

Segregation of Duties Evaluation Tool

Department:
 Year:

In table I, indicate all employees involved in the financial record keeping process including those involved in receipting, disbursing (including payroll), and balancing of the cash funds.

Instructions

In table II, please place a "1" in the proper column that corresponds to the employee(s) who has the primary responsibility to complete the duty and a "2" for any employee(s) in which this may be a secondary responsibility. You may add lines as needed to include more employees or more duties that may be applicable.

Table I

Employee

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Table II

Duties	Employee Number									
	1	2	3	4	5	6	7	8	9	10

Cash Receipts

1. Open mail and write receipt
2. Receive money, issue official receipts
3. Take off cash register totals
4. Balance cash drawer or cash register
5. Make up bank deposits
6. Take deposits to bank or remit to receiving officer
7. Post receipts
8. Access to computer system to make adjustments
9. Approves adjustments
10. Post credits to accounts receivable
11. Prepare customer billings
12. Mail billings or statements
13. Approve bad debt write offs
14. Approve accounts receivable adjustments
15. Issue permits, licenses, etc.
16. Issues receipts for electronic deposits

Cash Disbursements

1. Authorize purchases
2. Prepare purchase orders
3. Certify receipt of goods or services
4. Audit claims
5. Approve claims - Disbursing Officer
6. Approve electronic transfers
7. Write checks
8. Initiate electronic transfers
9. Post checks
10. Sign checks - Control of signature stamp
11. Mail or distribute checks
12. Custodian of petty cash
13. Custodian of investments
14. Access to check stock
15. Access to computer system to make adjustments
16. Approves adjustments

Payrolls

1. Post vacation and sick leave records
2. Check and extend time cards
3. Prepare payroll claims
4. Approve payroll claims for department
5. Approve payroll claims for disbursing officer
6. Calculate deductions and net pay
7. Write payroll checks
8. Sign payroll checks
9. Distribute payroll checks
10. Prepare earnings and deductions reports
11. Prepare W-2s and compare to earnings records
12. Access to computer system to make adjustments
13. Approves adjustments

Cash

1. Receives bank statement in mail and opens it
2. Compares checks cleared to disbursements posted
3. Compares deposits to receipts posted
4. Prepares bank reconciliation
5. Approves bank reconciliation

Financial Close and Reporting

1. Closes the financial records
2. Enters financial statement information into Gateway
3. Approves the Gateway annual report
4. Approves the prepared financial statements

Notes to the Financial Statements

1. Enters the required information into Gateway
2. Approves the notes to the prepared financial statements

Statement of Expenditures of Federal Assistance

1. Enters grant information into Gateway
2. Approves grant information entered in Gateway
3. Approves the prepared SEFA
