

SAM - CASH

SEPARATION OF DUTIES AUTOMATED SYSTEMS

8080.1

(Revised 2/1998)

The Financial Integrity and State Manager's Accountability Act of 1983 (Government Code Sections [13400–13407](#)) requires that the head of each state agency establish and maintain an adequate system of internal control within their agencies. A key element in a system of internal control is separation of duties. This section provides the appropriate level of separation of duties for agencies with automated accounting processes. Employees of units other than the accounting/data processing units should be used, when necessary, to provide separation of duties.

No one person will perform more than one of the following types of duties:

1. Designing Systems
2. Programming
3. Maintaining records file and operating mechanized equipment
4. Initiating disbursement document
5. Approving disbursement document
6. Inputting disbursement information
7. Receiving and depositing remittances
8. Inputting receipts information
9. Controlling blank check stock
10. Reconciling input to output
11. Initiating or preparing invoices