

Two-Person Segregation	
Bookkeeper (Accounting and Authorization)	Business Administrator (Access and Authorization)
PETTY CASH:	PETTY CASH:
Disburse petty cash	Reconcile petty cash
RECEIPTS:	RECEIPTS:
Open mail/Count offering*/Make listing	Prepare deposit slips
Post accounts	
Post G/L	
DISBURSEMENTS:	DISBURSEMENTS:
Post G/L	Complete check register
Write checks	Prepare invoices
Post C/D journal	Sign checks**
Authorize purchase orders	Approve expense reports
Approve invoices for payment	Approve credit card statements
Authorize check requests	
Mail checks	
PAYROLL:	PAYROLL:
Post G/L	Sign employee contracts
Write checks	Sign checks**
Post C/D journal	Approve time sheets
Approve payroll	Distribute payroll

Two-Person Segregation	
Bookkeeper (Accounting and Authorization)	Business Administrator (Access and Authorization)
RECONCILIATION:	RECONCILIATION:
Reconcile bank statements	Reconcile petty cash
	Review and approve bank reconciliations
OTHER:	OTHER:
Authorize credits and discounts	Record pledges
	Review G/L and F/S monthly
	Perform interfund transfers
	Custody of cash and investments
* Dual counting, with a volunteer or other employee	
**Dual signature, which includes a member of the Board	

Three-Person Segregation		
Bookkeeper (Accounting and Authorization)	Business Administrator (Access and Authorization)	Treasurer (Access)
PETTY CASH:	PETTY CASH:	PETTY CASH:
Reconcile petty cash	Disburse petty cash	
RECEIPTS:	RECEIPTS:	RECEIPTS:
Post accounts	Open mail/Count offering*/Make listing	Prepare deposit slips
Post G/L		
DISBURSEMENTS:	DISBURSEMENTS:	DISBURSEMENTS:
Post G/L	Authorize purchase orders	Sign checks**
Write checks	Prepare invoices	Approve BA's expense reports
Post C/D journal	Approve invoices for payment	Approve BA's credit card statements
Complete check registers	Mail checks	
Authorize check requests	Approve expense reports	
	Approve credit card statements	
PAYROLL:	PAYROLL:	PAYROLL:
Post C/D journal	Approve payroll	Sign employee contracts
Write checks	Distribute payroll	Approve time sheets
Post C/D journal		
RECONCILIATIONS:	RECONCILIATIONS:	RECONCILIATIONS:
Reconcile bank statements	Review and approve bank reconciliations	

Three-Person Segregation		
Bookkeeper (Accounting and Authorization)	Business Administrator (Access and Authorization)	Treasurer (Access)
OTHER:	OTHER:	OTHER:
Authorize credits and discounts	Record pledges	Perform interfund transfers
	Review G/L and F/S monthly	Custody of cash and investments
*Dual Counting, with a volunteer or other employee		
**Dual signature, which includes a member of the Board		

Staff Positions

- VP Finance
- Controller
- Cash Receipts
- Accounts Payable
- Other

Four-Person Segregation			
Bookkeeper (Accounting)	Clerk (Access)	Business Administrator (Access and Authorization)	Treasurer (Access)
PETTY CASH:	PETTY CASH:	PETTY CASH:	PETTY CASH:
Reconcile petty cash	Disburse petty cash		
RECEIPTS:	RECEIPTS:	RECEIPTS:	RECEIPTS:
Post accounts	Open mail/Count offering*/Make list	Prepare deposit slips	
Post G/L			
DISBURSEMENTS:	DISBURSEMENTS:	DISBURSEMENTS:	DISBURSEMENTS:
Post G/L	Complete check registers	Authorize purchase orders	Sign checks**
Write checks	Mail checks	Prepare invoices	Approve BA's expense reports
Post C/D journal		Approve invoices for payment	Approve BA's credit card statements
		Authorize check requests	
		Approve expense reports	
		Approve credit card statements	
PAYROLL:	PAYROLL:	PAYROLL:	PAYROLL:
Post G/L	Distribute payroll	Approve payroll	Sign checks**
Write checks			Sign employee contracts
Post C/D journal			Approve time sheets
RECONCILIATIONS:	RECONCILIATIONS:	RECONCILIATIONS:	RECONCILIATIONS:
Reconcile bank statements		Review & approve bank reconciliations	
Reconcile petty cash			
OTHER:	OTHER:	OTHER:	OTHER:
	Record pledges	Authorize credits and discounts	Perform interfund transfers
		Review G/L and F/S monthly	Custody of cash and investments
			Review G/L and F/S monthly
*Dual counting, with a volunteer or other employee			
**Dual signature, which includes and member of the Board of Directors			

Staff Positions

VP Finance

Controller