

**SAP Controls: Segregation of Duties**

1/30/2018

City management is responsible for establishing the proper control environment and developing structural and operational policies and procedures that will safeguard City assets. A standard component of these policies is segregation of duties so that no individual has complete control over a process or the capacity to both create and conceal errors or irregularities. See the following reference documents.

City Financial Administrative Rule FIN-6.15 - Control Activities: <https://www.portlandoregon.gov/citycode/article/130479>

Additional Control Objectives are highlighted in the Business Cycle audit schedules

Please note that conflicting role combinations are allowed only with a documented exception, approved by the Controller.

If you have this role:	Role Description and Guidelines	You cannot have this role:	Controlling reason: Why?
<p>AP Tax Vendor AP Display RP_S_AP_TAX_VENDOR_DISPLAY</p> <p>(Revenue Division only) (Must have Limited Professional Display Only Composite Role)</p> <p>Revenue Division staff only unless written authorization provided by the Revenue Division manager.</p>	<p>The AP Tax Vendor Display role provides access to accounts payable invoices for business license refunds (vendor 999906) and arts tax refunds (vendor 999907) and is restricted in SAP. This role combined with the AP Display All role will enable Revenue Bureau staff to access all display and report functions of accounts payable for business license refunds (vendor 999906) and arts tax refunds (vendor 999907).</p> <p>Do not assign this role to Revenue Division staff who have either the RP_S_AP_BUREAU_PROCESSOR or RP_S_AP_BUREAU-CENTRAL_APPROVR roles. These staff need either the RP_S_AP_TAX_VENDOR_PARK or RP_S_AP_TAX_VENDOR_POST roles.</p> <p>Do not assign to RP_S_AP_CENTRAL_AP_POST, RP_S_AP_CENTRAL_ACCTG_PMT_PROC, RP_S_AP_VENDOR_MASTER_ADMIN, OR RP_S_AP_CENTRAL_CLEAR_CLOSING roles. These central roles already have the necessary authorizations.</p>	<p>No SoDs - see role guidelines for restrictions</p>	<p>This is a display only role to allow Revenue Division staff to review vendor payments that relate primarily to business license or tax refunds.</p>
<p>AP Tax Vendor AP Park RP_S_AP_TAX_VENDOR_PARK</p> <p>(Revenue Division only) (Must have RP_S_AP_BUREAU_PROCESSOR role)</p> <p>Revenue Division staff only unless written authorization provided by the Revenue Division manager.</p>	<p>The AP Tax Vendor Park role grants access to accounts payable invoices for business license refunds (vendor 999906) and arts tax refunds (vendor 999907) and is restricted in SAP. This role combined with the AP Bureau AP Processor role will enable Revenue Bureau staff to park invoices for business license refunds (vendor 999906) and arts tax refunds (vendor 999907).</p> <p>Must have the RP_S_AP_BUREAU_CENTRAL_APPROVR role.</p> <p>Do not assign to RP_S_AP_CENTRAL_AP_POST, RP_S_AP_CENTRAL_ACCTG_PMT_PROC, RP_S_AP_VENDOR_MASTER_ADMIN, OR RP_S_AP_CENTRAL_CLEAR_CLOSING roles. These central roles already have the necessary authorizations.</p>	<p>RP_S_AP_TAX_VENDOR_DISPLAY RP_S_AP_TAX_VENDOR_POST RP_S_AP_CENTRAL_AP_POST RP_S_AP_CENTRAL_ACCTG_PMT_PROC RP_S_AP_VENDOR_MASTER_ADMIN RP_S_AP_CENTRAL_CLEAR_CLOSING All MM Roles Conflict</p>	<p>This role is specific to the revenue division to process and review tax refunds and other payments specific to the division. This role should not be combined with additional functions to be able to approve or post the same transaction. This protects against entries that are incorrect, or make cash payments in error, and strengthens internal controls to protect against fraudulent business license or tax refunds. Having separated entry, approval, and posting roles helps to prevent people from circumventing the review system in place.</p>
