# Basic IT and Financial Segregation of Duties Checklist

Use this checklist to identify and fix common segregation of duties (SoD) risks in your small business or nonprofit.

## Finance

☐ No single person approves and pays invoices

☐ Bank statements are reviewed by someone other than the check writer

☐ Vendor creation requires secondary approval

☐ Cash handling is monitored and reconciled by two different people

## IT Systems

☐ Unique logins are used—no shared admin accounts

☐ Admin rights are limited and reviewed monthly

☐ MFA is enforced for all critical systems (email, finance, remote access)

☐ System logs are enabled and reviewed regularly

## General Oversight

☐ Monthly reviews are done by someone not involved in daily operations

☐ Exceptions and anomalies are documented and explained

☐ Outside support (MSP, accountant, etc.) reviews controls quarterly