

### SEGREGATION OF DUTIES

	Record Keeping/ Document Prep	Authorization/ Approval	Receipt of Goods/ Custody of Assets	Reconciliation prepared by	Reconciliation, independent approver
Record Keeping/ Document Prep	<b>Same function</b>	<b>INCOMPATIBLE</b>	<b>INCOMPATIBLE</b> unless second person verifies receipt	<b>INCOMPATIBLE</b> unless indep approv of reconciliation	<b>INCOMPATIBLE</b>
Authorization/ Approval	<b>INCOMPATIBLE</b>	<b>Same function</b>	<b>INCOMPATIBLE</b>	<b>INCOMPATIBLE</b>	Compatible
Receipt of Goods/ Custody of Assets	<b>INCOMPATIBLE</b> unless second person verifies receipt.	<b>INCOMPATIBLE</b>	<b>Same function</b>	<b>INCOMPATIBLE</b> unless second person verifies receipt & indep review of reconciliation	<b>INCOMPATIBLE</b>
Reconciliation prepared by	<b>INCOMPATIBLE</b> unless indep approv of reconciliation	<b>INCOMPATIBLE</b>	<b>INCOMPATIBLE</b> unless second person verifies receipt & indep review of reconciliation	<b>Same function</b>	<b>INCOMPATIBLE</b>
Reconciliation, independent approver	<b>INCOMPATIBLE</b>	Compatible	<b>INCOMPATIBLE</b>	<b>INCOMPATIBLE</b>	<b>Same function</b>