

Senior managers and certification regime: Management responsibilities maps and handover procedures and material

Chapter 25

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25.5 Management responsibilities map should be a single document

- 25.5.1 **R** A *management responsibilities map* must be a single *document*.
- 25.5.2 **G**
- (1) The requirement for a *management responsibilities map* to be a single *document* does not mean that it has to be a single sheet of paper or must be capable of being reproduced as one.
 - (2) A *management responsibilities map* may be made up of a folder with several files or items in it. The folder may be electronic.
 - (3) However, a *firm* that creates a *management responsibilities map* in this way should ensure that its approach is compatible with it being a single *document*. In particular:
 - (a) there should be a single item that identifies every item making up the *management responsibilities map* and shows where each item can be found;
 - (b) for example, this could be a contents list of the items making up the *management responsibilities map* with electronic links to each of them;
 - (c) the *management responsibilities map* should be complete by itself and should not refer to documents not forming part of it;
 - (d) every item in the *management responsibilities map* should only contain material about the matters required by this chapter to be included in *management responsibilities maps*;
 - (e) for example, if there is relevant material in the *firm's* report and accounts, the folder should only contain the relevant parts or a link to those parts.
 - (4) The folder and its contents should be easily identifiable as the *firm's management responsibilities map*.
- 25.5.3 **G** Although a *management responsibilities map* can be large and complex, ■ SYSC 25.4.14G explains that, for small non-complex *firms*, it may be small and simple.