

SOP – Biology Department Segregation of Duties

Purpose

The purpose of this document is to identify Biology department Segregation of Duties procedures.

Policy

This procedure applies to all employees where dual roles might be in conflict and not lead to segregation of duties.

Definitions

Segregation of Duties: The ability to separate duties so that each entity processes different University tasks independent of another level or approval.

Signatory Authority: An individual in the department who has the authority and responsibility to sign various departmental paperwork.

Compensating Controls: When segregation of duties is not applicable due to the situation, compensating controls is the process in which additional controls are added to ensure University compliance. Adding compensating controls protects the various levels of approvers to ensure compliance.

Controls

Ideally all duties will be segregated to avoid conflict of interests; however, when a conflict arises, there is a responsibility to have compensating controls approved so that duties are as segregated as possible.

Responsibilities

Department Administrator: The Department Administrator is responsible for reviewing all forms that require the Department Chair's signature. Upon review, the Department Administrator will initial the form to indicate that it was reviewed and is ready to be signed by the Department Chair.

Department Chair: The Department Chair is the last signatory approver in the department before forms are processed to respective departments. It is the responsibility of the Department Chair to question the Department Administrator if there are any issues regarding forms that he/she is signing.

Prerequisites and Required Items

None.

Detailed Steps for Segregation of Duties

All tasks performed in the University will first try to be separated to avoid issues of conflict. This means that if employee A processes reimbursements, employee B would approve them provided that this is not employee B's own reimbursement. However, with less and less staff, this may not always be possible. If employee A processes employee B's reimbursement, then additional compensating controls would be needed to ensure compliance. In this example, employee B's supervisor would need to review and sign the reimbursement. In this example, there are three levels of review so that compensating controls are in place to ensure University compliance.

In the department, segregation of duties is established at the beginning when the employee is hired. The employee is hired with x job duties independent of other individuals in the department. However, when employees leave, then other individuals step into assist and this is when compensating controls are needed.

Records Management

All documentation related to money matters is maintained in the Department for five years. At the end of the fifth year, all records are sent to Cintas, Inc. for secure shredding.
