

**Fiscal Responsibilities:  
Segregation of Duties Matrix**

RESPONSIBILITIES	Employee: Position: President & CEO	Employee: Position: Director of Programs & Services	Employee: Position: Office Assistant	Position: eCratchit (Finance) or Integrated Resources (HR)	Position: Board Chair	Position: Board Treasurer	Board Finance Committee	Board of Directors
<b>RECEIPTS</b>								
<b>Check Receipts</b>								
Opens mail/reviews checks	X		X					
Prepares deposit		alt	X					
Posts to general ledger				X				
Makes bank deposit	X		X					
<b>Fund Transfers</b>								
Initiates transfer	X							
Verifies deposit			X			alt		
Posts to general ledger				X				
<b>DISBURSEMENTS</b>								
Opens mail/invoices	X							
Assigns GL#			X					
Approves for submission	X							
Prepares check				X				
Posts to general ledger				X				
Approves/Signs Check						X	X	
Sends payment				X				
Transfers funds	X							
<b>BANK STATEMENTS</b>								
Opens and reviews	X							
Prepares reconciliation				X				
Randomly reviews accounts (online)				X		X		
<b>MONTHLY FINANCIAL REPORTS</b>								
Generates various reports			X	X				
Reviews	X	alt						
Reviews for information		X	X					
Reviews quarterly						X	X	
Receives quarterly								X
<b>BUDGET</b>								
Prepares budget drafts	X	alt.						
Updates accounting with budget				X				
Recommends for program areas	X	X	X					
Reviews/Recommends for approval						X	X	
Approves								X
<b>INVENTORY</b>								
Prepares and updates			X					
Reviews annually	X							
<b>PERSONAL TIME-OFF RECORDS</b>								
Maintains records				X				
Reports Individual Usage of PTO	X	X	X					
Reviews Records	X			X				
Approves carry over into 1st Q of New Year	X							
Approval of CEO carry over into 1st Q						X		
Notes: For cash deposits, preparation of the deposit is separated from posting because of nature of cash.								
<b>CONTRACT &amp; GRANT APPROVAL</b>								
Approves contracts in excess of \$5K								X
Approves contracts at and less than \$5K	X							
Approves grant applications	X							
<b>GRANT &amp; INCOME TRACKING</b>								
Manages Grants Tracking Report			X					
Prepare Donor Thank Yous			X					
Prepares grant reports	X	X	X					