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## Sample Two-, Three-, and Four-Person Segregation of Duties

### Two-Person Segregation

<i>Business Manager</i>	<i>Executive Director</i>
Post accounts receivable	Sign checks
Mail checks	Sign employee contracts
Write checks	Maintain custody of securities
Post general ledger	Prepare deposit slips
Reconcile bank statements	Review and approve bank reconciliations
Post cash disbursements	Perform interfund transfers
Authorize credit and discounts	Reconcile petty cash
Approve payroll	Record pledges
Open mail and log cash	Approve time sheets
Authorize purchase orders	Prepare invoices
Authorize check requests	Maintain log of cash disbursements
Approve invoices for payment	Review general ledger and financial statements monthly

### Three-Person Segregation

<i>Bookkeeper</i>	<i>Business Manager</i>	<i>Executive Director</i>
Post accounts receivable	Prepare invoices	Sign checks
Reconcile petty cash	Record pledges	Sign employee contracts
Authorize checks	Open mail and log cash	Prepare deposit slips
Post general ledger	Mail checks	Maintain custody of securities
Reconcile bank statements	Approve invoices for payment	Perform interfund transfers
Authorize credit and discounts	Distribute payroll	
Write checks	Authorize purchase orders	
Approve time sheets		
Approve payroll		
Complete check log		

*Four-Person Segregation*

<i>Bookkeeper</i>	<i>Clerk</i>	<i>Business Manager</i>	<i>Executive Director</i>
Post accounts receivable	Mail checks	Prepare invoices	Sign checks
Reconcile petty cash	Open mail and log cash	Authorize credit and discounts	Sign employee contracts
Write checks	Record pledges	Prepare deposit slips	Perform interfund transfers
Post general ledger	Complete check log	Approve payroll	Approve time sheets
Post cash disbursements	Disburse petty cash	Approve invoices for payment	Maintain custody of securities
Reconcile bank statements	Distribute payroll		