

FREE AUDIT TOOL

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GOVERNANCE

Process Ownership & RACI Clarity Tool

Expose accountability gaps, conflicting roles and activities with no clear owner

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1. Purpose & When to Use It

Use this tool when a process crosses departments, systems or countries and responsibilities are unclear. It maps key activities to Responsible, Accountable, Consulted and Informed roles, then highlights ownership gaps and excessive concentration of duties.

Use this tool when

- Auditing cross-functional processes
- Reviewing new operating models or JVs
- Investigating recurring hand-off failures
- Assessing governance around approvals and master data

Core Inputs

1. Key process activities	
2. Departments / roles	
3. Decision rights	
4. Approval authorities	
5. System ownership	
6. Escalation routes	
7. Current pain points	
8. Known segregation-of-duties concerns	

2. Decision / Scoring Matrix

Use this matrix as a disciplined prompt for professional judgment. Adapt thresholds to the organization, engagement risk and available evidence.

Signal	What it may indicate	Risk
No A	No one accountable for outcome	Decisions drift / issues remain open
2+ A roles	Conflicting accountability	Delay / dispute
No R	Activity may not be performed	Control gap
Same R and A everywhere	Excessive concentration	Challenge / SoD risk
Too many C roles	Over-consultation	Slow execution

Judgment Notes

RECORD THE RATIONALE BEHIND YOUR DECISION

3. Working Sheet

Complete this page during planning or fieldwork. Keep entries brief, evidence-based and specific enough for another auditor to understand your reasoning.

Critical activity / decision	
Responsible (R)	
Accountable (A)	
Consulted (C)	
Informed (I)	
System / evidence	
Current ambiguity	
Risk created	
Clarification needed	

4. Worked Example

The example shows the level of detail the tool is designed for. Replace it with your own engagement information.

Process	Supplier bank-account changes.
Current state	Procurement enters change; AP releases payment; no named owner for independent bank verification.
Gap	The critical verification activity has no clearly accountable role.
Risk	Fraudulent changes can pass between departmental hand-offs.
Action	Assign one accountable owner and define evidence / escalation requirements.

Auditor Reflection

What conclusion would you draw from this example? What evidence, challenge or additional test would you need before relying on it?

REFLECTION / NEXT STEP

5. Quick Reference

Five reminders to keep the tool practical and audit-ready.

1

One clear Accountable role per critical activity is usually easier to govern.

2

Focus on decisions and controls, not every tiny task.

3

Map system ownership separately from business accountability.

4

Look closely at hand-offs between departments.

5

Use the map to identify both gaps and excessive concentration.

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