

WAC 230-15-435 Defining "incompatible functions." (1) "Incompatible functions" means job duties that place an employee or department in a position to commit and conceal errors or wrongdoings in the normal course of his or her duties.

(2) Anyone who records a transaction and has access to the assets related to that transaction is in a position to commit and conceal errors or wrongdoings. (Examples: An employee who writes checks should not reconcile the bank account; an employee who transports funds should not have access to keys for locks securing the funds or to surveillance recordings of the transaction.)

[Statutory Authority: RCW 9.46.070. WSR 07-09-033 (Order 608), § 230-15-435, filed 4/10/07, effective 1/1/08.]