<p>AP Tax Vendor AP Post RP_S_AP_TAX_VENDOR_POST</p> <p>(Revenue Division only) (Must have RP_S_AP_BUREAU_CENTRAL_APPROVR role)</p> <p>Revenue Division staff only unless written authorization provided by the Revenue Division manager.</p>	<p>The AP Tax Vendor AP Post role combined with the AP Bureau Central AP Approver role will enable Revenue Bureau staff to approve/post invoices parked for business license refunds (vendor 999906) and arts tax refunds (vendor 999907).</p> <p>Must have the RP_S_AP_BUREAU_CENTRAL_APPROVR role.</p> <p>Do not assign to RP_S_AP_CENTRAL_AP_POST, RP_S_AP_CENTRAL_ACCTG_PMT_PROC, RP_S_AP_VENDOR_MASTER_ADMIN, OR RP_S_AP_CENTRAL_CLEAR_CLOSING roles. These central roles already have the necessary authorizations.</p>	<p>RP_S_AP_TAX_VENDOR_PARK RP_S_AP_TAX_VENDOR_DISPLAY RP_S_AP_CENTRAL_AP_POST RP_S_AP_CENTRAL_ACCTG_PMT_PROC RP_S_AP_VENDOR_MASTER_ADMIN RP_S_AP_CENTRAL_CLEAR_CLOSING All MM Roles Conflict except: RP_S_MM_BUREAU_APPROVER_A1, A2, and A3, RP_S_MM_GRANT_APPROVER, and RP_MM_CONTRACT_APPROV_DIRECT</p>	<p>This role is specific to the revenue division to process and review tax refunds and other payments specific to the bureau. This role should not be combined with additional functions to be able to enter or approve the same transaction. This protects against entries that are incorrect, or make cash payments in error, and strengthens internal controls to prevent against fraudulent tax refunds. Having separated entry, approval, and posting roles helps to prevent people from circumventing the review system in place.</p>
<p>AP-Accounts Payable Vendor Clearing RP_S_AP_CENTRAL_CLEAR_CLOSING</p> <p>(Central Accounting only)</p>	<p>The AP Vendor Clearing role is responsible for correcting or adjusting vendor balances or open line items that are not cleared through payments or automatic clearing. They are also responsible for maintaining the GR/IR account and manually clearing advances and manually clearing vendor overpayment refunds with the corresponding credit memo where needed.</p>	<p>AP-Bureau AP Processor AP-Bureau Central Approver AP-Central Accounting Approver All MM Roles Conflict</p>	<p>This is a Central Role and only mapped to a small select group of users. This role cannot be combined with any MM roles or the Bureau AP Processor role. A person that can correct or adjust vendor balances should not also be able to approve payments to vendors. This prevents a single person from being able to enter, approve, receive goods, and adjust transactions that affect the City's cash accounts. This type of approval process strengthens the City's internal controls around the City's payment and protects against misappropriation of assets, fraud, inaccurate vendor payments, and check kiting.</p>
<p>AP-Bureau / Central AP Approver RP_S_AP_BUREAU_CENTRAL_APPROVR</p>	<p>The AP Approver role is responsible for review and approval or cancellation of parked non-PO invoices within the Bureau's Accounts Payable department.</p> <p>Should, but is not required to, be assigned to a manager with budget authority since approves non-PO vendor invoices for payment (i.e., e, a budget expenditure).</p>	<p>All central AP roles conflict including: CM-Petty Cash Custodian AP-Central Accounting Approver (Central AP Post ) AP-Central Accounting Payment Processor AP-Vendor Master Administrator AP-Accounts Payable Vendor Clearing All MM Roles Conflict except RP_S_MM_BUREAU_APPROVER_A1, A2,</p>	<p>This role cannot be combined with the AP Processor role or any MM roles, except requisition and contract approver roles. A person that is approving payments should not also be able to make adjustments to the cash subledgers, post entries to the general ledger, setup vendors, or receive goods. This sets internal controls around the processing of payments to prevent errors such as payments to incorrect vendors, proper review and signoff on the receipt of goods or services, and support fraud prevention.</p>



		and A3, RP_S_MM_GRANT_APPROVER, and RP_MM_CONTRACT_APPROV_DIRECT	
AP-Bureau AP Processor RP_S_AP_BUREAU_PROCESSOR	The Bureau AP Processor will review invoices and supporting documentation, enter/park invoices, invoice corrections, research vendor history. They are responsible for all invoicing activities within the bureau except for non-PO invoice approval or cancellation.	All central AP roles conflict including: CM-Petty Cash Custodian AP-Central Accounting Payment Processor AP-Vendor Master Administrator AP-Accounts Payable Vendor Clearing All MM Roles Conflict except RP_S_MM_GRANT_APPROVER	This role cannot be combined with the AP Approver role or any MM roles. This mitigates the risk of an employee having authorization to use two or more conflicting transactions such as reviewing, approving, and posting City of Portland payments. Retaining these strong internal controls and review of the City of Portland's payments there are proper checks and balances to prevent people from circumventing the standard process.
