9

SOD conflicts

in

Procurement to payment

SOD Matrix - P2P

Process step	COSO Category	Grp	1	2	3	4	5	6	7	8	9
Create purchase requisition	R	1		X		*		*	X	X	X
Approve purchase requisition	A	2	X		*		*		X	X	X
Create Purchase Order	R	3		*		X		*	X	X	X
Approve Purchase Order	A	4	*		X		*		X	X	X
Create receipt note	R	5		*				X	X	X	X
Approve receipts	A	6	*		*				X	X	X
Cut check to supplier	C	7	X	X	X	X	X	X		X	X
Vendor master changes	A	8	X	X	X	X	X	X	X		X
Approve vendor master changes	A	9	X	X	X	X	X	X	X	X	

R - Record; A - Authorize

X - High risk; * - low risk

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Thank you!

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