COMMUNITY LIVING
Upper Ottawa Valley

Financial Policy

CATEGORY: Broader Public Sector	NUMBER: 7.4
SUBJECT: Segregation of Duties	PAGE: 1 of 1
APPROVED: November 2026	REVISED:
REVIEWED: Tina Williams	

Policy:

To ensure at least three (3) of the five (5) purchasing to payment functional roles are segregated. Responsibilities for these functions should be with different departments, or at a minimum a different individual.

PURPOSE:

To segregate the duties and delegation of authority within the purchasing to payment process and to ensure integrity of the process by reducing exposure to inappropriate, unauthorized or unlawful expenditures and maintain effective control in the organization.

Procedure:

There are five (5) procurement roles that require segregated approval. The creator of the Purchase Order (PO) can never be the receiver and accounts payable person authorized to release payment.

Roles	Explanation	Who is Responsible
Requisition	Purchase Order Form Completed	Person supported/Direct Support Staff/Supervisor/Manager
Budget	Authorize Funding Available	Finance Manager
Purchase Order	Complete the Purchase	Manager/Finance Clerk/Office Admin
Receipt	Authorize order received correct and complete, sign off	Finance Manager/Finance Clerk/Manager
Payment	Submit Payment to Supplier	Accounts Payable