

# Internal Controls

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## Collection Function

- Collects/ Counts Offerings
- Prepares and makes bank deposit



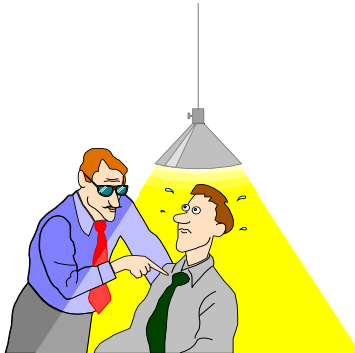
## Signature Function

- Signature Authority
- Mail/Deliver Checks



## Reconciliation Function

- Bank Account Reconciliations
- Other Account Reconciliations



## Accounting Function

- Bookkeeping
- Prep Checks
- Post Contribution Ledgers

\*When using a computerized deposit/contribution system the posting of contribution ledgers can be done as part of the Collection Function.

**Separation of Duties**