

CVDex

Governance_RACI

Finanzas SD – Architecture, Flows & SOPs

Arquitectura, Flujos y Procedimientos

November 10, 2025

1 Governance & RACI Matrix / Gobernanza y Matriz RACI

1.1 EN: Governance Structure

1.1.1 RACI Matrix for Finanzas SD

The RACI matrix defines roles and responsibilities for key activities in the Finanzas SD system.

Legend:

- **R** = Responsible (does the work)
- **A** = Accountable (final approval)
- **C** = Consulted (provides input)
- **I** = Informed (kept updated)

Pre-factura Management

Activity	SDM	PM	FIN	AUD	IT
Submit Pre-factura	I	R/A	C	I	I
Review Pre-factura	I	I	R/A	I	I
Approve Pre-factura	C	I	R/A	I	I
Reject Pre-factura	C	I	R/A	I	I
Generate PDF	I	I	I	I	R
Upload to SharePoint	I	I	I	I	R
Audit Pre-factura	C	I	C	R/A	C

Budget Management

Activity	SDM	PM	FIN	AUD	IT
Create Budget	R/A	C	C	I	I
Approve Budget	R/A	C	C	I	I
Monitor Budget	C	R	R/A	I	I
Adjust Budget	R/A	C	C	I	I
Close Month Budget	C	I	R/A	C	I
Audit Budget	C	I	C	R/A	C

System Administration

Activity	SDM	PM	FIN	AUD	IT
User Management	C	I	C	I	R/A
Role Assignment	C	I	C	I	R/A
Policy Configuration	C	I	C	C	R/A
System Monitoring	I	I	I	I	R/A
Incident Response	I	I	I	I	R/A
Security Patching	I	I	I	I	R/A

Reporting & Analytics

Activity	SDM	PM	FIN	AUD	IT
Generate Reports	C	R	R	R	I
Review Analytics	R/A	R	R/A	C	I
Month-End Reports	A	C	R	C	I
Annual Reports	A	C	R	C	I
Audit Reports	C	I	C	R/A	C

Compliance & Audit

Activity	SDM	PM	FIN	AUD	IT
Audit Planning	C	I	C	R/A	C
Evidence Collection	C	C	C	R	R
Audit Execution	C	I	C	R/A	C
Findings Review	A	C	C	R	C
Remediation	C	I	R	C	R/A
Compliance Reporting	A	I	C	R	I

1.1.2 Governance Policies

1. Access Control Policy

- **Principle:** Least privilege access
- **Implementation:** AVP Cedar policies
- **Review Frequency:** Quarterly
- **Owner:** IT with FIN approval

2. Data Retention Policy

- **Pre-facturas:** 7 years

- **Budgets:** 7 years
- **Audit Logs:** 10 years
- **Documents:** 7 years
- **Notifications:** 1 year

3. Approval Workflow Policy

- All pre-facturas require FIN approval
- Budgets over \$50K require SDM approval
- Budget adjustments require justification
- Rejected items require documented reason

4. Change Management Policy

- All system changes require change request
- Production deployments require approval
- Rollback plan required for all changes
- Post-deployment validation mandatory

5. Incident Response Policy

- Severity levels: Critical, High, Medium, Low
- Response times: 1h, 4h, 24h, 48h
- Escalation paths defined
- Post-mortem required for Critical/High

1.1.3 Decision Rights

Strategic Decisions (SDM)

- Budget allocation across projects
- Policy changes affecting all users
- System enhancement priorities
- Vendor selection

Operational Decisions (FIN)

- Pre-factura approvals
- Month-end close procedures
- Report distribution
- Budget variance explanations

Technical Decisions (IT)

- Infrastructure changes
- Security configurations
- Integration approaches
- Performance optimizations

Compliance Decisions (AUD)

- Audit scope and frequency
- Evidence requirements
- Finding severity
- Remediation priorities

1.2 ES: Estructura de Gobernanza

1.2.1 Matriz RACI para Finanzas SD

La matriz RACI define roles y responsabilidades para actividades clave en el sistema Finanzas SD.

Leyenda:

- **R** = Responsable (hace el trabajo)
- **A** = Aprobador (aprobación final)
- **C** = Consultado (proporciona información)
- **I** = Informado (mantenido actualizado)

[Traducción de todas las tablas RACI y políticas de gobernanza]

1.2.2 Políticas de Gobernanza

1. Política de Control de Acceso

- **Principio:** Acceso de mínimo privilegio
- **Implementación:** Políticas Cedar de AVP
- **Frecuencia de Revisión:** Trimestral
- **Propietario:** TI con aprobación de FIN

2. Política de Retención de Datos

- **Pre-facturas:** 7 años
- **Presupuestos:** 7 años

- **Registros de Auditoría:** 10 años
- **Documentos:** 7 años
- **Notificaciones:** 1 año

[Traducción de las políticas restantes]