AP-Central Accounting Approver RP_S_AP_CENTRAL_AP_POST (Central Accounting only)	The Central AP Post is responsible for transfer postings to the escheat vendors, for vendor overpayment refund postings, and other special vendor postings performed centrally.	CM-Petty Cash Custodian AP-Accounts Payable Vendor Clearing AP-Bureau / Central AP Approver AP-Bureau AP Processor AP-Central Accounting Payment Processor AP-Vendor Master Administrator All MM Roles Conflict	This Central role is assigned to limited number of individuals, and cannot be combined with other MM and AP update roles or the Petty Cash Custodian role in Cash Management. This mitigates the risk of an employee having authorization to use two or more conflicting transactions such as entering, reviewing, approving, and posting City of Portland payments. Retaining these strong internal controls and review of the City of Portland's payments there are proper checks and balances to prevent people from circumventing the standard process.
AP-Central Accounting Payment Processor RP_S_AP_CENTRAL_ACCTG_PMT_PROC (Central Accounting only)	Payment Processor schedules, reviews and executes the vendor payment run for checks, ACH or Wires. They have authorization to process payments and send checks to spooling.	CM-Bank Accounting Reconciliation AP-Bureau / Central AP Approver AP-Bureau AP Processor AP-Central Accounting Approver (Central AP Post) All MM Roles Conflict	This Central role will be mapped to a small select group of users who will have authorization to process payments. It cannot be combined with AP Bureau Processor, AP Bureau Approver, or Central AP Post roles. Breaking these duties into different roles for separate employees to work on reduces the risk of errors, irregularities, and supports strong internal controls for the City of Portland. This creates more accurate payments to vendors, and helps in having proper documentation for annual audits.
AP-Retainage Processor RP_S_AP_RETAINAGE_PROCESSOR (Must have the RP_S_AP_BUREAU_PROCESSOR role)	The authorizations and transactions on the AP Retainage Processor role combined with the AP Bureau Processor role enables the user to move retainage to be released from Retainage Payable to General Payables so it can be paid.  Must be assigned to a user who has the RP_S_AP_BUREAU_PROCESSOR role.  This individual must be familiar with the city and bureau requirements for releasing retainage.	All MM Roles Conflict	This role should not have access to MM roles due to the conflict that exists between releasing cash to vendors, generally after a construction project, and receiving the goods or services.
AP-Vendor Master Administrator RP_S_AP_VENDOR_MASTER_ADMIN (Central Accounting only)	The AP Vendor Master Administrator role will create, modify, and maintain vendor master data on behalf of the Bureaus within the City of Portland. This individual will coordinate the purchasing data inputs or changes with Central Purchasing, and will be responsible for assignment of vendors to the correct account groups. This individual must be familiar with the city's requirements for vendor compliance.  This individual must be familiar with the city's requirements for vendor compliance.	AP-Bureau / Central AP Approver AP-Bureau AP Processor AP-Central Accounting Approver (Central AP Post ) All MM Roles Conflict	This role will be assigned to the relevant users identified within OMF/BRFS, and cannot be combined with AP Processor, AP Approver or Central AP Post roles, or MM roles. The vendor master administrator should not also be entering or approving AP documents, or handling MM duties. This keeps a separation of duties between the role that creates new vendor records and the employees using the vendor records to process AP. This prevents creating fictitious vendors, and making fraudulent payments. This role is rated as a high risk area on the Segregation of Duties Overview Matrix.
