

INTERNAL CONTROL SEGREGATION OF DUTIES GUIDELINES

Two person (2) office	
Bookkeeper	Pastor, Financial Council or Designated Person
<ul style="list-style-type: none"> Record accounts receivable entries Mail checks Write checks Record general ledger entries Reconcile bank statements Record credit/debits in accounting records Receive cash Disburse petty cash Authorize check requests Authorize invoices for payment 	<ul style="list-style-type: none"> Sign checks Complete deposit slips Perform interbank transfers Reconcile petty cash Process vendor invoices Review bank reconciliations Review list of outstanding accounts receivable Approve all accounts receivable discounts, write offs or adjustments

Three person (3) office		
Bookkeeper	Office Manager	Pastor or Finance Council
<ul style="list-style-type: none"> Record accounts receivable entries Reconcile petty cash Write checks Record general ledger entries Reconcile bank statements Record credits/debits in accounting records 	<ul style="list-style-type: none"> Process vendor invoices Receive cash Mail checks Approve Invoices for payment Authorize purchase orders Disburse petty cash 	<ul style="list-style-type: none"> Sign checks Complete deposit slips Perform interbank transfers Review bank reconciliations Review list of outstanding accounts receivable Approve all accounts receivable discounts, write offs or adjustments