

A Resource for the Community Development Corporations

SEGREGATION OF DUTIES

TWO PERSON DISTRIBUTION OF DUTIES	THREE PERSON DISTRIBUTION OF DUTIES	FOUR PERSON DISTRIBUTION OF DUTIES
Bookkeeper	Bookkeeper	Bookkeeper
Authorize and prepare checks Authorize invoices for payment Authorize purchase orders Maintain & distributes petty cash Mail checks Open mail/record cash contribution Reconcile bank statements Record into general ledger Record accounts receivable Record credits/debits Sign off on payroll	Prepare checks Record account receivable Record credits/debits Record into general ledger Reconcile bank statements Reconcile petty cash	Prepare checks Record accounts receivable Record credits/debits Record into general ledger Reconcile bank statements Reconcile petty cash
Executive Director	Chief Financial Officer	Executive Assi stant
Approve employee time sheets Fill in deposit slips Issue payroll slips Maintain check records Maintain organizational assets Perform interfund transfers Prepare invoices Reconcile petty cash Record initial charge/pledge Sign checks Sign employee contracts	Approve employee time sheets Approve invoices for payment Authorize check requests Authorize purchase orders Disburse petty cash Issue payroll slips Maintain check records Mail checks Open mail/record cash contribution Prepare invoices Record initial chare/pledge Sign off on payroll	Authorize check requests Authorize purchase orders Distribute payroll slips Mail checks Maintain check records Open mail/record cash contribution Record initial charge/pledge
	Executive Director	Chief Financial Officer
	Fill in deposit slips Maintain organizational assets Perform interfund transfers Sign checks Sign employee contracts	Approve invoices for payment Approve payroll Fill in deposit slips Prepare invoices
		Executive Director
		Approve employee time sheets Maintain organizational assets Perform interfund transfers Sign checks Sign employee contracts