## DEPARTMENTAL CONTROL REVIEW CASH RECEIPTS SEGREGATION OF DUTIES MATRIX

Department:	
Audit #:	
Preparer:	Date:
Reviewer:	Date:

**Interviewee:** Title:

	EMPLOYEE NAME							
	A	В	C	D	E	F	G	Н
Mail Receipting:								
1. Opens Mail								
2. Restrictively endorses mail checks.								
3. Lists/logs mail receipts.								
OTC Receipting:								
4. Receives cash over-the-counter (OTC).								
5. Restrictively endorses OTC checks.								
Recording:								
6. Records cash receipts transactions to subsidiary and/or general ledger).								
Depositing:								
7. Agrees cash receipts to collection records (register z-tapes, etc.).								
8. Prepares Deposit Order (D.O.).								
9. Prepares bank deposit.								
10. Takes deposit to the bank/treasury.								
Reviewing:								
11. Reviews D.O. and compares to supporting collection records.								
12. Reviews bank deposit and compares to D.O.								
Monitoring:								
13. Compares the validated D.O. to the dept's D.O. copy & to the financial accounting records.								

## **Legend for Segregation of Duties Matrix (Employee Name/Title):**

A	E	
В	F	
C	G	
D	Н	