

# Separation of Duties in Small Parish Offices



ARCHDIOCESE  
OF ST. LOUIS

## Office Size (Full-time employees):

- 2 - person - Pastor and Bookkeeper
- 3 - person - Pastor, Bookkeeper/SAS, Secretary
- 4 - person - Pastor, Bookkeeper/SAS, Secretary, and Business Manager

## QuickBooks Access:

- Only Bookkeeper should have recording capabilities in QuickBooks
- Pastor and Business Manager should have view/print only.

Task	2-Person Office	3-Person Office	4-Person Office
<b>Receiving</b>			
Receive cash/checks (drop ins)	Bookkeeper	Secretary	Secretary
Open mail and log receipts	Pastor	Secretary	Business Manager
Restrictively endorse checks	Pastor	Secretary	Business Manager
Prepare deposit slip	Bookkeeper	Secretary	Business Manager
Take deposits to bank	Pastor/designee	Pastor/designee	Business Manager
Record deposits in QuickBooks	Bookkeeper	Bookkeeper	Bookkeeper
Reconcile receipt book or other source documents (count sheet, receipt log) to deposits recorded in QB	Pastor/designee ( <i>random but frequent</i> )	Bookkeeper	Bookkeeper
<b>Disbursements</b>			
Maintain vendor files	Bookkeeper	Bookkeeper	Bookkeeper
Approve invoices for payment	Pastor	Pastor	Business Manager
Prepare checks for payment	Bookkeeper	Bookkeeper	Bookkeeper
Sign checks with review of invoice - Clergy only	Pastor	Pastor	Pastor
Mail signed checks	Bookkeeper	Secretary	Secretary
Initiate interbank transfers (Dual Controls) *	Bookkeeper	Bookkeeper	Business Manager
Approve interbank transfers (Dual Controls)	Pastor	Pastor	Pastor
<b>Payroll - (Current Lawson App)</b>			
Prepare payroll data	Bookkeeper	Bookkeeper	Business Manager
Enter payroll (Dual Controls)	Bookkeeper	Bookkeeper	Business Manager
Review & Approve payroll (Dual Controls)	Pastor	Pastor	Pastor
<b>Reconciliation</b>			
Receive and review bank statements directly from bank	Pastor	Pastor	Pastor
Reconcile bank accounts	Bookkeeper	Bookkeeper	Bookkeeper
Review bank reconciliations	Pastor	Pastor	Business Manager
<b>Reporting</b>			
Enter journal entries	Bookkeeper	Bookkeeper	Bookkeeper
Periodically review detailed transactions in QuickBooks	Pastor/FC Designee	Pastor/FC Designee	Business Manager
View/print QuickBooks reports	Pastor	Pastor	Business Manager
Prepare monthly financial reports	Bookkeeper	Bookkeeper	Bookkeeper
Review monthly financial reports	Pastor/FC Designee	Pastor/FC Designee	Business Manager
Provide financial reports to finance council	Bookkeeper	Bookkeeper	Bookkeeper
Maintain accounting records and files	Bookkeeper	Bookkeeper	Business Manager

\* Initiate interbank transfers - Bank should allow for dual controls one person to initiate and the other person to approve and disburse.