

## Examples of Segregation of Duties for Courts with Only Two People to Perform Cash Receipting Procedures

| Function #1   | Function #2   |
|---|---|
| 1. Receives cash from payers.   | 1. Receives cash receipt forms, daily cash receipts summary, mail receipts register, and deposit slip from Person #1.                                     |
| 2. Prepares a pre-numbered cash receipt form, cash register receipt, or a computer generated receipt.                           | 2. Reviews daily cash receipts summary and mail receipts register for accuracy, completeness and reasonableness and compares the amounts to deposit slip. |
| 3. Opens mail.  | 3. Signs daily cash receipts summary and mail receipts register to document review.   |
| 4. Prepares mail receipts register.   | 4. Retains a copy of the deposit slip.  |
| 5. Stamps all checks, money orders, cashier checks, etc. received "For Deposit Only."   | 5. Returns cash receipt forms, daily cash receipts summary, mail receipts register and original deposit slip to Person #1.                                |
| 6. Retains cash received in a cash register, locked cash box, or locking cash drawer.   | 6. Receives the validated deposit slip from Person #1.  |
| 7. Prepares a daily cash receipts summary, reconciling cash receipts to cash collections.                                       | 7. Verifies that amount on validated deposit slip agrees with copy of original deposit slip.  |
| 8. Investigates and documents cash overages and shortages.  | 8. Returns validated deposit slip to Person #1.   |
| 9. Signs daily cash receipts summary and mail receipts register.  | 9. Obtains accounting records and reviews for accuracy and completeness and performs bank reconciliation on a monthly basis.                              |
| 10. Prepares deposit slip in duplicate.   |   |
| 11. Submits cash receipts forms, daily cash receipts summary, mail receipts register, and original deposit slip from Person #2. |   |
| 12. Receives cash receipt forms, daily cash receipts summary, mail receipts register and original deposit slip from Person #2.  |   |
| 13. Deposits cash with bank and receives a validated deposit slip.  |   |
| 14. Sends validated deposit slip to Person #2.  |   |
| 15. Records information from daily cash receipts summary in the accounting records.   |   |
| 16. Receives validated deposit slip from Person #2.   |   |
| 17. Files cash receipt forms, mail receipts register, validated deposit slip and daily cash receipts summary by date.           |   |

## Example of Segregation of Duties for Courts with at Least Three People to Perform Cash Receipting Procedures

| Function #1   | Function #2  | Function #3   |
|---|--|---|
| 1. Receives cash from payers.   | 1. Opens mail received with Person #1.   | 1. Receives daily cash receipts summary and validated bank deposit slip from Person #2.           |
| 2. Prepares a pre-numbered cash receipt form, cash register receipt, or a computer generated receipt. | 2. Receives cash receipt forms, daily cash receipts summary and mail receipts registers from Person #1.                        | 2. Verifies that amounts and dates agree on the documents submitted.                              |
| 3. Opens mail received with Person #2.  | 3. Reviews daily cash receipts summary and mail receipts register for accuracy, completeness and reasonableness.               | 3. Submits daily cash receipts summary and validated deposit slip to Person #1.                   |
| 4. Prepares mail receipts register of all cash received through the mail.                             | 4. Signs daily cash receipts summary and mail receipts register to document review.  | 4. Obtains accounting records from Person #2 and performs bank reconciliation on a monthly basis. |
| 5. Stamps all checks, money orders, cashier checks, etc. received "For Deposit Only."                 | 5. Prepares deposit slip and retains a copy.   |   |
| 6. Retains cash received in a cash register, locked cash box, or locking cash drawer.                 | 6. Records information, including cash overages and shortages, from the daily cash receipts summary in the accounting records. |   |
| 7. Prepares a daily cash receipts summary, reconciling cash receipts to cash collections.             | 7. Returns cash receipt forms, daily cash receipts summary, mail receipts register and original deposit slip to Person #1.     |   |
| 8. Documents cash overages and shortages on the daily cash receipts summary and investigates.         | 8. Receives daily cash receipts summary and validated deposit slip from Person #1.   |   |
| 9. Signs daily cash receipts summary and mail receipts register.                                      | 9. Verifies that amount on validated deposit slip agrees with copy of original deposit slip.                                   |   |

## Example of Segregation of Duties for Courts with Only Two People to Perform Cash Disbursement Procedures

| Function #1   | Function #2  |
|---|--|
| 1. Review supporting documentation for accuracy and propriety.                                      | 1. Receives all check request forms and supporting documentation from Person #1. On a test basis, reviews for completeness and accuracy.         |
| 2. Prepares check request forms.  | 2. Signs check request forms as approval and submits along with supporting documentation to Person #1.   |
| 3. Submits check request forms and supporting documentation to Person #2 for approval.              | 3. Receives prepared checks, approved check request forms and supporting documentation. Compares checks to check request forms and signs checks. |
| 4. Receives approved check request forms and supporting documentation from Person #2.               | 4. Submits signed checks, check request forms and supporting documentation to Person #1.   |
| 5. Prepares checks from check request forms and records in check register.                          | 5. Performs bank reconciliation on a monthly basis. Files canceled checks numerically with bank statement.                                       |
| 6. Submits prepared checks, approved check request forms and supporting documentation to Person #2. |  |
| 7. Receives signed checks, check request forms and supporting documentation from Person #2.         |  |
| 8. Mails checks.  |  |
| 9. Records information from check request forms in the accounting records.                          |  |
| 10. Cancels and files check request forms and supporting documentation.                             |  |

## Example of Segregation of Duties for Courts with at Least Three People to Perform Cash Disbursement Procedures

| Function #1  | Function #2  | Function #3   |
|--|--|---|
| 1. Review supporting documentation for accuracy and propriety.                         | 1. Receives signed check request forms and supporting documentation from Person #3 and verified for completeness and accuracy. | 1. Receives check request forms and supporting documentation from Person #1.                                |
| 2. Prepares check request forms.   | 2. Prepares checks from check request forms and records check in register.   | 2. Signs check request forms as approval.   |
| 3. Submits check request forms and supporting documentation to Person #3 for approval. | 3. Submits checks, check request forms and supporting documentation to Person #3.  | 3. Submits check request forms and supporting documentation to Person #2 for check preparation.             |
| 4. Receives signed checks from Person #3.  | 4. Receives documentation and check request forms from Person #3.  | 4. Receives unsigned checks, check request forms and supporting documentation from Person #2.               |
| 5. Mails checks.   | 5. Records information from check request forms in the accounting records.   | 5. Compares checks to the check request forms and signs checks.   |
|  | 6. Cancels and files check request forms and supporting documentation by date.   | 6. Submits signed checks to Person #1.  |
|  |  | 7. Submits documentation and check request forms to Person #2.  |
|  |  | 8. Performs bank reconciliation on a monthly basis. Files canceled checks numerically with bank statements. |