

Financial Risk Control Requirements and eBuy Separation of Duties

The Financial Risk Control Requirements and eBuy Separation of Duties assumes the following eBuy purchasing practices are being followed:

- Purchase order encumbered in advance of item being delivered or service performed
- Original invoices sent directly from vendor to Accounting

Based upon the number of staff, following is the most desirable Separation of Duties Model for the SAA and Department Management to establish.

Four-Person separation of duties, Best Practice

Staff Role	eBuy Transactor	PAN Reviewer	eBuy Receiver	Ledger Reconciler	Ledger Certifier
Purchasing Assistant	x				
Admin. Ass't			x		
Analyst				x	
MSO		x			x

Three-Person separation of duties, Good Practice

Name	eBuy Transactor	Pan Reviewer	Receiver	Ledger Reconciler	Ledger Certifier
Purchasing Assistant	x				
Admin. Ass't			x	X	
MSO		x			X

Two-Person separation of duties, Acceptable Practice*

Note: The eBuy Transactor must be the ledger Reconciler

Name	eBuy Transactor	Pan Reviewer	Receiver	Ledger Reconciler	Ledger Certifier
Purchasing Assistant	x			x	
MSO		x	x		X

*Depending upon circumstances