

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	Paul Angulo
Custodian of revolving fund	2)	x						Judy Green
Authorizes RF usage (Transactions)	3)		x					Manager
Signs RF checks	4)		x					Gary Poor
Prepares RF replenishments	5)	x						Judy Green
Creates RF replenishment voucher	6)			x				Connie Bowen
Approves RF replenishment voucher	7)		x					Jim Brown
Reconciles RF to the authorized amount	8)				x			Cash Recon Team
Reconciles RF to the bank statement	9)				x			Cash Recon Team
Reviews reconciliations	10)					x		Tanya Harris

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

ACO Example:

- 1 Paul Angulo, "Officer" authorized the ACO to have a Revolving Fund of \$400
- 2 Paul Angulo designated Judy Green as the Custodian
- 3 An AR-1 is completed
- 4 An AP-5 is completed to authorized a Checking Account as part of the Revolving Fund
- 5 The AR-1 and AP-5 is reviewed by GAD Staff to ensure the request and amount is in accordance with policy
- 6 GAD Staff setup and Vendor ID (ACO Revolving Fund) Name can be whatever is on bank account but a note will be added to Vendor Set Up that it is to be used only for Revolving Fund
- 7 The AR-1 and AP-5 is reviewed by the ACO General Accounting Chief, Frankie Ezzat for Approval
- 8 Upon Division Chief's Approval the AR-1 and AP-5 is sent to the Treasurer for Approval
- 9 Once approved by the Treasurer, they will make out a check to the established Vendor ID
- 10 The form and check is returned to GAD Staff
- 11 A journal entry is prepared to move funds from Cash to Impres Cash
- 12 The Custodian (Judy) of the Requesting Department is contacted to pick up the check
- 13 The Custodian (Judy) will deposit the check into the designated Revolving Fund checking account
- 14 Property Tax has some cities coming to office to discuss Property Tax Allocation, they need to get coffee and bagels for the meeting
- 15 The Property Tax Chief gives staff permission to purchase bagels and coffee for the meeting and get original receipt
- 16 The Staff member gives Judy Green (Custodian) the actual receipt for the items purchased
- 17 Judy writes out the check and Gary Poor (authorized check signer) signs the reimbursement check
- 18 The end of the month arrives and Judy (Custodian) compiles a replishment spreadsheet of all disbursements along with their accounting strings
- 19 Judy(Custodian) gives the replishment spreadsheet and all original receipts to Connie Bowen to enter as a voucher in the Accounts Payable Module for Replishment. She also keeps a copy of all receipts and checks for her records
- 20 Jim Brown (Connie's Supervisor) approved the Voucher and sends all paperwork to the Accounts Payable Team and a copy of all paperwork to the Cash Recon Team
- 21 Accounts Payable will perform Central Approval and Cut Replishment Check to ACO Revolving Fund
- 22 After the close of the month, the Bank Statement Arrives, The Cash Recon Team Reconciles the Bank Account to the Replishment Spreadsheet and the Revolving Fund Reconciliation.
- 23 The Reconciliation is review by the Manager of the Cash Recon Team and once completed and Approved, it is filed away.