Seguegion of Financial Duties Form

Instructions: In the top row of each column, enter the names and titles of the individuals who have responsibility for financial duties. In the following rows place a checkmark below the name of individual completing each task.

<table>
<thead>
<tr>
<th>Task</th>
<th>Position or Individual Performing the Task</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Individuals → → → →</td>
<td></td>
</tr>
</tbody>
</table>

**Cash Management**
- Receives Cash (e.g., opens mail)
- Prepares & Posts Receipts
- Prepares Deposits Slips
- Banks the Deposits
- Reconciles Bank Statements
- Custodian of Petty Cash
- Replenishes Petty Cash
- Audits Petty Cash
- Maintains General Ledger

**Disbursements and Purchase Orders**
- Approves Purchase Orders
- Verifies Receipts of Goods/Services
- Prepares Requests for Funds
- Authorizes Disbursements
- Prepares Checks
- Signs Checks (co-signature required for amount > $____________)
- Signs Checks – Machine
- Custodian/Check Signing Device
- Custodian of Blank Checks
- Compares Check with Voucher
- Mails or Distributes Checks
- Posts Disbursements
- Maintains General Ledger
- Computes Cost Allocation of Expenses
## Segregation of Financial Duties Form

### Payroll
- Records Time on Timesheets
- Approves Timesheets
- Maintains Staff Timesheets
- Maintains Member Timesheets *
- Reconciles Wage Distribution **
- Approves Payroll Actions

### Financial Reporting
- Tracks Match Contributions
- Prepares Financial Reports
- Approves Financial Reports
- Prepares Annual Audit: A-133, other
- Prepares Federal government financial reports (FFR)
- Resolves Audit Findings
- Prepares IRS financial reports: 990

### Comments:

### Other Related Duties:

* = AmeriCorps programs only
** = Government agencies only, in accordance with 2 CFR 225, Cost Principles for State, Local, Indian Tribal Governments (formerly OMB Circular A-87)