Michigan Organization on Adolescent Sexual Health Segregation of Duties as of FYE 9.30.2022

								Finance			
	Executive	Finance		Program	Board Co-	Board Co-	Treasurer	Committee	Board	Program	Advocacy
Duties	Director	Director	Bookkeeper	Manager	Chair	Chair	of Board	Member	Member	Coordinator	Director
Authorization/Approval											
Check signer	X						X				
Makes cash transfers between accounts N/A											
Management review	Х						Х				
Approves routine expenses (utilities, insurance, etc)	Х										
Approves payroll salaries and rates	Х				Х	Х	Х	Х	Х		
Approves payroll hours	Х										
Approves payroll processing		Х									
Custody/Ownership											
Opens mail	X								X		
Receives checks and payments	Х								Х		
Controls cash or access to cash before it's counted	X										
Tallies cash and prepares deposit slips	Х										
Deposits checks and cash	X								Х		
Access to check stock	Х										
Receives bank statement	Х	X	Χ								
Access to online payroll service to process payroll	X	X									
Recordkeeping											
Entries in books - QBO		X	X								
Performs reconciliations		X									
Reviews reconciliations	Х										
Controls receivables/billings		X									
Enters payroll		X									
Ability to access CRM/donor software - view/reports only										X	Х
Ability to access CRM/donor software - financial/changes	Х										
Ability to access PayPal	X										