**SEGREGATING DUTIES IN A SMALL TRUSTEE OPERATION**

**CHAPTER 7**

**WAYS TO SEGREGATE DUTIES IN A TWO-PERSON OFFICE**

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| **FUNCTION PERFORMED** | **PERSON TO PERFORM FUNCTION** |
| *Estate Receipts* | |
| Opens mail/endorses and logs in checks | Assistant (stronger control if performed by trustee) |
| Reviews checks | Trustee (M) |
| Prepares bank deposits | Assistant |
| Makes bank deposits | Assistant (stronger controls if performed by trustee) |
| Reconciles log to bank statements | Trustee (M) – sampling permitted |
| *Estate Disbursements* | |
| Maintains custody of blank check stock (includes maintaining a control log if using computerized checks) | Trustee (S) or assistant |
| Prepares checks | Assistant |
| Signs checks | Trustee (M) |
| *Accounting Records* | |
| Opens bank statements and reviews cancelled checks | Trustee (M) |
| Reconciles bank statements and compares to Form 2 | Assistant |
| Reviews bank reconciliations and compares to Form 2 | Trustee (M) |
| Prepares Forms 1, 2, and 3 | Assistant |
| Reviews Forms 1, 2, and 3 and signs interim report | Trustee (M) |

S = Suggested

M = Mandatory

*Courtesy of Region 18*