

**County of Riverside
Auditor Controller Office
Revolving Fund
Segregation of Duties Matrix**

		Employee Name					
		A	B	C	D	E	F
Determines revolving fund amount	1)						x
Custodian of revolving fund	2)	x					
Authorizes RF usage (Transactions)	3)		x				
Signs RF checks	4)		x				
Prepares RF replenishments	5)	x					
Creates RF replenishment voucher	6)			x			
Approves RF replenishment voucher	7)		x				
Reconciles RF to the authorized amount	8)				x		
Reconciles RF to the bank statement	9)				x		
Reviews reconciliations	10)					x	

Legend for Segregation of Duties Matrix (Employee Name/Title)	
A	ACO Custodian
B	ACO Deputy
C	ACO Accounting Tech
D	ACO Accountant
E	ACO Accountant Supervisor
F	ACO Department Head