AR-Adjustment Approval Role RP_S_AR_ADJUSTMENT_APPROVAL	Adjustments are made to customer accounts for incorrect pricing, wrong customer billed, or negotiated price adjustment. Any adjustment to a customer account requires the proper approval according to the A/R Administrative Rule. Adjustments are usually initiated in the bureau and completed in the Accounting Division	AR-Billing Request Processing AR Cash Application	This role cannot be combined with AR-Billing Request Processing, or AR-Cash application role. This separates duties between bureau staff initiating credit memos and write-offs, and the central roles that review and create the actual credit memos and write-offs. Having strong internal controls around this role prevents the concealment of irregularities.
AR-Billing Request Processing RP_S_AR_BILLING_REQUEST_PROCES	Most City bureaus, including OMF, P&D, PHB, BES etc., invoice their customers for items or services that have a fixed unit price (or set of prices) based on quantity. In SAP, these will be set up as billing requests for a predefined set of "materials". During data entry, the user will select one of the predefined items (changing the description, if needed), along with the quantity to be billed. SAP will calculate the proper price, charge, or fee for the item to be billed, taking into consideration quantity breaks, customer groups, overhead factors, and service dates	AR-Adjustment Approval Role AR-Cash Application Role AR-Centralized Billing and A/R Processing CM-Bank Accounting Reconciliation	This role cannot be combined with AR-Centralized Billing and Accounts Receivable Processing, AR-Adjustments Approval Processing, AR-Cash Application Role or CM-Bank Accounting Reconciliation. The employee entering a billing request should not also be able to approve or make adjustments to customer accounts to support a strong review process for errors or irregularities in billings.
AR-Cash Application Role RP_S_AR_CASH_APPLICATION (Central Accounting only)	Role is responsible for receiving customer payments, and applying them to the customer account in SAP, clearing unpaid invoices according to bureau specific rules (oldest balance or invoice number).	AR-Adjustment Approval Role AR-Billing Request Processing AR - Centralized Billing AR-ERD-Check Receiving Role CM-Bank Accounting Reconciliation	This role must not be combined with AR-Adjustment Approval Role, AR-Billing Request Processing, AR-Centralized Billing and AR Receiving, AR Check Receiving Role, or CM-Bank Accounting Reconciliation. This limitation to not allow one employee to have multiple roles in the same end-to-end AR process strengthens internal controls and reduces risk associated with incorrect cash receipt and application to the proper accounts, as well as potential cash skimming or misappropriation of assets. Specifically, one person should not be able to create a memo and handle customer payments. Similarly, a person should not this role and the CM-Bank Accounting Reconciliation role. Segregation in these duties reduces

			the opportunities for transactions to be covered up.
AR-Centralized Billing and A/R Processing RP_S_AR_CENTRAL_BILLING_PROCES (Central Accounting only)	Billing Requests for credit memos and write-offs are created at the bureau, but Central AR creates the billing documents using this role. This role also has the ability to clear Gal accounts, clear customer accounts, reverse documents, reset cleared items.	AR-Billing Request Processing	This role should not be assigned to those with AR-Billing Request Processing, or AR-Cash Application Role. Employees that can post receivables to the general ledger should not be able to enter billing requests to prevent against errors or irregularities in revenue receipts. Also, supports overview of timely collection of cash receipts. This is a centralized role that is used to manage customer accounts. This is segregated from the bureaus' role of creating the billing documents to provide control over the customer's obligation and safeguard assets.
AR-ERD-Check Receiving Role RP_S_AR_CHECK_RECEIVING	This role is responsible for receiving customer payments and completing a deposit slip to take to Treasury or to the bank.	AR-Cash Application Role CM-Bank Accounting Reconciliation	This is a centralized role within AR for use by Operational Accounting. Users with this role cannot be mapped to AR-Cash Application Role or CM-Bank Accounting Reconciliation. This segregation of duties supports strong internal controls around cash collection and deposit. It allows for proper receipt and review of payments, and protects against errors, misappropriation of assets, and fraud.
