

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

Page 1 of 1

TOPIC	INTERNAL CONTROL	SUB-SECTION 30.60.00
SECTION	MAGIC SECURITY REVIEW	ISSUANCE DATE 2018
SUB-SECTION		REVISED -

MAGIC SECURITY REVIEW

MAGIC security roles should be assigned to an employee based on his/her job duties. Section 7-7-3(6) (d), Miss. Code Ann. as amended, requires each agency to maintain internal audit controls covering the agency's financial activities and any weakness that could hinder the agency's ability to comply with legal and audit standards. A key component in an internal control system is segregation of duties. All employees' security roles should be reviewed on a quarterly basis to ensure that duties are segregated. Segregating duties means assignment of roles that separate individuals along the path of procurement to payment and custody of agency assets.

DFA MMRS will send a report on a quarterly basis to the Agency's MAGIC Security Contact(s) that list all employees reporting to the Security Contact and their roles. The Security Contact should review the report for violations of the Segregation of Duties control. If there are violations, corrections should be made.

For questions about the Segregation of Duties control, please review the Internal Control Section, Control Activities Sub-sections 30.30.30 through 30.30.33 and the Green Book.

For questions about MAGIC Security or MAGIC roles, please contact MAGIC Security at:

MAGIC.security@dfa.ms.gov