

# APPENDIX “E”- Segregation of Duties Chart

*Legend:*      **FD**-Fiscal Director      **AP**-Accounts Payable      **AR**-Accounts Receivable  
                  **PR** Payroll                      **PM**-Program Manager/Supervisor      **ED**-Executive Director  
                  **EE**-Agency Employee      **BM**-Board member                      **NA**- Not Applicable

Fiscal Function	FD	AP	AR	PR	PM	ED	EE	BM	NA/Other/Notes
<b>Who Prepares?</b>									
Journal Entries									
Trial Balance									
Closing Entries									
G/L Reconciliation									
Expense Reports									
Payroll Tax Reports									
Financial Statements									
Absence/Leave Records									
<b>Who Approves?</b>									
Journal Entries									
Purchase Orders									
Travel Requests									
Vendor Invoices									
Time Sheets									
Purchase Requisitions									
<b>Who is Responsible For?</b>									
Deposits & Cash									
Signed Checks									
Records Receipts									
Reconciles Bank Statements									
Manages Insurance									
Payroll									
Accounts Payable									
Inventory Acquisition									
Inventory Inspection									
<b>Who Holds/Secures?</b>									
Blank Checks									
Purchase Orders									
Signature Stamp									
Inventory Records									
Personnel Records									
Payroll Records									

“Segregation of Duties is the number one thing that you can do to reduce fraud.”  
 Dru Carnay, MBA, CFE, CFCI- WIPFLI Senior Consultant at 2023 WIPFLI National Training Conference  
 “Reducing Fraud Risk in your Organization” session