City of Portland
SAP Segregation of Duties Exception Process and Form

Section I: Description of Segregation of Duties Exception Process

The following form is to be used by a bureau or division requesting that a position be granted an exception to the segregation of duties requirements in SAP and to comply with Accounting Administrative Rule: FIN 6.15 – Internal Controls and Management's Responsibility.

Definition/Examples: Incompatible duties or responsibilities occur when a single person has been given or allowed access that could potentially be used to carry out and conceal errors and/or irregularities in the course of performing their day-to-day activities. Some examples of incompatible duties are:
- Authorizing a financial transaction, then receiving and maintaining custody of the asset that resulted from the transaction.
- Receiving checks (payment on accounts receivable) and approving write-offs.
- Depositing cash and reconciling bank statements.
- Approving time cards and having custody of paychecks.
- Having unlimited access to alter or adjust assets and accounting records, and computer terminals and programs.

A list of conflicting roles can be found on the EBS website:
http://www.portlandoregon.gov/cao/article/470656

Exceptions: Segregation of duties policy exceptions are sometimes necessary to accommodate situations—for example, unforeseen absences in the workplace—that require a user to perform conflicting tasks outside of their usual responsibilities. It is understood that granting this exception gives a specified user access to resources that are not compatible under the segregation of duties policy.

Internal Controls: It is also understood that mitigating controls **must** be in place in the area as described below and that confirmation of those controls will be required on an on-going basis. **Failure to comply with defined control requirements will result in immediate termination of this exception.**

Process/Approval: An exception must be submitted to the City Controller and approved before the roles can be assigned in SAP. This exception includes the following sign off and approval, preferably using digital signatures:
- Employee who is the current position holder
- Employee's supervisor who acknowledges the mitigating controls to be used
- Senior Financial Officer in bureau
- City Controller

Contact EBSsupport if you have questions about completing the authorization form.

Email the completed form to the City Controller, Cc:ing EBSsupport.

SAP Segregation of Duties
Request for Exception

Name, position, and PERNR of the employee for whom exception is requested:

Name: _____

Position: _____ PERNR: _____

Bureau: _____

Supervisor of Position: _____

NOTE: The supervisor over the position where the exception occurs has ultimate accountability to ensure that the necessary controls outlined in the exception request are being followed.

List SAP roles causing the conflict (list technical names):

_____

_____

_____

Reason for exception request:

_____

_____

_____

Internal process controls to assure separation of duties:

_____

_____

_____

Start date: _____ End date: _____

Employee's signature: _____

Date: _____

Supervisor's signature: _____

Date: _____

Bureau Sr. Financial Officer's signature: _____

Date: _____

Section III: Approval

☐ Approved ☐ Denied

Controller's signature: _____

Date: _____

Section IV: Routing

Date forwarded to EBSsupport: _____

Date role assigned: _____