

Foursquare Internal Controls Role Matrix

A practical guide for separating authorization, recording, and custody

Core principle

Each financial process should separate approval, recording, and custody or verification. No one person should control all parts of a transaction.

Role Matrix

Function	Purpose	Who may fill the function	Examples of responsibilities
Authorization	Approves the transaction and confirms that it is appropriate and supported.	Senior pastor, church council member, treasurer, or another designated approver	Approve invoices, reimbursements, payroll changes, bank transfers, and other payments. Review supporting documentation before approval.
Recording	Records the transaction in the church financial systems.	Bookkeeper	Enter contributions, record deposits, enter bills, prepare checks, process payroll, and maintain accounting records.
Custody and Verification	Handles the asset or independently confirms that the transaction and supporting records agree.	Offering counters, authorized account signers, church council member, treasurer, or trusted volunteer	Count offerings, confirm deposits, sign checks, approve payroll, review reconciliations, and verify complete documentation.

Important: The same person may serve in different functions for unrelated activities, but one person should not control authorization, recording, and custody for the same transaction.

Offering and Deposit Process

The offering and deposit process has three distinct stages. The roles should remain separate from the time funds are collected through the final verification of the bank deposit.

Individuals Name	Activity	Function	Required action
1	Count and document	Custody	Two people count the offering together. They complete and sign the counting sheet, prepare the deposit, and make copies of checks and cash envelopes or other contribution documentation.
2	Record	Recording	The bookkeeper records the deposit in the accounting software from the copies of checks and envelopes, never from the actual deposit.
3	Deposit and independently verify	Custody and Verification	The deposit is taken to the bank. After the bank receipt is returned, a person who was not a counter and is not the bookkeeper reviews the complete deposit documentation package and confirms that every total matches. (See deposit documentation review below.)

Two person counting requirement

The offering must always be counted by two people together. Funds should remain in view of both counters, and neither counter should be left alone with the money.

Deposit Documentation Review

The independent reviewer should compare each item below and confirm that all totals match:

- ☐ Offering counting sheet
- ☐ Contribution report
- ☐ Copies of checks
- ☐ Cash envelopes or other cash documentation
- ☐ Accounting report documenting the deposit
- ☐ Deposit slip
- ☐ Bank deposit receipt

Who should complete the final review?

The final review must be completed by someone other than the offering counters and the bookkeeper. This person may be a church council member, treasurer, trusted volunteer, or another reliable individual who will maintain confidentiality and speak up when something does not appear correct.

Check Disbursement Process

Individuals Name	Required action	Function
1	Approve the invoice or reimbursement request and confirm that it is legitimate and supported.	Authorization
2	Enter the bill in the accounting software and prepare the check.	Recording
3	Two authorized account signers review the supporting documentation and sign the check.	Custody and Verification

Check Requirements

- ✓ Every check requires two signatures.
- ✓ Both signers should review the invoice, receipt, or reimbursement documentation before signing.
- ✓ The bookkeeper should not be a signer on the bank account.
- ✓ Checks should never be signed before the payee, amount, and supporting documentation are complete.

Bank Transfers and Electronic Payments

Bank transfers, ACH transactions, online bill payments, and other electronic payments should follow the same separation of duties used for checks.

Individuals Name	Required action	Function
1	Review and approve the invoice, transfer request, or other supporting documentation before the transaction is initiated.	Authorization
2	Enter the transaction in the accounting software and, when appropriate, prepare or initiate the payment in the banking system.	Recording
3	A different authorized person reviews the payee, amount, account, and supporting documentation and releases or confirms the transaction.	Custody and Verification

Electronic access

Each person should use an individual login. Passwords and security codes should not be shared. Access should be limited to the functions each person needs, and access should be removed promptly when responsibilities change.

Payroll Controls

Individuals Name	Required action	Function
1	Communicate to the payroll company new employees, compensation, housing allowance, deductions, bonuses, and all other payroll changes. Enter approved payroll information and process payroll using the approved documentation.	Authorization
2	Enter Payroll after completed in Accounting Software	Recording
3	After payroll is processed, compare the payroll register to the list of approved salary and hourly wages and approximate hours expected to confirm payroll is accurate.	Custody and Verification

Payroll changes

Changes affecting the senior pastor or the person processing payroll should receive independent approval and review. No person should approve or process a change to their own compensation.

Safe and Physical Cash Controls

- ✓ The safe should require two people to access the contents whenever offering funds or deposits are stored inside.
- ✓ The bookkeeper should not have access to the safe or handle cash, checks, deposits, or petty cash.
- ✓ Offerings and deposits should remain secured until they are taken to the bank.

Dual control

Counting an offering with two people is not effective if one person can later access the safe alone. Dual control should continue until the deposit reaches the bank.

Relationship Restrictions

Roles	Requirement
Senior pastor and bookkeeper	May not be related by blood or marriage.
Bank signers	May not be related by blood or marriage.

Independence consideration

While not prohibited, churches should carefully consider whether family relationships may reduce independence or objectivity when assigning internal control responsibilities.

Before assigning roles

Confirm that each person understands the responsibility, will protect confidential information, and is willing to question or challenge a transaction when something does not appear right.