

Regulatory Compliance Guideline – Sample Extract 5

Section 1.1 – Access Controls

- Organizations must ensure only authorized users can access financial systems.
- Accounts of terminated employees must be disabled within 24 hours.

Section 2.3 – Change Management

- All system changes must be approved and documented before implementation.
- Emergency changes must be reviewed retrospectively within 7 days.

Section 3.5 – Segregation of Duties

- No individual should be able to both create and approve vendor payments.
- Compensating controls must be documented if segregation cannot be achieved.