CM-Bank Accounting Reconciliation RP_S_CM_BANK_ACCOUNTING_RECONC (Treasury and Technical Accounting only)	Involves the posting of cash activity to the G/L accounts and reconciling of outstanding A/P checks. It also includes performing the accounting period reconciliation of the Treasury controlled bank accounts. The Treasury book balance is then reconciled to the bank balance. Assign to accounting positions within central Accounting Division and the Treasury staff responsible for reconciling bank accounts.	AP-Central Accounting Payment Processor AR-Billing Request Processing AR-Cash Application Role AR-ERD-Check Receiving Role	This role cannot be combined with AP-Central Accounting Payment Processor, AR-Billing Request Processing, AR-Cash Application Role, or AR-Check Receiving Role. The employee reconciling bank accounts should be different than the employees processing AP, AR, and cash to mitigate risks around errors, irregularities, misappropriation of assets, or fraud in payments or receipts of cash.
CM-Petty Cash Custodian RP_S_CM_PETTY_CASH_CUSTODIAN	This role describes the individual who is responsible for the safekeeping, disbursement and replenishment of petty cash accounts as well as the authorization requirements. This role will be mapped to petty cash custodians. The petty cash custodian shall NOT be authorized to approve cash payments from the account or requests to replenish account.	AP-Bureau / Central AP Approver AP-Bureau AP Processor AP-Central Accounting Approver	Internal control risk around cash handling is at a high assessment level. This is due to the potential for cash to be skimmed, stolen, or misappropriated. The individual responsible for safekeeping cash should not also have approval of payment requests or cash replenishment to protect against fraudulent use or replenishment of cash funds.
Treasurer Bank Operations RP_S_CM_TREASURER_BANK_OPS (Treasury only)	This role will oversee the creation and update of relevant bank accounts to permit the City of Portland to properly account for the cash and investment accounts. This role will interact and support the Central Accounting personnel with the proper configuration of the G/L account mapping. This role will assist in the configuration of the bank data and G/L mapping.	All AP roles conflict All MM roles Conflict	Role should be assigned only to a few staff in BRFS/Treasury. This limited assignment reduces risk of incorrectly setting up bank accounts, centralizes the oversight, creation, and maintenance of bank accounts. This reduces the risk of bank accounts being opened and not added to SAP, and increases oversight around use of these accounts.
GL-Account Maintenance Role RP_S_GL_ACCOUNT_MAINTENANCE	The GL Account Maintenance tasks are performed in the central accounting department and access to the respective transactions will be restricted to a number of selected staff in the department. The enterprise role for GL account maintenance encompasses two steps in the process of creation of a GL account: The primary request analysis, and the actual GL account setup.	GL-Journal Entries - Bureau Approve / Reject	This role cannot be combined with GL-Journal Entries - Bureau approve/reject. There should be segregation between the person creating/maintaining GL accounts from journal entry approvers to reduce errors or incorrect use of accounts. This reduces risk of incorrectly stating balances for financial reporting.
GL-Journal Entries - Enter/Park RP_S_GL_JOURNALS_ENTRIES_PARK	This role is for all users who need to enter and park a journal entry. Users across the City will have the ability to Enter/Park journal entries. Bureau Approver listed on the journal entry may or may not be the same user who entered and parked the journal entry. Journal entries must be entered and parked by a different user than the designated user with the ability to do Final Approve and Post.	GL-Journal Entries - Final Approve and Post / Reject	This role cannot be combined with GL-Journal Entries - Bureau Approve/Reject, or GL-Journal Entries - Final Approve and Post/Reject. This is due to the potential of having journal entry errors or incorrect use of accounts, cost objects, funds, or functional areas. Having a separate person review the journal entry creates stronger internal controls around changes to the general ledger.
GL-Journal Entries - Final Approve and Post / Reject RP_S_GL_JOURNAL_ENTRIES_FINAL (Central Accounting only)	This allows designated users to approve and post or reject journal entries. All user will have the GL Display role.	GL-Journal Entries - Enter/Park	This role cannot be combined with GL-Journal Entries - Enter/Park. This is due to the potential of having journal entry errors or incorrect use of accounts, cost objects, funds, or functional areas. Having a separate person review the journal entry creates stronger internal controls around changes to the general ledger.
