

# ZENTRIQ ROLE SEGREGATION MATRIX

*Ensuring Clear Separation of Duties, Accountability, and Risk Management*

The **Role Segregation Matrix** is designed to provide a structured framework for ensuring that key roles within the company are clearly delineated, preventing any conflicts of interest and promoting accountability in every process. The matrix outlines the specific responsibilities for each role and identifies which functions must remain independent of others to ensure transparency, objectivity, and regulatory compliance.

## 1. Matrix Overview

This matrix is divided into **key roles** (Legal Representative, Financial Operator, Risk Verifier, and Auditor) and the specific **functions or activities** that they are responsible for within the company. Each row represents a task or function, and each column represents one of the roles. The intersections indicate whether the role **owns**, **supports**, or **verifies** that task.

### Matrix Structure:

Function/Task	Legal Representative (CEO/Managing Director)	Financial Operator (Controller)	Risk Verifier (Investigator)	Auditor (Independent)
1. Corporate Strategy & Decision Making	Owns	Supports	Supports	Verifies
2. Financial Planning & Budgeting	Supports	Owns	Verifies	Verifies
3. Regulatory Compliance Oversight	Owns	Supports	Verifies	Verifies
4. Tax Filings & Reporting	Supports	Owns	Verifies	Verifies
5. Vendor/Partner Relations	Owns	Supports	Verifies	Verifies
6. KYC & AML Procedures	Supports	Supports	Owns	Verifies
7. Payroll Processing	Supports	Owns	Verifies	Verifies
8. Risk Management & Assessment	Supports	Supports	Owns	Verifies
9. Approval of Financial Transactions	Supports	Owns	Verifies	Verifies

Function/Task	Legal Representative (CEO/Managing Director)	Financial Operator (Controller)	Risk Verifier (Investigator)	Auditor (Independent)
10. Conflict of Interest Declaration	Owns	Supports	Verifies	Verifies
11. Internal Audits	Verifies	Verifies	Verifies	Owns
12. Decision-Making Accountability	Owns	Supports	Verifies	Verifies
13. Legal and Regulatory Reporting	Owns	Supports	Verifies	Verifies
14. Compliance Training & Monitoring	Supports	Supports	Owns	Verifies
15. Independent Investigations	Supports	Supports	Owns	Verifies
16. Internal Data Verification	Supports	Supports	Verifies	Verifies
17. Approval of Major Contracts	Owns	Supports	Verifies	Verifies

## 2. Matrix Details

### Roles:

- Legal Representative (CEO/Managing Director):**  
 Holds **overall responsibility** for the company's operations and compliance. Acts as the final decision-maker for strategic actions and legally binding decisions. The role is responsible for overall governance, leadership, and maintaining relationships with external stakeholders, including regulators.
- Financial Operator (Controller):**  
 The individual directly responsible for the financial management of the company. This role owns the financial records, compliance with tax laws, budgeting, payroll, and ensuring that financial transactions are transparent and compliant. The Controller also prepares the necessary documentation for audit and regulatory requirements.
- Risk Verifier (Investigator):**  
 This role is responsible for assessing the risk and integrity of both internal processes and external relationships. The Risk Verifier ensures that compliance protocols (such as KYC and AML) are adhered to, and conducts thorough risk assessments on all business practices, partnerships, and internal procedures.

- **Auditor (Independent):**  
Acts as an independent reviewer, overseeing all decisions, processes, and operations of the company to ensure compliance with ZENTRIQ standards. The Auditor is responsible for verifying that the roles of the Legal Representative, Financial Operator, and Risk Verifier are being correctly implemented and documented.

### 3. Key Principles of Role Segregation

- **Separation of Financial & Compliance Roles:**  
The Financial Operator (Controller) and the Risk Verifier (Investigator) cannot share the same duties. Financial functions such as payroll processing, budgeting, and tax filings must be separated from compliance functions such as KYC checks and risk assessments to prevent conflicts of interest and ensure unbiased decision-making.
- **Oversight by the Auditor:**  
The Auditor must be completely independent from the operational roles (Legal Representative, Financial Operator, Risk Verifier) to provide an unbiased, third-party review of the company's adherence to ZENTRIQ standards.
- **Conflicts of Interest:**  
Clear and transparent **conflict of interest management** processes are required to ensure no individual or role holds conflicting duties that could compromise the company's integrity or decision-making process. All individuals must declare potential conflicts of interest annually.

### 4. How to Use the Matrix

**Step 1: Identify Tasks:** Review each function/task in the leftmost column of the matrix and ensure that it is being addressed within your company.

**Step 2: Role Assignment:** Based on your company's structure, assign clear ownership of each function according to the matrix. Ensure that no one person holds multiple conflicting roles.

**Step 3: Verification:** Cross-check the responsibilities listed in the matrix with the actual practices within the company to ensure compliance with ZENTRIQ standards.

**Step 4: Audit and Review:** Periodically review and audit the segregation of roles to ensure that the system is working as intended and that no functions have been inadvertently merged or neglected.

## 5. Conclusion

The **Role Segregation Matrix** is a critical tool in the ZENTRIQ Governance Model, ensuring that key functions within the company are properly segregated to prevent conflicts of interest and uphold the highest standards of accountability, integrity, and compliance.

By adhering to the roles outlined in this matrix, certified entities ensure that their operations are both transparent and fully aligned with regulatory and governance requirements.