



Know Your Change Impact

What are the Types of Role Conflicts in Florida PALM?

Summary

Examples

System-Enforced Restrictions

Florida PALM has system-enforced restrictions to prevent an end user - regardless of their assigned roles - from approving certain transactions they created.

An end user is assigned both the *Agency GL Financial Statement Journal Processor* role, which has the ability to create a transaction, and the *Agency GL Journal Approver* role, which has the ability to approve a transaction. However, that end user will be prohibited by the system from creating and approving the same transaction.

VS

Separation of Duties (SOD)

DFS Division of Accounting and Auditing (A&A) is responsible for determining separation of duties (SOD). They define which roles must not be assigned to the same end user to avoid regulatory, internal, or financial control issues with a single position.

A **SOD conflict** exists when a user has been assigned two roles that are identified as subject to a separation of duties.

An end user that is assigned the *Agency AP Processor* role should not be assigned the *Agency AP Supplier Processor* role. The SOD reasoning is that users with the ability to request for a new supplier or supplier updates should not have the ability to enter or approve a voucher.

What if an end user in our agency has a SOD conflict?

Your agency should identify alternatives to assigning the conflicting roles to the end user thereby resolving (eliminating) the conflict.

If your agency is not able to resolve (eliminate) the conflict, you must contact A&A, prior to assigning the role.

Your agency will be asked to provide justification and compensating controls for consideration by A&A.

If a SOD conflict is not justified and is not approved, A&A will notify your agency and provide guidance on resolving the SOD conflict.

A list of all agency end user role conflicts and the conflict reasoning is provided in the **End User Role Conflict Matrix**.

More information about User Roles can be found in the **Role Assignment Overview** page of the **Knowledge Center**.