

CITY OF EXAMPLE
PROPOSED SEGREGATION OF FINANCIAL-RELATED DUTIES

Duties	City Clerk	Utilities Clerk	Rev/Exp Clerk	City Mgr	Contract Accts
Utility Billing & Collection:					
Perform system maintenance, such as rate changes, etc.	X				
Maintain customer account information		X			
File and maintain customer account information in City Hall records	X				
Process utility service work orders		X			
Process utility deposits information		X			
Receive utility deposits			X		
Enter meter readings		X			
Run billing		X			
Review billing register edits for unusual readings or bills and resolve errors		X		X	
Print and mail bills		X			
Receive/ record customer payments (mail & counter)	Back up		X		
Post utility activity to the general ledger			X		
Dual balancing of cash drawer daily		X	X		
Make daily deposit	X				
Process utility deposit refunds		X			
Sign and mail deposit refund checks	X				
Process late/cut-off notices		X			
Approve account adjustments	X			X	
Enter account adjustments in computer system		X			
Print daily and monthly reports		X			
Review daily and monthly reports	X				
Reconcile utility accounts receivable monthly and investigate any discrepancies					X
Payroll Processing:					
Perform system maintenance, such as pay, deduct codes	X				
Maintain employee information on computer			X		
File and maintain employee information in City Hall records	X				
Enter time sheet and leave information each pay period			X		
Approve leave requests				X	
Calculate payroll and print payroll register			X		
Review time sheets and payroll register for proper pay	X				
Prepare payroll checks			X		
Approve and sign payroll checks	X			X	
Distribute signed payroll checks	X				
Print payroll reports, post to general ledger			X		
Make payroll tax deposits	X				
Prepare checks for other payroll liabilities			X		
Approve and sign checks for other payroll liabilities	X			X	
Prepare and file Federal, State and other payroll reports, such as 941s, W-2s, Unemployment, Workers Comp	X				
File and maintain copies of payroll reports in City Hall	X				
Review payroll registers and regulatory reports and investigate any discrepancies					X

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Purchasing and Payments:					
Receive requests for purchases			X		
Prepare purchase orders			X		
Ensure budget appropriation is available			X		
Ensure competitive bidding compliance	X				
Approve purchase orders	X			X	
Enter approved purchase orders / post to general ledger			X		
Obtain signed receipt of delivery or goods and services to ensure goods or services were satisfactorily provided			X		
Enter invoices / post to general ledger			X		
Authorize invoices for payment consideration by the City Council	X			X	
Prepare claims list for City Council approval			X		
Prepare checks for payment after Council approval			X		
Compare checks to approved claims list	X				
Sign checks to vendors	X			X	
Prepare and file annual 1099s	X				
File and maintain purchase documents in City Hall records	X				
Review claims list, account postings and investigate any discrepancies					X
Municipal Court:					
Process tickets and complaint forms		X			
Maintain and prepare court dockets		X			
Receive fines, bonds and other court payments			X		
Record payments in municipal court system		X			
Process court warrants		X			
Balance court receipts to daily posting report	X		X		
Make daily deposits	X				
Attend court and record judicial actions	X				
File and maintain court documents in City Hall records	X				
Prepare refund checks, CLEET, and other court related payments			X		
Sign and mail checks	X				
Make monthly transfer to General Fund	X				
Prepare and file monthly reports with the State		X			
Other Revenue and Receipts Processing:					
Receive payments for miscellaneous revenues and receipts, such as fees, grants, licenses, permits, etc.			X		
Prepare multi-copy receipts for payee and City records			X		
Post receipts in general ledger			X		
Print a daily deposit report of all receipts		X			
Compare City receipt copies to daily deposit report	X				
Make daily deposits	X				
Maintain grant, license, permit and other records in City Hall files	X				
Prepare and file any grant or other reports related to miscellaneous revenues and receipts	X				

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General Ledger Accounting:					
Perform system maintenance, such as fund, account codes	X				
Prepare manual journal entries, as needed	X				
Approve manual journal entries					X
Post journal entries	X				
Reconcile monthly bank statements to book cash balances					X
Print monthly balance sheets and budgetary reports by fund			X		
Review monthly reports to be submitted to the City Council	X			X	
Review monthly reports, manual journal entries and investigate any unusual balances					X