



# **2COMS**

## **Segregation of Duties (SoD)**

### **Review Policy**

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*Version: 1.4*

*Published On: 12th October 2025*

*Last Reviewed On: 12th October 2025*

## **1. Purpose**

The purpose of this policy is to ensure that no single individual at 2COMS has control over all critical aspects of any business or IT process, thereby reducing the risk of fraud, errors, and unauthorized actions.

## **2. Scope**

This policy applies to all employees, contractors, third-party users, systems, applications, and environments including Development, UAT, and Production.

## **3. Policy Statement**

2COMS enforces Segregation of Duties using RBAC and the principle of least privilege. Exceptions must be formally approved and reviewed.

## **4. Definition of Segregation of Duties**

SoD ensures separation between initiation, approval, execution, and review of transactions or system changes.

## **5. Key SoD Principles**

User creation must not be combined with approval.

Development must not be combined with production deployment.

Code changes must not be approved by the same developer.

Transaction initiation must not be combined with approval.

System configuration must not be combined with audit review.

## **6. Roles and Responsibilities**

Management: Approves exceptions and reviews findings.

IT/System Owners: Implement RBAC and support reviews.

Compliance Team: Conduct SoD reviews.

Employees: Use access responsibly.

## **7. SoD Review Process**

Reviews are conducted quarterly for critical systems and semi-annually for others.

## **8. SoD Review Checklist**

Access validation completed

Conflicting roles identified

Environment segregation validated

Exceptions documented

Logs reviewed

Joiner-Mover-Leaver access verified

## **9. Exception Management**

Exceptions require compensating controls and annual review.

## **10. Monitoring and Compliance**

Violations may lead to disciplinary action.

## **11. Policy Review**

Reviewed quarterly or after significant changes by the Technology Review Team.

