

<b>ASSIGNMENT OF DUTIES GRID</b>	<b>Pastor/Parish Administrator</b>	<b>Accountant/Bookkeeper</b>	<b>Clerical</b>	<b>Finance Council or Trustees</b>
1. Purchases, Cash Disbursements, and Accounts Payable Duties Grid The following grid will show the appropriate segregation of duties for parishes with three accounting personnel in dealing with purchases, cash disbursements, and accounts payable.				
<b>ACCESS - ABILITY TO:</b>				
Open bank statements & review contents prior to reconciliation	X			
Issue a purchase order or request authorization for capital projects	X			
Make a computer entry to generate a purchase document	X			
Authorize a purchase document/contract or binding financial obligation	X			
Issue a check	X	X		
Make a computer entry to generate a payment (either check or electronic funds transfer)		X		
Authorize a payment by check or electronic funds transfer	X			
Sign Checks	X			
Access mechanical signature plate	X			
Access signed checks to be issued to vendors (mailing)	X		X	
Review bank reconciliations to bank statements	X			
<b>RECORDING - ABILITY TO:</b>				
Record accounts payable		X		
Record checks issued		X		
Record electronic funds transfers (if applicable)		X		
<i>Change on-line files for:</i>				
Accounts payable entries		X		
Checks paid		X		
Electronic funds transfer (if applicable)		X		
<i>Change computer master files affecting:</i>				
Accounts payable vendors		X		
Electronic funds transfers (if applicable)		X		
<i>Make journal entries to:</i>				
Adjust Inventory or Expense general ledger accounts		X		
Adjust the Cash general ledger account		X		
<b>MONITORING (Responsibility to reconcile)</b>				
Bank balances to general ledger/control account		X		
Accounts payable to general ledger/control account		X		
Budget to actual result and fluctuation analysis on monthly, qtlly and annual basis	X			X
Approval of Budget	X			X

<b>ASSIGNMENT OF DUTIES GRID</b>	<b>Pastor/Parish Administrator</b>	<b>Business Manager</b>	<b>Accountant/Bookkeeper</b>	<b>Clerical</b>	<b>Finance Council or Trustees</b>
2. Purchases, Cash Disbursements, and Accounts Payable Duties Grid The following grid will show the appropriate segregation of duties for parishes with four accounting personnel in dealing with purchases, cash disbursements, and accounts payable.					
<b>ACCESS - ABILITY TO:</b>					
Open bank statements & review contents prior to reconciliation	X				
Issue a purchase order		X			
Make a computer entry to generate a purchase document		X			
Authorize a purchase document		X			
Issue a check	X	X			
Make a computer entry to generate a payment (either check or electronic funds transfer)		X			
Authorize a payment by check or electronic funds transfer	X	X			
Sign Checks	X	X			
Access mechanical signature plate	X	X			
Access signed checks to be issued to vendors (mailing)	X			X	
Review reconciliation compared to the general ledger	X				
<b>RECORDING - ABILITY TO:</b>					
Record accounts payable			X		
Record checks issued			X		
Record electronic funds transfers (if applicable)			X		
<i>Change on-line files for:</i>					
Accounts payable entries			X		
Checks paid			X		
Electronic funds transfer (if applicable)			X		
<i>Change computer master files affecting:</i>					
Accounts payable vendors			X		
Electronic funds transfers (if applicable)			X		
<i>Make journal entries to:</i>					
Adjust Inventory or Expense general ledger accounts			X		
Adjust the Cash general ledger account			X		
<b>MONITORING (Responsibility to reconcile)</b>					
Bank balances to general ledger/control account			X		
Accounts payable to general ledger/control account			X		
Budget to actual result and fluctuation analysis on monthly, qtlly and annual basis	X				X
Approval of Budget	X				X

