

FISCAL SEPARATION OF DUTIES (SOD) RISK ACCEPTANCE FORM

Purpose: This form is used by a FI\$Cal Departmental Authority or Designee to document the justification of a valid business need for the indicated user to have FI\$Cal security roles that have been identified as having SOD conflicts subject to the exception process. If the department chooses to request the role, the completion of this form documents the Department's assumption of the risk of potential State Administrative Manual (SAM) violations, National Institute of Standards and Technology (NIST) violations, and/or any other statutory, regulatory or criminal violations created by the role and the SOD conflict, along with any and all resulting consequences.

Instructions: Complete steps 1 through 4 below and submit to fiscal.iso@fiscal.ca.gov. Note: Fields with an asterisk (*) are required. **The form must be submitted using the email address of the requesting Departmental Authority or Designee.**

1. **User Information:** Complete form by providing the requested information in all fields containing an "*".

User Information				
First Name*	Middle Initial	Last Name*	Title	
Department Name*		Department Mailing Address*		
City*	State*	Zip Code*	Phone Number*	Business Unit(s)*
Email Address*		FI\$Cal User ID		State Employee?*
				Yes <input type="checkbox"/> No <input type="checkbox"/>

2. **SOD Conflicts:**

a. Indicate conflicting roles, whether new or currently assigned roles.

SOD Conflicts	
Role	Conflicting Role

b. **Justification:** Provide justification for the need by answering the following:

- 1) Check the box for the most appropriate reason to justify the business need and associated risk.
 - Small Department – Not enough PY's to support
 - Temporary Shortage of Staff
 - Other – Please explain in the box below

- 2) If your department/agency has the staffing levels to reassign roles but doing so would interfere with the current business process or be a detriment to the department, please explain why the resulting interference/detriment is unreasonable to the department.

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3) Does the department have any compensating controls in place to make assigning the conflicting role(s) less risky? (i.e., what mitigating strategies does/will the department use to help prevent and/or detect fraud should it occur as a result of the conflicting roles?)

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If necessary, attach the responses in a separate document. In the justification section, indicate "see attached."

3. Authority / Designee Agreement:

By signing section "4. Authority / Designee Authorization", I certify that I am an established FI\$Cal Departmental Authority or Designee (DAD) for the requesting agency/department or have been requested by the requesting DAD to assist with entering of transaction(s). I certify that the user is an employee of the requesting agency/department and/or has been approved by the requesting agency to assist with transaction(s) on their behalf. I am authorizing and requesting FI\$Cal to grant the indicated user with the requested roles even though the requested roles create a SOD conflict. By signing below, I hereby understand and acknowledge the risk associated with the identified SOD conflict(s) and assume any and all liability resulting from potential State Administrative Manual (SAM) violations, National Institute of Standards and Technology (NIST) violations, and/or any other statutory, regulatory or criminal violations created by the role and the SOD conflict. I further certify that I have the authority to execute and approve the SOD conflict on behalf of the Director of

4. Authority / Designee Authorization:

Departmental Authority or Designee	
Signature	
Printed Name	Date

5. Comments: For internal FI\$Cal use

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6. Questions: Questions can be directed to Enterprise Security Office at fiscal.iso@fiscal.ca.gov