FINANCIAL POLICY: SEPARATION OF DUTIES (SOD) CONFLICTS

Background

The Department of Financial Services (DFS) Chief Financial Officer has delegated access control for Florida Planning, Accounting, and Ledger Management (PALM) to each agency. It is the responsibility of each agency in maintaining internal controls based on positions descriptions, separation of duties, and user rights to access specific functions.

Description of Policy

Florida PALM end users cannot have any Separation of Duty (SOD) conflicts without prior approval from the Division of Accounting and Auditing (A&A). Security Access Managers (SAMs), have the responsibility of identifying SOD conflicts prior to granting access to agency end users. The agency SAM must use form *{Form #}*, to request approval for an end user to have a SOD conflict. The agency must have the form approved by the agency's leadership responsible for the Finance and Accounting office. A&A must approve the form before the agency SAM grants access. The completed form will need to be sent to Access2PALM@myfloridacfo.com for approval.

SAMs will need to include within *{Form #}*:

- Justification for the conflicting roles
- Mitigation strategy to monitor that no unauthorized actions take place or improper activities occur in the system
- Date when SOD conflict would be resolved
- Approval of agency Finance and Accounting leadership

SOD conflicts will be granted for 60 days or less. If additional time is requested, the A&A Division Director will review the request and determine if additional time will be authorized. If A&A receives a SOD conflict notification prior to approval, the Governance Administrator (Admin) will remove the conflicting roles from the end user. The Governance Admin will notify the agency SAM. To have access be reinstated, the agency SAM will need to complete the *{Form #}*.

A&A Governance Admin will periodically reach out to agencies to verify mitigation strategies are being performed during the approval time of the SOD conflict.

Affected Parties

Florida PALM agency end users and Security Access Managers

Action Needed

Complete Form *{Form #}*, prior to granting access when a SOD conflict is identified.

Contact Information

Access2PALM@myfloridacfo.com