<b>ASSIGNMENT OF DUTIES GRID</b>	<b>Pastor/Parish Administrator</b>	<b>Accountant/Bookkeeper</b>	<b>Volunteer Counter #1</b>	<b>Volunteer Counter #2</b>	<b>Volunteer Development Staff</b>	<b>Finance Council or Trustees</b>
3. Cash Receipts and Accounts Receivable Duties Grid The following grid will show the appropriate segregation of duties for parishes with two accounting personnel in dealing cash receipts and accounts receivable.						
<b>ACCESS - ABILITY TO:</b>						
Open bank statements & review contents prior to reconciliation	X					
Review a billing document prepared by others	X					
Receive payments in currency or checks (dual control)	X		X	X		
Be custodian of currency or checks (dual control)	X		X	X		
Review reconciliation compared to the general ledger	X					
Approve a credit memo or a tuition write-off or waiver	X					
Approval of leases of property for which fees are received	X					
<b>RECORDING - ABILITY TO:</b>						
Prepare a billing document (Applicable only to Pledge Receivables and School Tuition)		X				
Make a computer entry to generate a billing document (Applicable only to Pledge Receivables and School Tuition)		X				
Prepare a credit memo or request for tuition reduction		X				
Make a computer entry to generate a credit memo		X				
Posting to the accounting system		X			X	
Change the on-line billing or credit memo file		X				
Change master files affecting billings and credit memos		X				
Prepare the cash receipt journal/list of receipts		X				
Make a computer entry to credit donor/parishioners accounts for payments received		X				
<i>Make a journal entry to:</i>						
Adjust the Accounts Receivable general ledger account		X				
Adjust the Cash general ledger account		X				
Record bad debts write-offs		X				
<b>MONITORING (Responsibility to reconcile)</b>						
Accounting software records to Accounting records (if applicable)		X				
Cash receipts journal (list) to bank deposit records		X				
Donor/Parishioner balances to general ledger/control account (Applicable only to Pledge receivables and School Tuition)		X				
Bank balances to general ledger/control account		X				
Responsibility to issue monthly statements to donors (Applicable only to Pledge Receivables and School Tuition)		X				
Comparison between budget and actual results on qtrly and annual basis	X					X
Approval of Budget	X					X
Review collection by mass trends and other analysis	X					X

<p><b>ASSIGNMENT OF DUTIES GRID</b></p> <p>4. Cash Receipts and Accounts Receivable Duties Grid – to be used for all Collections/donations and tuition</p> <p>The following grid will show the appropriate segregation of duties for parishes with three accounting personnel in dealing cash receipts and accounts receivable.</p>	Pastor/Parish Administrator	Business Manager	Accountant/Bookkeeper	Volunteer Counter #1	Volunteer Counter #2	Volunteer Development Staff	Finance Council or Trustees
<b>ACCESS - ABILITY TO:</b>							
Open bank statements & review contents prior to reconciliation	X						
Review a billing document prepared by others		X					
Receive payments in currency or checks (dual control)	X			X	X		
Be custodian of currency or checks (dual control)	X			X	X		
Review reconciliation compared to the general ledger		X					
Approve a credit memo for issuance		X					
<b>RECORDING - ABILITY TO:</b>							
Prepare a billing document (Applicable only to Pledge Receivables and School Tuition)			X				
Make a computer entry to generate a billing document (Applicable only to Pledge Receivables and School Tuition)			X				
Prepare a credit memo			X				
Make a computer entry to generate a credit memo			X				
Posting to the accounting system					X		
Change the on-line billing or credit memo file			X				
Change master files affecting billings and credit memos			X				
Prepare the cash receipt journal/list of receipts			X				
Make a computer entry to credit donor/parishioners accounts for payments received			X				
<i>Make a journal entry to:</i>							
Adjust the Accounts Receivable general ledger account			X				
Adjust the Cash general ledger account			X				
Record bad debts write-offs			X				
<b>MONITORING (Responsibility to reconcile)</b>							
Accounting software records to Accounting records (if applicable)			X				
Cash receipts journal (list) to bank deposit records			X				
Donor/Parishioner balances to general ledger/control account (Applicable only to Pledge receivables and School Tuition)			X				
Bank balances to general ledger/control account			X				
Responsibility to issue monthly statements to donors (Applicable only to Pledge Receivables and School Tuition)			X				
Comparison between budget and actual results on qtlly and annual basis	X						X
Approval of Budget	X						X

