## The Importance of Segregation of Duties (SoD) at Sabre Inc.

SoD is the concept of having more than one person required to complete a task. It is an administrative control used by organizations to prevent fraud, sabotage, theft, misuse of information, and other security compromises.

#### Importance of SoD

#### **Fraud Prevention**

 Ensures no single person controls all aspects of a transaction

## Compliance with Regulations

 Critical for compliance with regulations like SOX and FCPA

### **Protects Business Integrity**

Reduces risk of fraud



#### **Why SoD Conflicts Arise**

## **Inadequate Roles**

 Overlapping responsibilities without proper segregation

## **Autonomy of the Business**

 Decentralized management weakens oversight

### **Legacy Processes**

 Older systems may not support modern control frameworks



#### **Remediation Activities**

# Redefine Roles & Responsibilities

 Separate roles for approvals, payments, and reconciliations

## Implement Automated Controls

 Use technology to enforce SoD and detect violations

### **Regular Monitoring & Audits**

Conduct regular audits to maintain compliance

Proactive implementation of SoD controls will strengthen internal processes and preserve our company's reputation and integrity