufacturing / distribution, retail, and others. With that experience, he brings a well-rounded view to all aspects of IT governance, risk, compliance, and operations.

In addition to his client service, Steve spent a rotation in Ernst & Young's National Office contributing to their Global Audit Methodologies, and was the Education Coordinator for the Pacific Northwest IT Audit practice. He has spoken at numerous events, including the RSA Conference, national and local ISACA events, and international webcasts.

Steve currently serves as the President of the San Francisco ISACA Chapter. He is also Co-Chair of the SF ISACA Fall Conference Planning Committee and Co-Chair of the Education and Events Committee, helping coordinate all the Chapters' educational events.

Speaker Details (optional):

Facebook URL	
Twitter URL	
LinkedIn URL	www.linkedin.com/pub/steve-shofner/0/841/206/
E-mail	Steve.Shofner@amllp.com
Website	www.amllp.com