<b>ASSIGNMENT OF DUTIES GRID</b> 5. Payroll Duties Grid The following grid will show the appropriate segregation of duties for parishes with three accounting personnel in dealing with payroll.	<b>Pastor/Parish Administrator</b>	<b>Accountant/Bookkeeper</b>	<b>Clerical</b>	<b>Finance Council or Trustees</b>
<b>ACCESS - ABILITY TO:</b>				
Open bank statements & review contents prior to reconciliation	X			
Issue a payment authority document (time card)	X			
Make a computer entry to generate a payroll payment	X			
Add and employee to salary payroll master file	X			
Authorize a payroll payment prepared by others	X			
Review changes on-line payroll entries	X			
Issue a payroll check	X			
Sign checks and place in sealed envelope	X			
Access mechanical signature plates	X			
Access signed checks to be issues	X		X	
Review bank reconciliation	X			
Review and approve payroll ACH report prior to payment	X			
<b>RECORDING - ABILITY TO:</b>				
Record hourly payroll		X		
Record payroll checks issued		X		
Record electronic funds transfers (if applicable)		X		
<i>Change on-line files for:</i>				
Payroll entries		X		
Checks paid		X		
Electronic funds transfer (if applicable)		X		
<i>Change computer master files affecting:</i>				
Employee payroll information		X		
Electronic funds transfers (if applicable)		X		
<i>Make journal entries to:</i>				
Adjust Expense general ledger accounts		X		
Adjust the Payroll Cash general ledger account		X		
<b>MONITORING (Responsibility to reconcile)</b>				
Bank balances to general ledger/control account		X		
Employee payroll records to control accounts		X		
Comparison between budget and actual results on qtlly and annual basis	X			X
Approval of Budget	X			X

**ASSIGNMENT OF DUTIES GRID**

**6. Payroll Duties Grid**

The following grid will show the appropriate segregation of duties for parishes with four accounting personnel in dealing with payroll.

	Pastor/Parish Administrator	Business Manager	Accountant/Bookkeeper	Clerical	Finance Council or Trustees
<b>ACCESS - ABILITY TO:</b>					
Open bank statements & review contents prior to reconciliation	X	X			
Issue a payment authority document (time card)		X			
Make a computer entry to generate a payroll payment		X			
Add and employee to salary payroll master file		X			
Authorize a payroll payment prepared by others		X			
Review changes on-line payroll entries	X				
Issue a payroll check	X	X			
Sign checks and place in sealed envelope	X				
Access mechanical signature plates	X	X			
Access signed checks to be issues	X			X	
Review bank reconciliation	X	X			
Review and approve payroll ACH report prior to payment		X			
<b>RECORDING - ABILITY TO:</b>					
Record hourly payroll		X			
Record payroll checks issued		X			
Record electronic funds transfers (if applicable)		X			
<i>Change on-line files for:</i>					
Payroll entries		X			
Checks paid		X			
Electronic funds transfer (if applicable)		X			
<i>Change computer master files affecting:</i>					
Employee payroll information		X			
Electronic funds transfers (if applicable)		X			
<i>Make journal entries to:</i>					
Adjust Expense general ledger accounts		X			
Adjust the Payroll Cash general ledger account		X			
<b>MONITORING (Responsibility to reconcile)</b>					
Bank balances to general ledger/control account		X			
Employee payroll records to control accounts		X			
Comparison between budget and actual results on qtlly and annual basis	X				X
Approval of Budget	X				X