GL-Journal Entries - Bureau Approve / Reject RP_S_GL_JOURNAL_ENTRIES_BUREAU	This role is for users across the City who do bureau or first level approval of journal entries.	GL-Account Maintenance Role	This role cannot be combined with GL-Account Maintenance Role, or GL-Journal Entries - Enter/Park. This is due to the potential of having journal entry errors or incorrect use of accounts, cost objects, funds, or functional areas. Having a separate person review the journal entry creates stronger internal controls around changes to the general ledger.
MM-Contract Administrator RP_S_MM_CONTRACT_ADMINISTRATOR	The Contract Administrator role is used in the bureau and is assigned to a bureau's Contract Administrator. The Contract Administrator is responsible for managing a bureaus contracts. Someone with this role can create, change, display, and report contrast in SAP.	All AP Roles Conflict	Generally the MM roles aren't assigned to people that do contract creation in SAP, or amendments, and also assigned AP roles to create or process payments. This limits risk associated with an employee creating fictitious or undesirable contracts, and then have payments made on those contracts. Vendor Outline Agreements are rated as high risk based on the SoD Conflicts Risk Assessment Detail table.
MM-Contract Approver		All AP Roles Conflict except	

RP_S_MM_CONTRACT_APPROV_*	The Contract Approver role is responsible for reviewing and approving the contract in accordance with City of Portland code and contracting policies. The Contract Approver either approves the contract or rejects it and returns it to the creator for changes and/or deletion.	RP_S_AP_BUREAU_CENTRAL_APPROVR MM-Central Buyer MM-Purchasing Supervisor	Generally the MM roles and AP roles aren't assigned to the same people. This limits risk associated with an employee creating fictitious or undesirable contracts, and then have payments made on those contracts. Vendor Outline Agreements are rated as high risk based on the SoD Conflicts Risk Assessment Detail table.
MM-Bureau Approver Number 1 – 3 RP_S_MM_BUREAU_APPROVER_A*	Bureau approvers are responsible for reviewing and approving all purchase requisitions, within the bureau, that use assigned fund centers. The requisition is then automatically routed to the Grant Approver, the Commodity Specialist and the Central Buyer, if their approval is required.	All AP Roles Conflict except RP_S_AP_BUREAU_CENTRAL_APPROVR MM-Bureau Buyer MM-Goods Receiver MM-Requisitioner	The Bureau Approver is not going to also have AP roles or the ability to request or receive goods. This segregation of duties reduces risk around errors or fraud in AP entries which make payments to City vendors.
MM-Bureau Buyer RP_D_MM_BUREAU_BUYER_*	The Bureau Buyer role is used in the bureau and is responsible for managing a bureau's distributed purchase orders. The Bureau Buyer can create, change, display and report distributed purchase orders in SAP. A user with this role can also display and report purchase orders in SAP.	All AP Roles Conflict MM-Bureau Approver Number 1 – 3 MM-Central Buyer MM-Purchasing Supervisor	If one individual has responsibility for more than one of these functions, an individual could circumvent controls by both entering and approving/releasing that same order without further approval.
MM-Central Buyer RP_S_MM_CENTRAL_BUYER (Procurement Services only)	The Central Buyer role is used in Procurement Services. It is assigned to Senior Procurement Specialists, Procurement Specialists and possibly Assistant Procurement Specialists. The Central buyer role is responsible for managing purchase orders and contracts created by Procurement Services. The Central Buyer can create, change, display and report both purchase orders, and contracts.	All AP Roles Conflict MM-Contract Approver	If one individual has responsibility for more than one of these functions, an individual could circumvent controls by both entering and approving/releasing that same order without further approval.
MM-Goods Receiver RP_D_MM_GOODS_RECEIVER_*	The Goods Receiver role is responsible for entering the goods and services receipts against purchase orders and distributed purchase orders in SAP. By entering the goods receipt, the Goods Receiver is acknowledging that the quantity of goods ordered were delivered in good condition or that the services ordered were performed. This acknowledgement is required before a vendor invoice can be paid.	All AP Roles Conflict MM-Bureau Approver Number 1 - 3 MM-Central Buyer MM-Grant Approver  MM-Purchasing Agent MM-Purchasing Supervisor	If one individual has responsibility for more than one of these functions, an individual could circumvent controls by approving a purchase order to obtain additional goods and change the (physical) inventory count to reflect the fictitious order. The payment might go out undetected. This is rated as an area of high internal control risk by the SoD Conflicts document.
