

ATTACHMENT C

Segregation of Duties

Function	Employee Name	Employee Title
1. Accounts for undelivered checks		
2. Approves:		
a) Invoice & vouchers for payment		
b) Journal entries		
c) Personnel actions		
d) Petty cash replenishment		
e) Petty cash vouchers		
f) Purchase Orders		
g) Vendor invoice payment		
h) Approve Request for funds (RFF)		
i) Bank reconciliations		
3. Certifies payrolls for:		
a) Accuracy		
b) Authenticity of payee		
c) Correct wage rate		
4. Certifies attendance reports for staff		
5. Collects time and attendance reports		
6. Custodian of:		
a) Blank checks		
b) Equipment inventory records		
c) Mechanical check signer		
d) Petty cash fund		
e) Supplies inventory		
f) Undelivered checks		
7. Delivers payroll checks to staff		
8. Makes deposits in bank accounts:		
a) Cash		
b) Checks		
9. Opens:		
a) Bank statements		
b) Mail		

Function	Employee Name	Employee Title
10. Posts leave earned and taken to cumulative leave records		
11. Prepares:		
a) Initial payroll authorization for staff		
b) Personnel actions		
c) Bank reconciliations		
d) Request for Funds (RFF) requests		
e) Cost Allocation Plan		
12. Receives cash on-site		
13. Records receipts in books of account (label, e.g. cash receipt journal, etc.)		
14. Records disbursements in books of account (label, e.g. cash disbursement journal, etc.)		
15. Reviews time and attendance reports in payroll section.		
16. Signs:		
a) Checks		
b) Receiving documents		
18. Prepares contracts		
19. Approves contracts		
20. Prepares contract modifications		
21. Approves contract modifications		
22. Data processing:		
a) Fiscal data input		
b) Fiscal data output		
d) Provides authorization for access to computer applications		
23. Sub-recipient Monitoring		