

**SEGREGATING DUTIES IN A SMALL TRUSTEE OPERATION**

**CHAPTER 7**  
**WAYS TO SEGREGATE DUTIES IN A TWO-PERSON OFFICE**

<b>FUNCTION PERFORMED</b>	<b>PERSON TO PERFORM FUNCTION</b>
<i>Estate Receipts</i>	
Opens mail/endorse 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
<i>Estate Disbursements</i>	
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)
<i>Accounting Records</i>	
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*