MM-Purchasing Supervisor RP_S_MM_PURCHASING_SUPERVISOR (Procurement Services only)	The Purchasing Supervisor role is limited to Procurement Services and is assigned to Procurement Supervisors or Procurement Manager who release purchase orders.	All AP Roles Conflict MM-Contract Approver MM-Goods Receiver MM-Requisitioner	If one individual has responsibility for more than one of these functions, an individual could circumvent controls by approving a purchase order to obtain additional goods and change the (physical) inventory count to reflect the fictitious order. The payment might go out undetected. This is rated as an area of high internal control risk by the SoD Conflicts document.
MM-Requisitioner RP_S_MM_REQUISITIONER	The Requisitioner role is responsible for managing a bureau's requisitions. Someone with this role can create change, display, and report requisitions in SAP. At fiscal year end, the Requisitioner is responsible for canceling or closing all the bureau's requisitions.	All AP Roles Conflict MM-Bureau Approver Number 1 - 3 MM-Central Buyer MM-Purchasing Agent MM-Purchasing Supervisor	An employee with the requisitioner role should not also be able to review and approve the same purchase request. This limits risk associated with the same person creating an incorrect or fictitious purchase requisition and then being able to approve it.
MM-Purchasing Agent RP_S_MM_PURCHASING_AGENT (Procurement Services only)	The Purchasing Agent role is limited to Procurement Services, and is assigned to the Procurement Manager or designated Procurement Supervisors who release contracts.	All AP Roles Conflict MM-Goods Receiver MM-Requisitioner	An employee with the purchasing agent role should not also be able to review and approve the same purchase request. This limits risk associated with the same person creating an incorrect or fictitious purchase requisition and then being able to approve it, and have a payment generated. These internal controls should eliminate employees circumventing the purchase process.
MM-Grant Approver RP_S_MM_GRANT_APPROVER	Grant Approvers are Grant Analysts who are responsible for reviewing and approving purchase requisitions for grant spending (i.e., Requisitions with a grant funding source). The Grant Approver verifies that the grant listed on the requisition is correct. If it is, the Grant Approver will approve the requisition. If it isn't, the Grant Approver will reject it and return it to the creator for changes or deletion.	All AP Roles Conflict except RP_S_AP_BUREAU_CENTRAL_APPROVER and RP_S_AP_BUREAU_PROCESSOR MM-Goods Receiver	The employee that can review and approve the purchase requisition for grant spending should not also be able to enter requisitions, be the bureau approver, or receive goods. This protects against incorrectly spending grant funds, or making payments in error or to the wrong vendor. It provides additional oversight that funds are spend in accordance to grant stipulations and IRS rules and regulations.
AP-Vendor Master Compliance Administrator RP_S_AP_VENDOR_MASTER_MTCE (Procurement Services and Revenue Division staff only)	The AP Vendor Master Compliance Administrator role will have view-only access to vendor master record information, including special authorization to view the tax identification number. They will view vendor master record information, including tax identification number, to assist in validating vendor matches between external compliance software and SAP.  Assignment will be limited to two users each in Procurement Services and in Revenue Division. Approval by the Accounting Division Accounting Manager is required for role assignment.  Users assigned this role are responsible for vendor compliance management for Procurement Services (using BuySpeed software in 2017) and Revenue Division (using BLIS software in 2017).	See role guidelines	Access to restricted vendor information (i.e., tax identification numbers) is limited to a few City staff who have an overriding need to view this restricted data. Users responsible for vendor compliance management need to be able to display vendor tax identification numbers to assist in validating vendor matches between external compliance software and SAP.
FM-Funded Program Maintenance		See role guidelines	

RP_S_FM_FUNDED_PROGRAM_MAINTEN	<p>This role allows only the transaction to create and maintain a funded program to fulfill additional budget and control requirements.</p> <p>Note: This role needs approval from either the Controller or Accounting Manager and is limited to a small number of central and bureau users that create large volumes of construction funded programs.</p>		<p>Normally this role is limited to Central Accounting as it relates to creating important master data that must tie to the corresponding cost object. There are bureaus that create large volumes of capital projects and it creates a reason to assign this role to those users.</p>