Gateway - The BBC Intranet

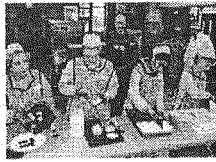**Gateway**

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Segregation of Duties

Many hands make light work, but did you know it can also help to combat fraud? We all have a responsibility to ensure that segregation of duties controls are being applied across the organisation. If you are doing any of the following you may be contributing to a fraud:

Report Fraud Here

Useful links

Other useful links

Group responsibility

Do you ever approve or sign-off transactions such as purchases that you have raised yourself?

Do you sometimes sign off exception reports produced by your team without reviewing them?

Do you share your access login to the Finance system with others?

A definition and examples of segregation of duties controls follow.

Segregation of Duties

Segregation of duties controls involve separating authorisation, custody, and record keeping roles to limit the risk of fraud or error by one person.

Examples include:

The individual who approves a promotion or pay-rise is not the same person who processes the change in the SAP HR system

Cheques written on location bank accounts require two signatories from the mandate held by Group Treasury. Bank mandates have two signatory panels – A and B. BBC policy to always have one signatory from panel A

Developers can't transport from non-production to production environments without management approval

Any update to supplier payment details, such as the registered address or bank accounts, needs to be updated and reviewed by separate individuals

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