

SEPARATION OF DUTIES WORKSHEET



The following worksheet has sample separation of duties for two- and three-people approaches, which include a few examples of possible tasks. Your organization may have additional financial tasks to complete. On the following page, we've provided blank spaces for you to document your nonprofit's separation of duties. Identify your approach (two- or three-people), assign the people involved by writing down their names, and list out the divided tasks for each person. After you filled everything in, look for any tasks completed by the same person tied to a specific type of transaction. For example, the same person should not write checks, sign checks, and mail checks.

SAMPLES

TWO-PERSON SEPARATION OF DUTIES

Person 1	Person 2
<ul style="list-style-type: none"> • Reconciles bank account(s) • Performs bookkeeping functions • Writes checks 	<ul style="list-style-type: none"> • Reviews bank statements for discrepancies • Signs and mails checks • Opens and posts mail • Completes deposit slips

THREE-PERSON SEPARATION OF DUTIES

Person 1	Person 2	Person 3
<ul style="list-style-type: none"> • Reconcile bank account(s) • Performs bookkeeping functions • Writes checks 	<ul style="list-style-type: none"> • Opens and posts mail • Reviews bank statements for discrepancies • Mails checks 	<ul style="list-style-type: none"> • Signs checks • Completes deposit slips

YOUR TURN...

TWO-PERSON SEPARATION OF DUTIES		
Person 1 Name:	Person 2 Name:	
<ul style="list-style-type: none"> • Task: • Task: • Task: • Task: • Task: 	<ul style="list-style-type: none"> • Task: • Task: • Task: • Task: • Task: 	
THREE-PERSON SEPARATION OF DUTIES		
Person 1 Name:	Person 2 Name:	Person 3 Name:
<ul style="list-style-type: none"> • Task: • Task: • Task: • Task: • Task: 	<ul style="list-style-type: none"> • Task: • Task: • Task: • Task: • Task: 	<ul style="list-style-type: none"> • Task: • Task: • Task: • Task: • Task: